

**Tulsa Society for the Prevention  
of Cruelty to Animals**

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 Tulsa SPCA •  TSPCA  
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**Dates to Remember**

- Jun 18, 2015, Paws & Pictures
- Jul 15, 2015, Bark in the Park
- Jul 18, 2015, Bingo Bash
- Oct 1-11, 2015, Tulsa State Fair
- Nov 21-22, 2015, Route 66
- Spring 2016, Trivia Night

**Shelter/Clinic Wish List**

- Dog and cat canned food
- Dog and cat dry food (Victor brand)
- Dog and cat treats
- Canned food lids (all sizes)
- Kong's (original, all sizes)
- Cat and dog collars
- Dog harnesses (L and XL)
- Dog leashes (6ft length)
- Grooming tools (professional clippers, brushes, rakes, etc)
- Furminator (dog and cat)
- Shampoo (dog)
- Washable pet toys (cats and dogs)
- Peanut butter
- Honey
- Kitty litter pans with covers
- Scoopable kitty litter
- Cat pooper scoopers (heavy duty)
- Odor control sprays
- Dog pooper scoopers (large pan and spade kind)
- Kennel carriers (S, M, L sizes, plastic hard-sided)
- Karunda pet beds (cat and dog, all sizes)

**Office Wish List**

- Printer toner cartridges (please call for brand and printer type)
- Dawn dishwashing soap
- HE laundry detergent
- Toilet paper, paper towels
- Postage stamps
- Trash bags (13 and 39 gallon sizes)
- Copier paper (legal and letter size)
- Donate your **recyclable printer cartridges**; we can get credit on new ones

 **Tulsa SPCA Board Meeting**

 **Wednesday, May 27, 2015 • 6:00 p.m.**

 **Herman & Kate Kaiser Library • Meeting Room**

**AGENDA**

**Call to Order** – Catherine Kovacs

**Executive Director Update** – Mindy Tiner

**Committee Reports**

- **Finance** – Stacy Robinson/Susan Rogers, Co-Chairs
  - Recommendation: Approval of March and April 2015 financials
  - Recommendation: Approval of policies (segregation of duties, business credit card, coding guidelines, in-kind contributions, petty cash, receipt of funds/donation, records retention)
- **Fundraising** – Bri DeMarco/Lauren Pitts, Co-Chairs
  - Paws & Pictures
  - Bark in the Park
- **Operations** – Mary Green, Chair
  - Name Your Price adoption event follow-up
  - Disaster/emergency plan
  - Out of state adoptions
  - Crating dogs
- **Board Development** – Nichole Bostian Trantham, Chair
  - Officer elections
- **Strategic Planning** – Ryan Yates, Chair
  - Retreat follow-up
  - Setting a Committee meeting to finalize objectives and strategic plan

**New Business**

**Next Meeting: Wednesday, June 24, 2015, 6:00 p.m.**

**Adjourn**

# Tulsa SPCA Executive Director's Update – 27 May 15

## Program Related:

- We've been striking a pretty good balance between owner surrenders and pulling from local shelters.
- Adoption numbers in April 2015 were up about 86% over April 2014 & revenue was up about 136%.
- PetPoint should be ready to launch this week.
- The "Name Your Price Adoption" event went well. There were definitely some opportunities for improvement but it was a great practice run for the next one. 22 animals (12 dogs and 10 cats) found homes during the event and revenue was a little over half what it would have been at "normal prices".
- We are talking with Sapulpa animal shelter to do spay/neuter surgeries for them for a small fee.
- Williams is interested in a lunch-time dog walking program, I've just been playing telephone tag with the person I need to talk to about it.
- Becky Robbins, at one of our strategic planning meetings asked if it was possible for us to take strays from people even if we have the city come pick them up to prevent people from dumping them instead. I think it is a great idea, as long as we can get the city to promise to come pick them up from us the same day and as long as people understand where the animals will go. We're talking to the city to get their thoughts.
- We're moving some of the outside dog runs around to provide a little more shelter and make things look a little more orderly on the grounds.
- Working on clarifying our insurance coverage for the dogs we take on educational or therapeutic visits.
- Still waiting on Dr. Stout to let us know his preference about Saturday vaccination clinics.

## Fundraising:

- A lady I've been speaking with generously donated almost \$14,000 to pay for putting gates in the dog runs. This will make cleaning much easier, faster & safer giving staff more time to work with animals.
- We received \$400,000 from an estate in April! I think there will be an additional disbursement when the gentleman's property is sold.
- I spoke with a representative for another donor who wants to leave her estate to the Tulsa SPCA. Hopefully now we will be able to obtain some paperwork with more details about the estate.
- Home Depot project is complete – we now have a great covered storage area!
- The AFP meeting this month was about capital campaigns – there were some nice tips from Clarehouse and Catholic Charities in particular.
- The Rt. 66 Marathon has opened up the charity partners option again – so if you want to participate, please sign up either to "run" or to support someone who is running for us.
- Paws and Pictures is coming up on June 18<sup>th</sup> – please sell tickets and sponsorships!
- Bingo Bash is July 18<sup>th</sup> – be sure and buy your tickets early as they've sold out the last two years. Sponsorships are also available.

## Marketing / PR:

- Website meeting with 501technet keeps getting pushed back. No new date has been set yet.

- Chris Nikel commercial is done, but I'm not sure when the SPCA portion will be added – however, the german shepherd in the car is our very own Flicka! Crissy is going to contact Maria about getting a link for the full spot.
- We are co-sponsors for the Tulsa Drillers Bark in the Park nights this year. The dates are June 17<sup>th</sup>, July 15<sup>th</sup> & 29<sup>th</sup>, August 19<sup>th</sup> and September 2<sup>nd</sup> (all Wednesdays).
- Had a couple of issues with the newsletter this time but will go out this week.

**Staff / HR:**

- I've started interviewing for the Director of Community Activities position.
- One staff member was terminated for cause in May. Will be posting the job ASAP.
- My recommendation to the ops committee is that moving forward we adopt a policy of not hiring members of the same family. I believe this was discussed at the meeting this month.

**Financial:**

- The new coding system is still being tweaked but is coming along.

