



Friends of the Fairfax County Animal Shelter 2015 Annual Report



FFCAS Mascot Eddie

Dear Friends:

The Friends of the Fairfax County Animal Shelter (FFCAS) is pleased to present its 2015 Annual Report. The 2015 financial statements were reviewed by CPA firm Burdette Smith & Bish LLC, and the reviewed financial statements and footnotes are attached as part of this Annual Report.

The parasite prevention program was launched in 2015, through which all dogs, cats, and rabbits receive a parasite prevention protocol upon admission to the shelter. We are happy to provide the funding for this program, which continues to improve the condition of pets while they are at the shelter, and results in healthier animals entering their new homes.

The Shelter Pet Sponsorship program grew significantly in 2015. Since its inception, several hundred animals have found new homes with the help of this program, which gives businesses and individuals the opportunity to sponsor a portion of a pet's adoption fees and/or provide a gift certificate for pet-related services to a specific animal's adopters. Sponsors can also elect to advocate for a particular shelter animal on social media, or provide funding for behavioral rehabilitation. Adoption Event Support is yet another sponsorship opportunity through which businesses and individuals can provide donations that directly fund special adoption events, which are held regularly at the Fairfax County Animal Shelter.

We are so excited to announce that in 2016, we are celebrating our 10-year anniversary! We are extremely grateful for your continued support as we progress in our efforts to ensure homeless animals in Fairfax County receive needed care and enrichment, and to improve their chances of finding forever homes. Countless lives are saved every day because of your huge hearts.

Evelyn Grieve, President
Friends of the Fairfax County Animal Shelter

2015 Highlights

- Supported Fairfax County Animal Shelter (FCAS) operations and homeless animals with 92% of expenditures
- Allocated 32% of expenses to provide veterinary care to shelter animals. Assistance with medical expenses continues to be the greatest need.
- Provided funding for more than 300 spay and neuter surgeries, comprising 17% of 2015 expenditures.
- Funded the new parasite prevention protocol.
- Increased funding for the collar, tag and leash program, through which all adopted dogs and cats leave the shelter with a collar and personalized identification tag, and dogs also receive a brand new leash.
- Provided support for several FCAS adoption events, and purchased dog bones and cat toys.

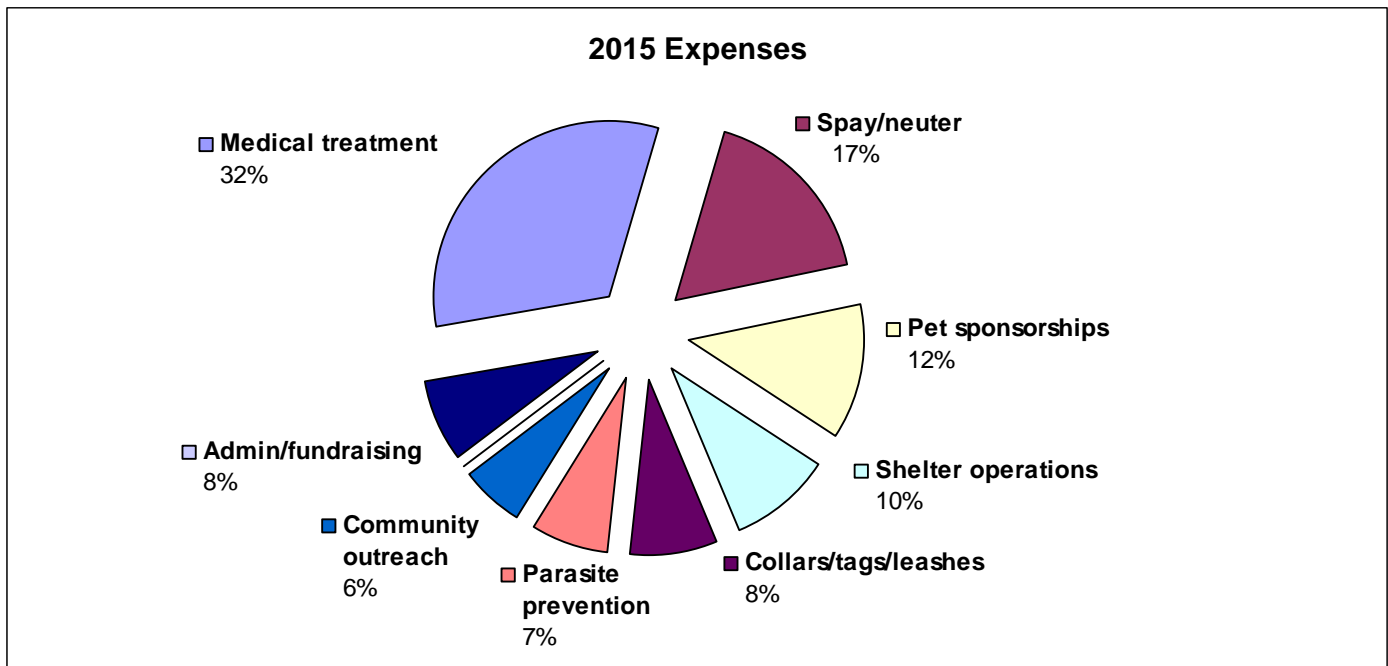
2015 Financial Summary

Revenue:

