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SABINE HUMANE SOCIETY, INC.  
MANY, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JULY 31, 2012

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 28 2012

# STEINKE & ASSOCIATES, P.L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS  
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## ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
Sabine Humane Society, Inc  
520 McDonald Dr  
Many, LA 71449

We have compiled the accompanying statement of financial position of Sabine Humane Society, Inc, (a not-for-profit corporation) as of July 31, 2012, and the statements of activities and cash flows for the years ended July 31, 2012, 2011, and 2010, and the accompanying schedule of fund activity for the year ended July 31, 2012, which is presented for supplementary analysis purposes only. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The Board has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Sabine Humane Society, Inc.

***Steinke & Associates***

October 25, 2012

**SABINE HUMANE SOCIETY, INC.  
STATEMENT OF FINANCIAL POSITION  
JULY 31, 2012**

**ASSETS**

**CURRENT ASSETS**

Cash			
Petty cash fund	\$	200 00	
Peoples State Bank-checking		65,871 17	
Peoples State Bank-tax revenue		66,607 95	
Peoples State Bank-gun raffle		<u>4,343 22</u>	
Total Cash			\$ 137,022 34
Prepaid Expenses			
Prepaid insurance			<u>2,098 00</u>
<b>TOTAL CURRENT ASSETS</b>			<b>\$ 139,120 34</b>

**CAPITAL ASSETS (at cost)**

Land & improvements			39,752 88
Building & improvements	255,707 28		
Less accumulated deprec	<u>(13,857 38)</u>		
			241,849 90
Service vehicles		16,359 33	
Less accumulated deprec	<u>(1,635 93)</u>		
			14,723 40
Office equipment & furniture		12,275 38	
Less accumulated deprec	<u>(2,552 87)</u>		
			<u>9,722 51</u>
<b>TOTAL CAPITAL ASSETS</b>			<b>306,048 69</b>
OTHER ASSETS			
Deposits			<u>125 00</u>
<b>TOTAL OTHER ASSETS</b>			<u>125 00</u>
<b>TOTAL ASSETS</b>			<b><u>445,294 03</u></b>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable-trade		<u>24,122 70</u>	
<b>TOTAL CURRENT LIABILITIES</b>			<u>24,122 70</u>
<b>TOTAL LIABILITIES</b>			<b>24,122 70</b>

**NET ASSETS**

Unrestricted Net Assets			
Balance, beginning of year	419,172 97		
Current year surplus (deficit)	<u>1,998 36</u>		
Total Unrestricted Net Assets, ending			<u>421,171 33</u>
<b>TOTAL NET ASSETS</b>			<b><u>421,171 33</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>			<b><u>\$ 445,294 03</u></b>