**Networking:**

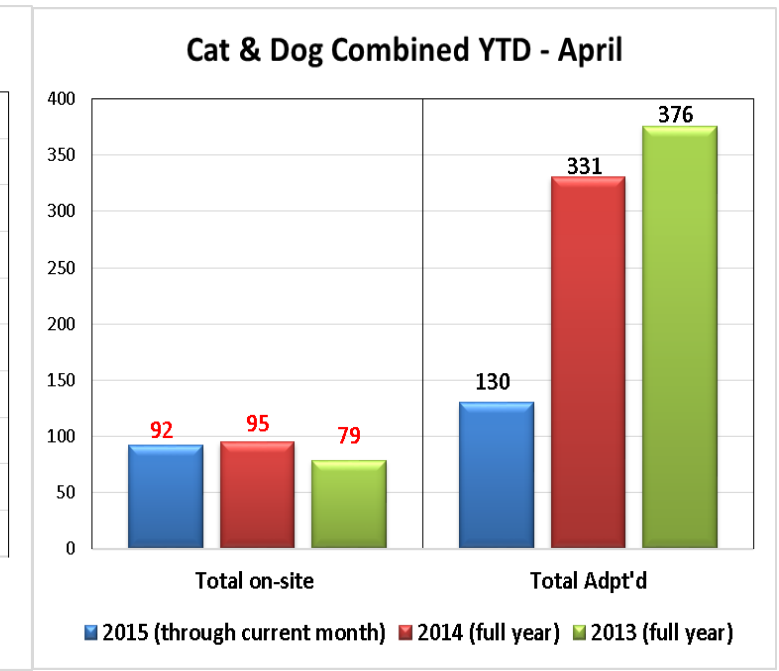
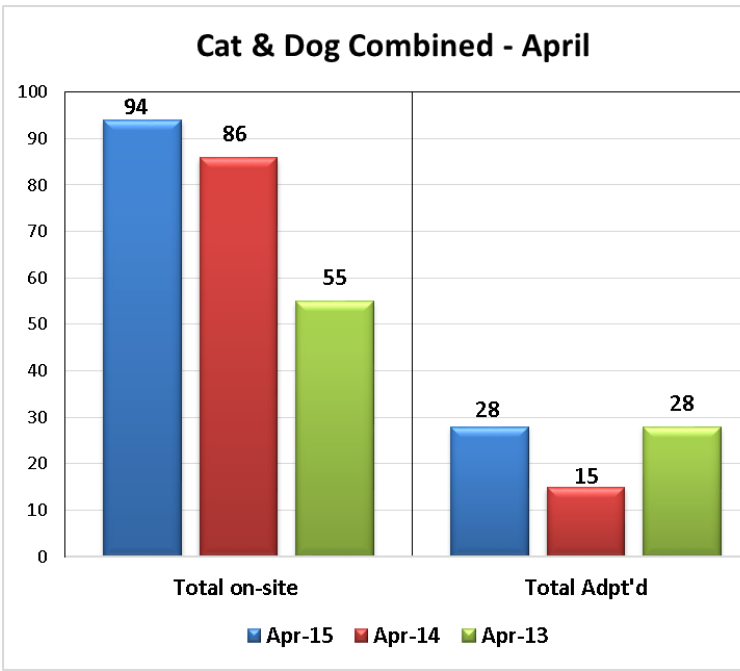
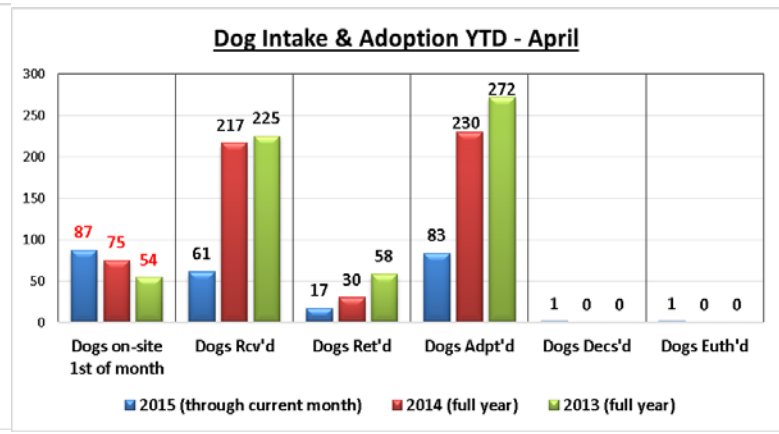
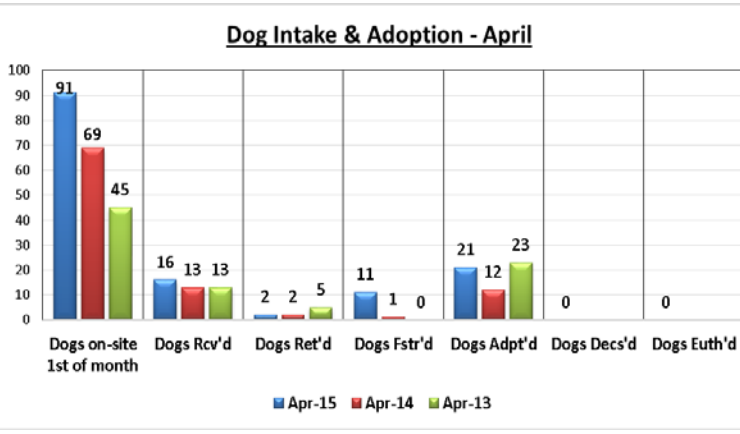
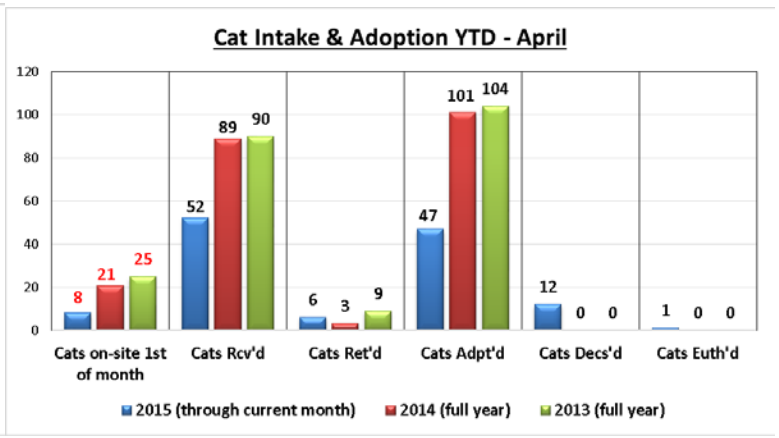
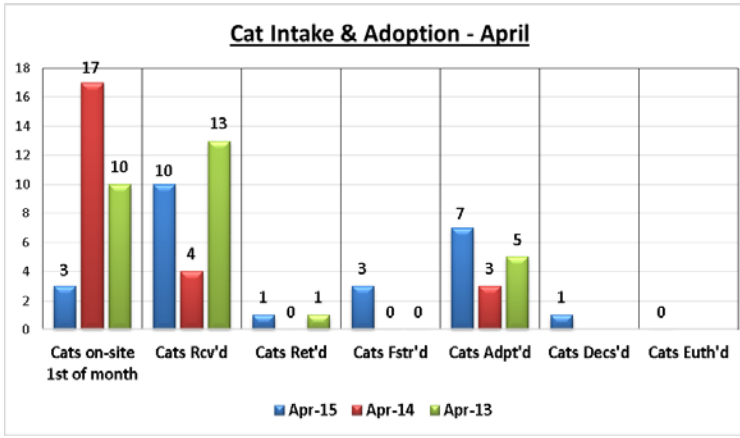
- Had dinner with some OAA board members to discuss ways we could work together. We will likely partner with them sometime this summer to present a conference on how to spot animal cruelty.
- Stacy and I attended a reception for the Designer Showcase home and were able to speak to a couple of people about the Tulsa SPCA.
- We are working with Amore Pit Bull Rescue to make sure we find a safe home for Athena. She is one dog where relaxed adoption procedures are not called for and they do home visits and background checks.
- Went to court with OAA to show support for Casper, a dog who was found dead on New Year's Day.