2015 revenue increased significantly over the prior year as FFCAS continues to build support in the community through ongoing outreach activities and increasing recognition on social media.

Expenses:

As an all-volunteer organization, FFCAS' administrative and fundraising expenses are kept to a minimum. In 2015, FFCAS continued its stellar record of expending 92% in direct support of shelter operations and homeless animals in Fairfax County, Virginia.



Statements of Revenue and Expense

	<u>2015</u>	<u>2014</u>
Net revenue	\$ 206,669	\$ 123,204
Medical treatment for shelter animals	40,295	25,058
Spay/neuter program	21,597	21,204
Pet sponsorship program	15,426	825
Shelter operations	11,972	6,792
Collar, tag and leash program	10,027	7,517
Parasite prevention program	8,928	-
Community outreach and education	7,456	11,813
Cat microchip program	-	5,991
Administrative and fundraising	9,315	6,457
Total expense	125,016	85,657
Excess of revenue over expense	\$ 81,653	\$ 37,547

Success Stories

This girl has moxie

Molly arrived at the shelter early in 2015 with a painful leg issue. We funded the surgery she needed to repair her cranial cruciate ligament (CCL), and fosters stepped up to care for Molly while she recovered. After she was fully healed, she was quickly adopted. Her forever family renamed her Moxie, which means the ability to handle difficulty with spirit and courage. This happy girl now has a doggie brother and lots of adoring family members who love her dearly. Thank you to our generous supporters for helping us to give this sweet pup a fresh start!



Wendy's journey

Wendy's leg had an old break that did not heal well and was causing her discomfort. The vet determined that removing the leg would give her the best quality of life moving forward, and we funded the surgery. Wendy healed quickly in foster care, and was adopted by a wonderful family. This darling girl is enjoying her bright future because you care!



Friends of the Fairfax County Animal Shelter
P.O. Box 2321 Centreville, VA 20122

www.ffcas.org

 <https://www.facebook.com/FFCAS>





FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT
AND FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

INDEPENDENT ACCOUNTANTS' REVIEW REPORT AND FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND 2014

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BURDETTE SMITH & BISH LLC

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Associates

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To the Board of Directors of
Friends of the Fairfax County Animal Shelter
Centreville, VA

We have reviewed the accompanying financial statements of Friends of the Fairfax County Animal Shelter (a nonprofit organization), which comprise the statements of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements for the year ended December 31, 2014 were audited by us and we expressed an unqualified opinion on them in our report dated June 21, 2016, but we have not performed any auditing procedures since that date.

Burdette Smith & Bish, LLC

Fairfax, Virginia
June 22, 2016

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2015 AND 2014

ASSETS	2015 Reviewed	2014 Audited
CURRENT ASSETS		
Cash and cash equivalents	\$ 346,425	\$ 241,351
Accounts receivable	5,720	10,000
Total Current Assets	352,145	251,351
	\$ 352,145	\$ 251,351
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 14,255	\$ 2,290
Total Current Liabilities	14,255	2,290
 NET ASSETS		
Unrestricted	328,539	246,886
Temporarily restricted	9,351	2,175
	337,890	249,061
	\$ 352,145	\$ 251,351

See accompanying notes and independent accountants' review report.

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

STATEMENTS OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2015 AND 2014

UNRESTRICTED NET ASSETS	2015 Reviewed	2014 Audited
Revenue		
Contributions	\$ 150,787	\$ 99,092
Fundraising events, net of expenses	30,420	23,044
Interest income	1,386	243
Total Unrestricted Revenue	182,593	122,379
Net Assets released from restrictions	24,076	825
	206,669	123,204
Expenses		
Program:		
Behavioral modification program	6,935	475
Community outreach and education	5,456	4,517
Foster program	473	-
Medical treatment for shelter animals	34,784	25,058
Owner assist medical treatment	5,511	-
Parasite prevention program	8,928	-
Shelter support	4,564	6,317
Collar and tag program	10,027	7,517
New shelter projects	-	5,991
Pet haven	-	796
Pet sponsorship program expenses	15,426	825
Shelter spay neuter	21,597	21,204
Other.....	2,000	6,500
Total Program Expenses	115,701	79,200
General and administrative	8,930	6,090
Fundraising	385	367
	125,016	85,657
CHANGE IN UNRESTRICTED NET ASSETS	81,653	37,547
TEMPORARILY RESTRICTED NET ASSETS		
Contributions	31,252	3,000
Net assets released from restrictions	(24,076)	(825)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	7,176	2,175
CHANGE IN NET ASSETS	88,829	39,722
NET ASSETS, BEGINNING OF YEAR	249,061	209,339
NET ASSETS, END OF YEAR	\$ 337,890	\$ 249,061

See accompanying notes and independent accountants' review report.