**SABINE HUMANE SOCIETY, INC.**  
**STATEMENT OF ACTIVITIES**

	For the Year Ended July 31, 2012		For the Year Ended July 31, 2011		For the Year Ended July 31, 2010	
	Amount	%	Amount	%	Amount	%
<b>REVENUE</b>						
Membership dues	\$ 230 00	0 07	\$ 2,960 00	1 17	\$ 2,550 00	1 18
Contributions-cash	22,981 24	7 48	22,762 37	8 98	17,185 59	7 96
Raffle tickets/gaming	50,500 00	16 43	53,870 00	21 25	49,900 00	23 10
Adoptions	34,007 50	11 07	14,760 24	5 82	640 00	0 30
Property tax revenues	186,179 65	60 59	158,891 75	62 69	144,675 36	66 97
Revenue sharrng-sherfff	10,878 00	3 54	0 00	0 00	0 00	0 00
Interest earned	196 85	0 06	226 91	0 09	1,067 37	0 49
Miscellaneous income	2,318 72	0 75	0 00	0 00	0 00	0 00
<b>TOTAL REVENUE</b>	<u>307,291 96</u>	<u>100 00</u>	<u>253,471 27</u>	<u>100 00</u>	<u>216,018 32</u>	<u>100 00</u>
<b>EXPENSES</b>						
Accounting & tax services	3,465 00	1 13	1,910 00	0 75	1,424 00	0 66
Advertising	2,102 12	0 68	1,260 78	0 50	66 04	0 03
Auto & truck expense	11,305 54	3 68	3,402 25	1 34	0 00	0 00
Auto & truck reimbursement	881 34	0 29	2,007 93	0 79	0 00	0 00
Boarding & kennel fees	1,200 00	0 39	0 00	0 00	0 00	0 00
Cost of raffle pnzes	24,139 43	7 86	25,474 66	10 05	24,785 51	11 47
Credit card fees	510 59	0 17	0 00	0 00	0 00	0 00
Depreciation	11,682 44	3 80	6,363 74	2 51	0 00	0 00
Dues & subscriptions	70 00	0 02	138 15	0 05	0 00	0 00
Entertainment & meals	3,079 04	1 00	1,656 86	0 65	0 00	0 00
Feed & supplies	30,240 10	9 84	21,408 74	8 45	4,304 25	1 99
Insurance	3,142 69	1 02	3,203 24	1 26	1,306 04	0 60
Licenses & fees	607 50	0 20	1,031 00	0 41	5 00	0 00
Office expense & supplies	1,645 23	0 54	3,966 59	1 56	558 48	0 26
Outside services	1,302 29	0 42	180 00	0 07	360 00	0 17
Operating supplies	17,446 31	5 68	6,541 79	2 58	0 00	0 00
Repairs & maintenance	915 63	0 30	2,258 98	0 89	0 00	0 00
Reimbursement for kennel services	85,570 88	27 85	20,753 97	8 19	0 00	0 00
Security services	165 00	0 05	90 00	0 04	0 00	0 00
Seminars & training	198 00	0 06	407 57	0 16	205 00	0 09
Telephone	1,876 35	0 61	1,302 68	0 51	0 00	0 00
Travel & lodging	328 64	0 11	0 00	0 00	0 00	0 00
Uniforms	954 45	0 31	0 00	0 00	0 00	0 00
Utilities	12,339 89	4 02	8,408 77	3 32	0 00	0 00
Vetennarian fees	90,125 14	29 33	58,892 34	23 23	35,862 80	16 60
<b>TOTAL EXPENSES</b>	<u>305,293 60</u>	<u>99 35</u>	<u>170,660 04</u>	<u>67 33</u>	<u>68,877 12</u>	<u>31 88</u>
<b>SURPLUS (DEFICIT)</b>	<u>\$ 1,998 36</u>	<u>0 65</u>	<u>\$ 82,811 23</u>	<u>32 67</u>	<u>\$147,141 20</u>	<u>68 12</u>

SEE ACCOUNTANTS' COMPILATION REPORT  
STEINKE & ASSOCIATES, P L L C

**SABINE HUMANE SOCIETY, INC.**  
**STATEMENT OF CASH FLOWS**

	Year-to-Date Jul 31, 2012	Year-to-Date Jul 31, 2011	Year-to-Date Jul. 31, 2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Inflows			
Gross receipts	\$ 307,095 11	\$ 253,244 36	\$ 214,950 95
Interest & dividends from investments	196 85	226 91	1,067 37
Cash Outflows			
Operating expenses	<u>(271,586 46)</u>	<u>(164,296 30)</u>	<u>(68,877 12)</u>
<b>NET CASH PROVIDED (USED) BY OPERATING</b>	<b>35,705 50</b>	<b>89,174 97</b>	<b>147,141 20</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property & equipment	(24,329 08)	(71,878 50)	(182,298 81)
(Increase) decrease in other assets	<u>0 00</u>	<u>(125 00)</u>	<u>0 00</u>
<b>NET CASH PROVIDED (USED) BY INVESTING</b>	<b>(24,329 08)</b>	<b>(72,003 50)</b>	<b>(182,298 81)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from short-term loans	<u>0 00</u>	<u>0 00</u>	<u>0 00</u>
<b>NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS</b>	<b>11,376 42</b>	<b>17,171 47</b>	<b>(35,157 61)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b><u>125,645 92</u></b>	<b><u>108,474 45</u></b>	<b><u>143,632 06</u></b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b><u>\$ 137,022 34</u></b>	<b><u>\$ 125,645 92</u></b>	<b><u>\$ 108,474 45</u></b>

**SABINE HUMANE SOCIETY, INC.  
SCHEDULE OF FUND ACTIVITY  
FOR THE YEAR ENDED JULY 31, 2012**

<b>Fund</b>	<b>Beginning Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Balance</b>
Petty cash fund	\$ 300 00	\$ 0 00	\$ 100 00	\$ 200 00
Peoples State Bank-checking	37,276 50	90,741 78	62,147 11	65,871 17
Peoples State Bank-tax revenue	81,360 83	261,604 51	276,357 39	66,607 95
Peoples State Bank-gun raffle	<u>6,708 59</u>	<u>21,920 22</u>	<u>24,285 59</u>	<u>4,343 22</u>
<b>TOTALS</b>	<u>\$ 125,645 92</u>	<u>\$ 374,266 51</u>	<u>\$ 362,890 09</u>	<u>\$ 137,022 34</u>

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