**Other:**

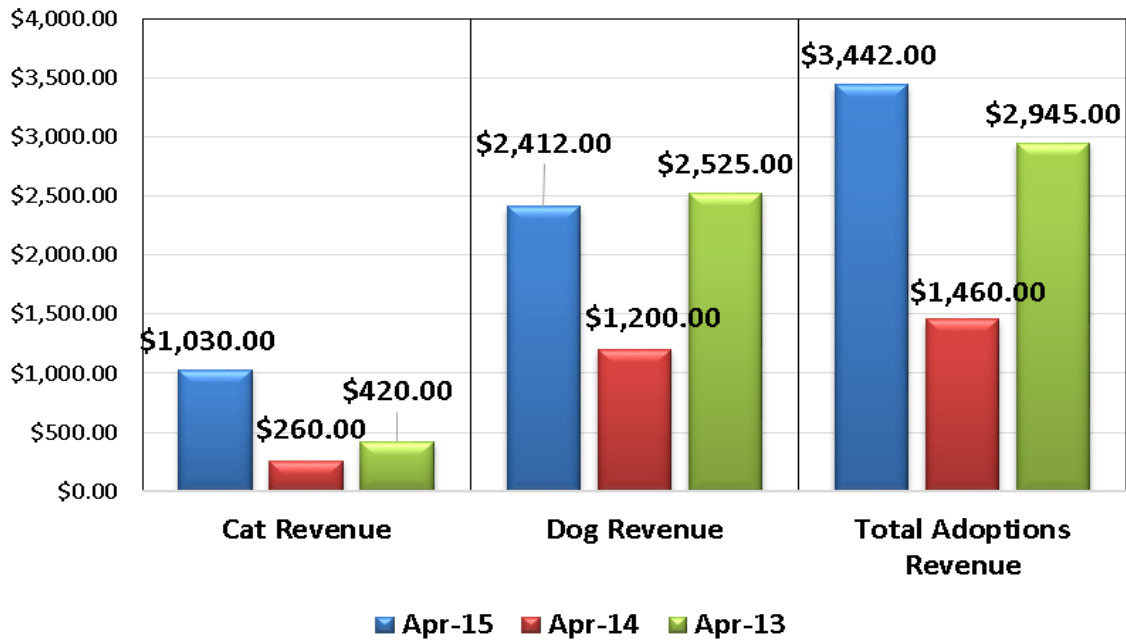
- Still working on the umbrella policy issue.



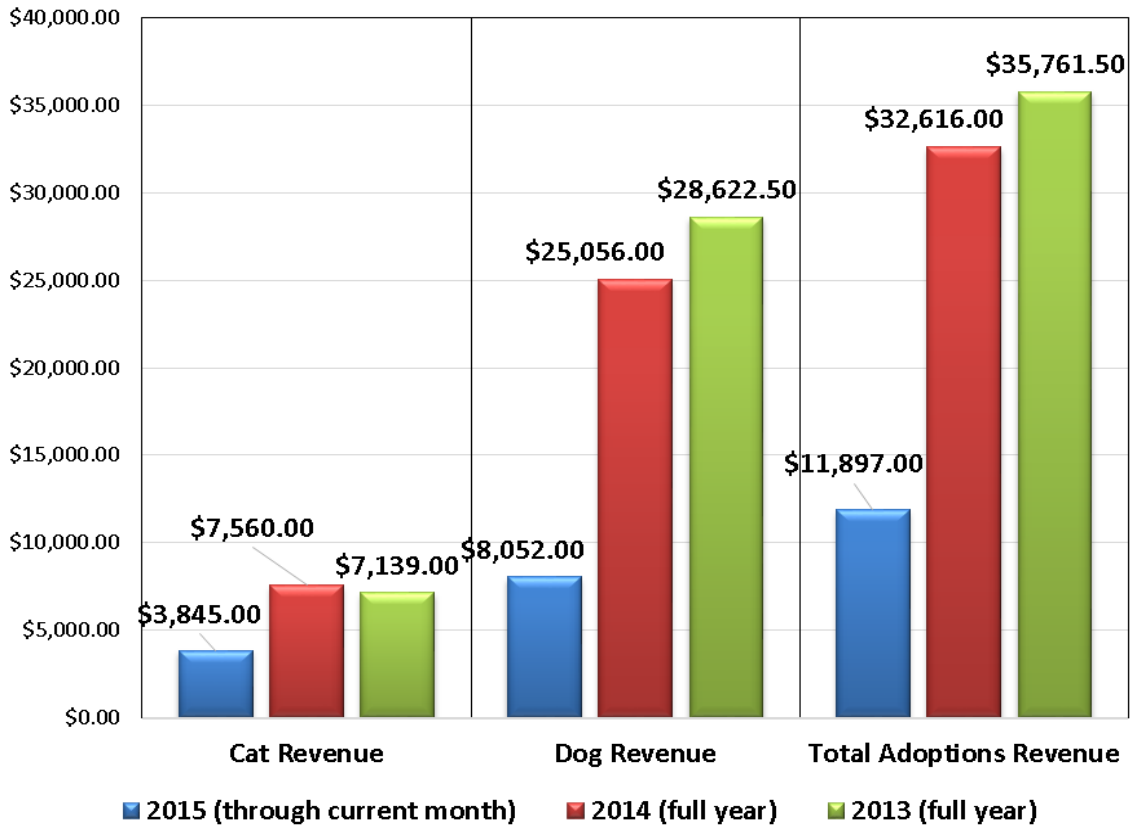
## April 2015 Intake and Adoption Report