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2015 AND 2014

	2015 Reviewed	2014 Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from donors	\$ 216,739	\$ 115,136
Cash paid to suppliers	(113,051)	(86,067)
Interest income	1,386	243
Net Cash Provided By (Used In) Operating Activities	105,074	29,312
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	105,074	29,312
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	241,351	212,039
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 346,425	\$ 241,351
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ 88,829	\$ 39,722
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
(Increase) decrease in accounts receivable	4,280	(10,000)
Increase (decrease) in accounts payable	11,965	(410)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 105,074	\$ 29,312

See accompanying notes and independent accountants' review report.

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2015 AND 2014

NOTE 1 – Summary of Significant Accounting Policies

Friends of the Fairfax County Animal Shelter (the Organization), is a not-for-profit charitable organization formed in 2006 in the Commonwealth of Virginia. The Organization supports the Fairfax County Animal Shelter by financing medical treatment, surgery, grooming and adoption support for shelter animals. It also supports spay and neuter efforts, assists with foster and rescue programs, purchases supplies for the shelter, and conducts outreach and education efforts related to companion animals.

Support and Expenses

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Tax Exempt Status

The Organization has been granted exemption from income taxes under Section 501(c)(3) of the Internal Revenue Code, as amended and is classified as other than a private foundation. Therefore, no provision for income taxes has been made.

Management evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to or disclosure in the financial statements. With few exceptions, federal and state information returns for the years prior to 2012 are no longer subject to examination by tax authorities.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all unrestricted bank accounts and short term certificates of deposit to be cash and cash equivalents.

Accounts Receivable

Accounts receivable represent unconditional promises to give that are expected to be collected within one year and are reported at their net realizable value. The Organization uses the allowance method for recording bad debt expense. Management periodically reviews the aged receivables and adjusts the allowance to reflect the current estimate of future bad debt expense. Management believes all amounts are fully collectible at December 31, 2015.

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2015 AND 2014

NOTE 1 – Summary of Significant Accounting Policies, continued

Classes of Assets

To ensure the observance of limitations and restrictions placed on the use of resources available to the Organization, resources for various purposes are classified for accounting purposes into the following classes established according to their nature and purpose.

Unrestricted net assets are the net assets that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations and includes Board designated funds, i.e.: funds that have been segregated by the Board to be spent only on specified purposes.

Temporarily restricted net assets result from contributions whose use is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to these stipulations. Net assets may be temporarily restricted for various purposes, such as use in future periods or use for specified purposes.

Permanently restricted net assets are contributions whose use is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by the Organization's actions. The donor of these assets permits the Organization to use all of the income earned on related investments for unrestricted purposes. The Organization has no permanently restricted net assets.

Subsequent Events

The Organization evaluated its December 31, 2015 financial statements for subsequent events through June 22, 2016, the date the financial statements were available to be issued.

NOTE 2 – Special Events

Special fundraising events are reflected net of costs in the statement of activities. Gross revenues and expenses for the years ended December 31, 2015 and 2014, respectively, are comprised of the following:

	2015 <u>Reviewed</u>	2014 <u>Audited</u>
Revenues	\$ 41,378	\$ 33,550
Expenses	<u>(10,958)</u>	<u>(10,506)</u>
Net	<u>\$ 30,420</u>	<u>\$ 23,044</u>

FRIENDS OF THE FAIRFAX COUNTY ANIMAL SHELTER

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2015 AND 2014

NOTE 3 – Temporarily Restricted Net Assets

Temporarily restricted net asset activity for the year ended December 31, 2015 and 2014 is comprised of the following:

	2014		Additions		Releases		2015
Adoption Event Program	\$ -	\$	7,888	\$	(5,538)	\$	2,350
Pet Sponsorship Program	1,175		12,339		(9,060)		4,454
Pet Media Sponsorship Program	-		2,525		(2,003)		522
Program Specific Funding	1,000		8,500		(7,475)		2,025
	\$ 2,175	\$	31,252	\$	(24,076)	\$	9,351