### Adoption Revenue - April



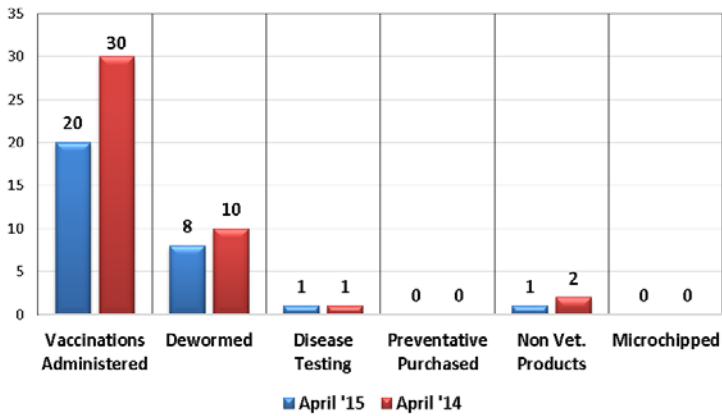
### Adoption Revenue YTD - April



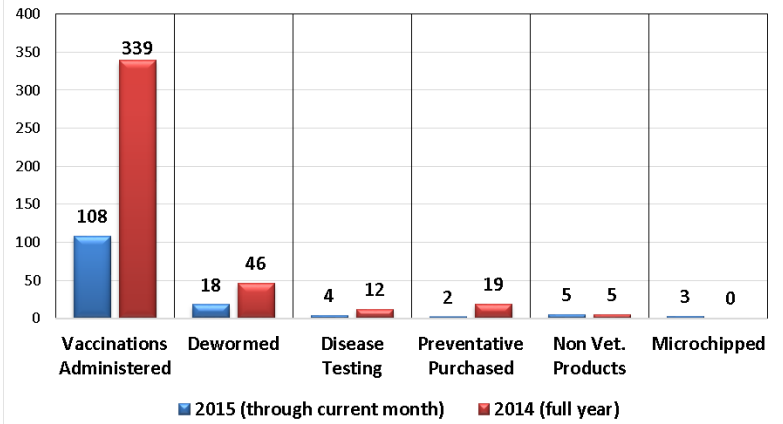


## April 2015 Public Vaccination Clinic Report

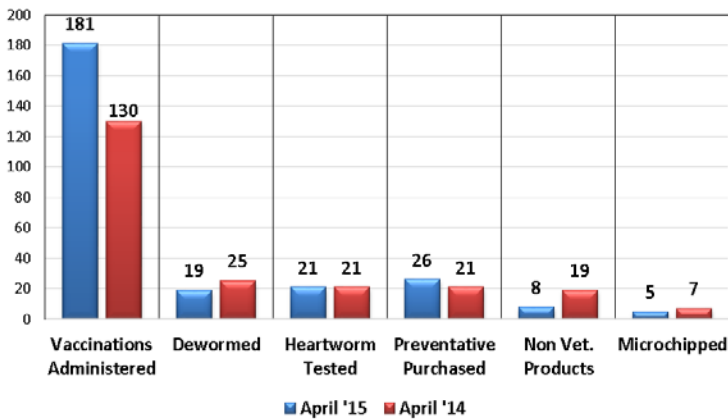
### Cat Services - April



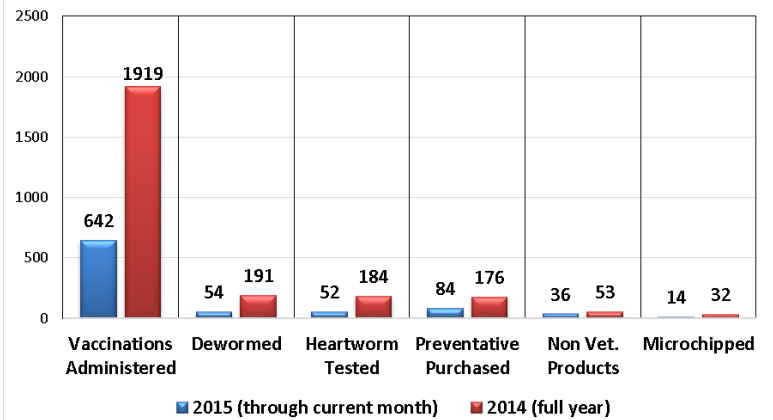
### Cat Services YTD - April



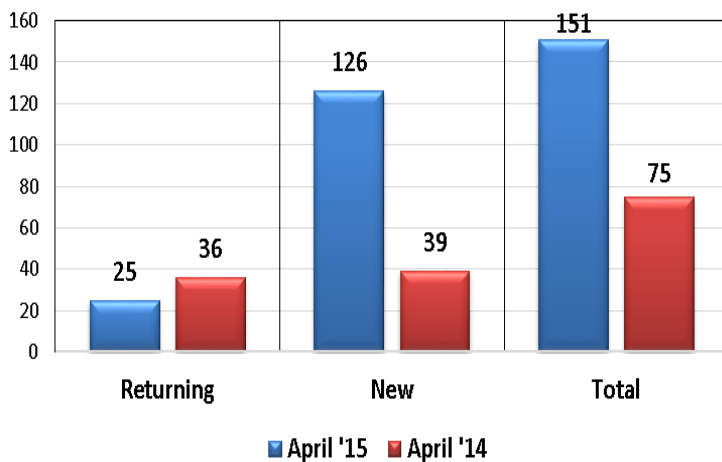
### Dog Services - April



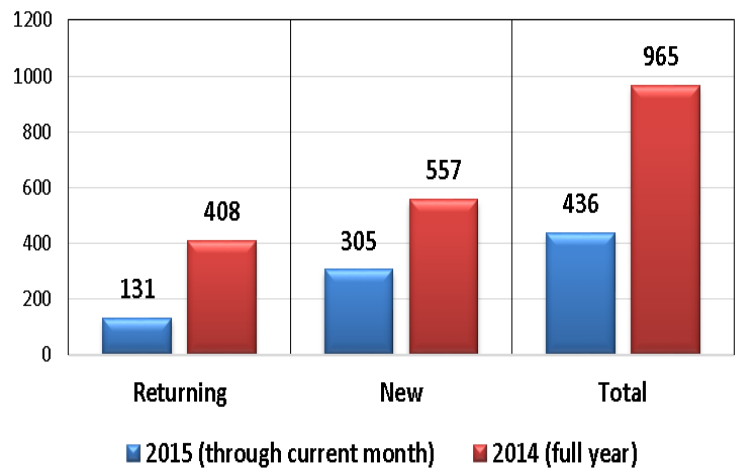
### Dog Services YTD - April



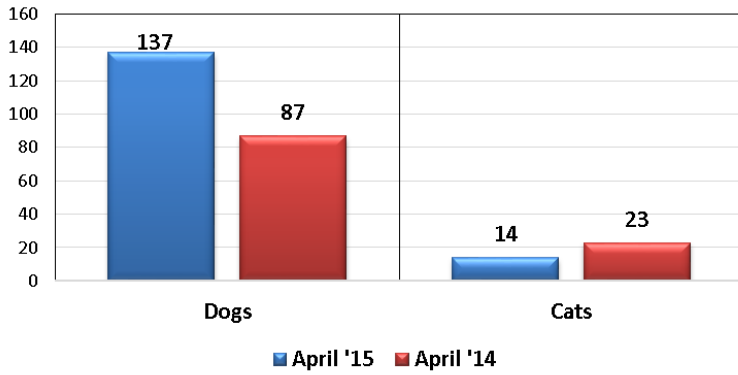
### Customers - April



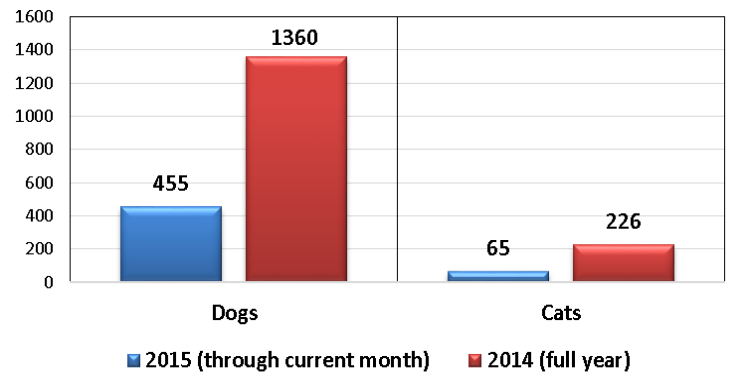
### Customers YTD - April



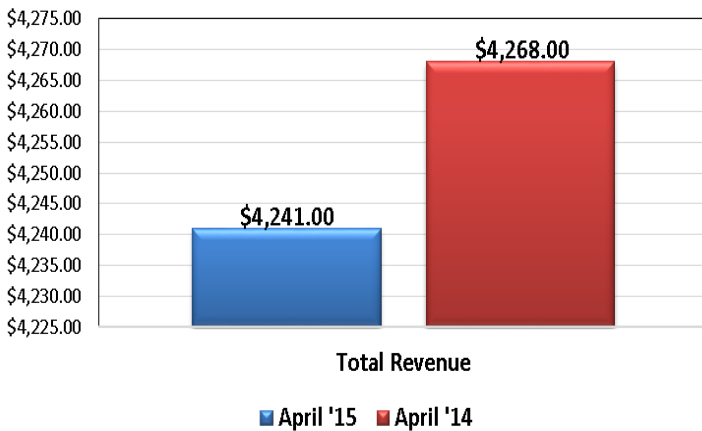
### Animals Served - April



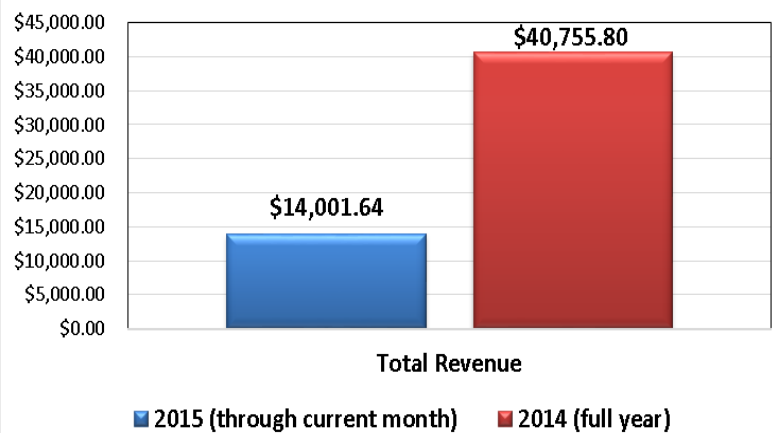
### Animals Served YTD - April



### Clinic Revenue - April



### Clinic Revenue YTD - April





## Cruelty Investigation Report

April 1, 2015 – April 30, 2015

Citations Issued	10
Direct Contact with Owners	26
Reports of Dogs Tied Up	21
Reports of No Food/Water	30
Reports of Abuse	17
Reports of Cruelty	25
Reports of Dogs w/o Shelter	21
Cases of Abandonment	03
Reports of Neglect	30
Re-Checks for Compliance	04
Reports of Loose Dogs	05
Livestock Complaints	05
Reports of Animal Fighting	01
Animals Seized by TSPCA	05
Reports of Suspected Puppy Mill	01
<b>Total Written Cruelty Complaints</b>	<b>45</b>
<b>Total Investigated on Location</b>	<b>45</b>

April, with all its rain, was a typical spring month for Oklahoma. Most of it, however, was still very enjoyable. Plenty of sunshine and warm days for the animals to be outdoors.

My cruelty complaints are on the increase even before the really hot weather arrives. In past years this increase has gotten here a little later than it is now, indicating a very active and hot summer ahead.

Our working arrangement still exists with the Sapulpa shelter and in April, five more animals were rescued to Tulsa SPCA for evaluation in the clinic. Most of the dogs and cats seem to be going to new homes in a timely manner. Missie and the clinic staff are getting all these animals fully vetted and into the general population as quickly as possible. As of the writing of this report (early in May) eleven more dogs and cats have been rescued to our shelter.

I'll take a minute to mention that the cruelty van is nearing two years old as of July of this year and is approaching 36,000 miles, which will end the new vehicle warranty. Mechanically, the van runs well and has served the purpose for which it was purchased. I don't anticipate problems with it, other than requiring tires as a result of normal wear, the first couple years of use.





Mentioning the van nearing the anniversary of its purchase, I am reminded of my own anniversary date also in July. I will be submitting an extensive report to you, not only for July, but one that will contain the totals for my first four (4) years of service. In addition, it will list all prosecutions and rescues for that same period.

I continue to solicit for doghouses every opportunity I get. The supply that I can furnish to the neediest animals, is very low. Summer is a time when shelter is more important than the winter months. The sun can cause serious injury and even death to an exposed animal very quickly. I hold out hope for a “windfall of shelters” soon.

On a personal note: There are times in my job when my emotions are mixed concerning cruelty, abuse, abandonment and neglect. I come in contact with different situations on every call I investigate and I see animal cruelty in its true form. Because of that, it becomes important to understand, when I rescue an animal from a horrible situation and bring it to our shelter, it is then safe and can have a life. Please read what rescue really is and what it means to me.

Rescue—The neglect changes you...the abuse hardens you...the suffering breaks you...the ignorance angers you...the indifference disturbs you...the injustice destroys you... On a daily basis, your faith will be tested...your heart will be wounded...your soul will be altered. On a weekly basis, you'll question yourself...you'll question your strength...you'll question the world. On a monthly basis, you'll fall down...you'll get up...you'll go on. On a yearly basis, you'll look back...you'll see faces...you couldn't save them...you'll learn to mourn, to grieve, to sob...you'll learn to trust a little more...to fight a little harder...you'll learn to try to hope...to pray...you'll learn to fail...to succeed...to accept. You'll learn when to hold on...when to give up...when to let go. You'll learn who you are...what you stand for...what matters. Then... at times...you'll forget why you matter. You'll question what you are doing. You'll wonder if it's worth it.

But...here's the good news...when you forget...when you question...when you wonder...all you have to do is take a look around...and you'll see them. You'll see their faces...you'll see their smiles...you'll feel their love.

In their eyes, you'll see their journeys...you'll remember their beginnings...you'll know how far they've come...you'll remember when they didn't know you... when they didn't trust you...when they'd given up. You'll remember how you healed them...how you loved them...how they loved you, too. And as you look back...you'll want to move forward...for them...and because of them.

In your darkest hours you'll look around...to find the differences made...the hope given...and the lives saved...because you existed. In those moments, when you look into their eyes...every doubt will be erased...every question will be answered. Every worry will subside. Because in that instant...in each of your hearts...you both share the same thought. “Every bit of pain was worth it...for this moment here with you.” And honestly...no matter what else happens...those moments hold all the strength you need...to keep going.

Rescue is both pain and joy...rescue is worth it...because they are worth it...and that is a strong truth.  
Ashley Owen Hill.

**TULSA SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS, INC.**

FINANCIAL STATEMENTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

MARCH 31, 2015



**CONKLIN • GILPIN • WERTZ** PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

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W. Jeffrey Conklin, CPA  
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D. Brent Allison, CPA  
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## ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Tulsa Society for the Prevention of Cruelty to Animals, Inc.  
Tulsa, Oklahoma

We have compiled the accompanying statements of financial position of Tulsa Society for the Prevention of Cruelty to Animals, Inc. (a non-profit organization) as of March 31, 2015 and 2014, and the related statement of activities for the period then ended. 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.

Management 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.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Conklin, Gilpin & Wertz, P.L.L.C.*

**CONKLIN, GILPIN AND WERTZ, P.L.L.C.**  
Certified Public Accountants

Tulsa, Oklahoma  
May 18, 2015

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**MARCH 31, 2015 AND 2014**

	<u>Mar 31, 15</u>	<u>Mar 31, 14</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 - BOK Checking	86,431.40	0.00
1005 - BOK Savings	2,500.16	0.00
1006 - BOK Auxiliary	10,010.01	0.00
1007 - Tulsa Community Foundation	5,000.00	0.00
1010 - Spirit Operating	171,966.81	181,508.89
1015 - Spirit Building	9,410.45	9,405.73
1020 - Spirit Saving	13,391.53	13,384.83
1025 - Premier Wealth Investment	551,202.39	533,450.45
103 - Prosperity Bank	0.00	209,881.13
1030 - Williams Stock	27,401.84	16,706.64
1035 - Spirit- Auxiliary	29,320.40	29,216.62
1040 - Bank of America CD	3,415.39	3,415.39
1045 - Petty Cash	27.30	165.26
<b>Total Checking/Savings</b>	<u>910,077.68</u>	<u>997,134.94</u>
<b>Other Current Assets</b>		
<b>Total TRUST ASSETS</b>	3,159,107.74	3,158,607.74
1200 - Prepaid Expenses	6,832.38	0.00
<b>Total Other Current Assets</b>	<u>3,165,940.12</u>	<u>3,158,607.74</u>
<b>Total Current Assets</b>	<u>4,076,017.80</u>	<u>4,155,742.68</u>
<b>Total Fixed Assets</b>	<u>170,921.26</u>	<u>164,559.41</u>
<b>TOTAL ASSETS</b>	<u><u>4,246,939.06</u></u>	<u><u>4,320,302.09</u></u>

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**MARCH 31, 2015 AND 2014**

	<u>Mar 31, 15</u>	<u>Mar 31, 14</u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2001 - Accounts Payable	26,761.81	0.00
2005 - Other Payables	-0.67	-0.67
<b>Total Accounts Payable</b>	<u>26,761.14</u>	<u>-0.67</u>
<b>Other Current Liabilities</b>		
2105 - Accrued Payroll	7,822.35	5,756.95
2110 - Capital Lease Obligations	1,602.42	1,022.16
2145 - Payroll Clearing Offset	0.05	0.00
<b>Total Other Current Liabilities</b>	<u>9,424.82</u>	<u>6,779.11</u>
<b>Total Current Liabilities</b>	36,185.96	6,778.44
<b>Long Term Liabilities</b>		
2201 - Capital Lease	5,796.15	0.00
<b>Total Long Term Liabilities</b>	<u>5,796.15</u>	<u>0.00</u>
<b>Total Liabilities</b>	41,982.11	6,778.44
<b>Equity</b>		
3302 - Fund Balances	4,034,161.18	4,034,161.18
3333 - Retained Earnings	260,203.31	373,803.80
Net Income	-89,407.54	-94,441.33
<b>Total Equity</b>	<u>4,204,956.95</u>	<u>4,313,523.65</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>4,246,939.06</u></u>	<u><u>4,320,302.09</u></u>

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENT OF ACTIVITIES**  
**ONE MONTH AND THREE MONTHS ENDED MARCH 31, 2015**

	<u>Mar 15</u>	<u>Jan - Mar 15</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>4100 - Unrestricted Revenue</b>		
4105 - Individuals	6,947.83	27,003.32
4110 - Corporation	4,532.64	6,842.89
4120 - Foundations	250.00	409.72
4125 - Trusts	14,760.77	14,760.77
4130 - Estates	6,688.00	6,688.00
4135 - Board of Directors	0.00	380.00
4140 - Shot Clinic	3,551.66	8,288.64
4145 - Dog Adoptions	2,275.00	6,220.00
4150 - Dog Intake	0.00	420.00
4155 - Cat Adoptions	740.00	2,665.00
4160 - Cat Intake	26.00	146.00
4165 - Rental Income	150.00	450.00
<b>Total 4100 - Unrestricted Revenue</b>	<u>39,921.90</u>	<u>74,274.34</u>
<b>4200 - Investment Revenue</b>		
4205 - Interest	2.77	5.61
4210 - Dividends	1,376.96	2,061.30
4215 - Royalties	4.41	4.41
4220 - Gain on Investment	-7,957.80	297.34
4225 - Other	0.00	5,840.46
<b>Total 4200 - Investment Revenue</b>	<u>-6,573.66</u>	<u>8,209.12</u>
<b>4500 - Restricted Revenue</b>		
4505 - Clinic	200.00	870.00
4510 - Pet Care	812.00	2,737.00
4515 - Adoptions	150.00	705.00
4530 - Sammy Fund	200.00	2,119.00
<b>Total 4500 - Restricted Revenue</b>	<u>1,362.00</u>	<u>6,431.00</u>
<b>5000 - Fundraising Revenue</b>		
<b>5100 - Posh for Paws</b>		
5105 - Tickets	0.00	175.00
<b>Total 5100 - Posh for Paws</b>	<u>0.00</u>	<u>175.00</u>
<b>5200 - Trivia</b>		
5201 - Sponsorships	0.00	4,650.00
5203 - Tickets	120.00	1,460.00
5204 - Miscellaneous	0.00	150.00
5205 - Silent Auction	635.00	3,790.00
5206 - Restaurant Pull	240.00	620.00
5207 - Wine Pull	390.00	810.00
5208 - Heads or Tails Beads	645.00	905.00
5209 - Drink Tickets	553.00	836.00
5210 - Dessert Auction	280.00	1,025.00
<b>Total 5200 - Trivia</b>	<u>2,863.00</u>	<u>14,246.00</u>

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**

**STATEMENT OF ACTIVITIES**

**ONE MONTH AND THREE MONTHS ENDED MARCH 31, 2015**

	<u>Mar 15</u>	<u>Jan - Mar 15</u>
5400 · Route 66 Marathon	0.00	6,688.14
5500 · Auxiliary	215.00	1,272.07
5600 · Miscellaneous		
5601 · Cookbooks	15.00	15.00
5603 · Other	9.00	34.00
<b>Total 5600 · Miscellaneous</b>	<u>24.00</u>	<u>49.00</u>
<b>Total 5000 · Fundraising Revenue</b>	<u>3,102.00</u>	<u>22,430.21</u>
5700 · Sales		
5710 · Merchandise	85.00	117.00
<b>Total 5700 · Sales</b>	<u>85.00</u>	<u>117.00</u>
<b>Total Income</b>	<u>37,897.24</u>	<u>111,461.67</u>
<b>Gross Profit</b>	37,897.24	111,461.67
<b>Expense</b>		
6100 · Clinic		
6101 · Gross Wages	5,768.91	15,913.47
6102 · Payroll Taxes	423.77	1,164.73
6103 · Workers Compensation	3,603.77	4,911.70
6104 · Unemployment - State	49.86	137.04
6105 · Insurance	-148.42	783.74
6106 · Dog Food	356.32	765.21
6107 · Cat Food	91.17	237.33
6108 · Medical Supplies and Vaccines	1,324.14	9,070.63
6109 · Contract Vet Services	3,980.00	12,155.00
6111 · Preventive Medical	319.90	1,454.33
6112 · Cat Litter	166.23	270.09
6113 · Microchips	54.95	2,130.16
6114 · Cleaning Supplies	472.73	1,021.01
6115 · Maintenance Supplies	0.00	17.88
6118 · Electricity	209.91	566.00
6119 · Miscellaneous	49.22	49.22
6120 · Sammy Fund	282.80	1,282.80
<b>Total 6100 · Clinic</b>	<u>17,005.26</u>	<u>51,930.34</u>
6200 · Pet Care		
6201 · Gross Wages	11,800.84	38,145.70
6202 · Payroll Taxes	876.53	2,824.58
6203 · Workers Compensation	4,736.48	6,455.51
6204 · Unemployment - State	103.12	332.31
6205 · Insurance	-221.48	795.21
6206 · Dog Food	986.08	2,383.70
6207 · Cat Food	228.43	630.37
6208 · Cat Litter	55.41	355.34
6209 · Washer/Dryer Rental	442.75	1,328.25
6212 · Cleaning Supplies	840.28	2,701.33

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENT OF ACTIVITIES**  
**ONE MONTH AND THREE MONTHS ENDED MARCH 31, 2015**

	<u>Mar 15</u>	<u>Jan - Mar 15</u>
6213 · Miscellaneous Supplies	192.45	873.63
<b>Total 6200 · Pet Care</b>	<b>20,040.89</b>	<b>56,825.93</b>
<b>6300 · Adoptions</b>		
6301 · Gross Wages	3,841.71	11,619.68
6302 · Payroll Taxes	288.64	873.15
6303 · Workers Compensation	2,032.81	2,770.58
6304 · Unemployment - State	33.95	102.73
6305 · Insurance	16.02	265.92
6306 · Microchipping	373.66	373.66
6307 · MAC Fuel	0.00	61.59
6309 · Vehicle Maintenance	0.00	339.24
6312 · Animal Supplies	53.03	172.27
<b>Total 6300 · Adoptions</b>	<b>6,639.82</b>	<b>16,578.82</b>
<b>6400 · Cruelty Investigations</b>		
6401 · Gross Wages	2,499.54	7,597.43
6402 · Payroll Taxes	190.56	579.25
6403 · Workers Compensation	1,230.47	1,677.05
6404 · Unemployment - State	22.42	68.15
6405 · Insurance	3.94	25.94
6407 · Auto Fuel	182.61	477.71
6408 · Auto Maintenance	68.00	82.00
<b>Total 6400 · Cruelty Investigations</b>	<b>4,197.54</b>	<b>10,507.53</b>
<b>6500 · Volunteer Management</b>		
6501 · Gross Wages	2,950.35	8,339.66
6502 · Payroll Taxes	223.03	629.96
6503 · Workers Compensation	30.81	169.34
6504 · Unemployment - State	26.24	74.12
6505 · Insurance	28.79	159.87
6510 · Miscellaneous	444.31	444.31
6511 · Volunteer Appreciation		
6512 · Use Fees	0.00	200.00
6513 · Food	941.43	941.43
6514 · Supplies	466.34	986.00
<b>Total 6511 · Volunteer Appreciation</b>	<b>1,407.77</b>	<b>2,127.43</b>
<b>Total 6500 · Volunteer Management</b>	<b>5,111.30</b>	<b>11,944.69</b>
<b>7000 · Maintenance</b>		
7001 · Gross Wages	2,434.94	7,248.72
7002 · Payroll Taxes	143.98	427.66
7003 · Workers Compensation	1,156.31	1,575.98
7004 · Unemployment - State	16.94	50.31
7005 · Insurance	-438.76	363.48
7006 · Utilities		
7007 · Gas - ONG	559.00	1,594.00

See accountants' compilation report



**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENT OF ACTIVITIES**  
**ONE MONTH AND THREE MONTHS ENDED MARCH 31, 2015**

	<u>Mar 15</u>	<u>Jan - Mar 15</u>
7008 · Electric - PSO	355.61	1,067.53
7009 · Water - City of Tulsa	571.33	1,874.23
7010 · Trash Removal	139.75	412.60
<b>Total 7006 · Utilities</b>	<u>1,625.69</u>	<u>4,948.36</u>
7011 · Pest Control	0.00	130.00
7012 · Security	25.00	141.90
7013 · Fuel	65.01	65.01
7014 · General Maintenance	1,161.19	1,161.19
7015 · Vehicle Maintenance	0.00	33.00
7018 · Equipment Repair	0.00	599.23
7019 · Telephone	0.00	845.09
7020 · Landscaping	25.00	25.00
<b>Total 7000 · Maintenance</b>	<u>6,215.30</u>	<u>17,614.93</u>
<b>7100 · Administration/Office</b>		
7101 · Gross Wages	1,562.78	4,667.57
7102 · Payroll Taxes	117.94	352.23
7103 · Workers Compensation	20.35	111.84
7104 · Unemployment - State	13.88	41.45
7105 · Insurance	12.53	133.40
7106 · Payroll Services	184.36	667.62
7107 · Accounting Services	350.00	1,300.00
7111 · Marketing	29.10	1,540.35
7113 · Printing	0.00	211.00
7114 · Postage	0.00	392.00
7115 · Mileage Reimbursement	0.00	73.92
7118 · Office Supplies	245.08	517.65
7119 · Copier	175.69	609.91
7120 · Background Checks	0.00	45.85
7122 · Computer Support	1,438.57	2,101.57
7123 · Miscellaneous	-10.10	438.99
7124 · Planned Giving	0.00	3,500.00
7125 · Investment Fees	0.00	1,599.00
7126 · Meals	8.33	8.33
7127 · Licenses and Fees	65.00	65.00
<b>Total 7100 · Administration/Office</b>	<u>4,213.51</u>	<u>18,377.68</u>
<b>8000 · Governance</b>		
8001 · Audit	0.00	11,330.00
8002 · Audit Assistance	500.00	500.00
8003 · Tax Preparation	1,800.00	1,800.00
8007 · Finance/Bank/Credit Card Fees	714.47	1,196.93
8009 · Staff Appreciation	33.52	33.52
<b>Total 8000 · Governance</b>	<u>3,047.99</u>	<u>14,860.45</u>
<b>9000 · Fundraising</b>		

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENT OF ACTIVITIES**  
**ONE MONTH AND THREE MONTHS ENDED MARCH 31, 2015**

	<u>Mar 15</u>	<u>Jan - Mar 15</u>
9010 - Trivia		
9011 - Use Fees	0.00	500.00
9012 - Food and Beverages	0.00	504.72
9013 - Miscellaneous	241.56	841.56
9014 - Credit card fee	0.00	277.75
<b>Total 9010 - Trivia</b>	<u>241.56</u>	<u>2,124.03</u>
9040 - Meals with Donors	104.81	104.81
<b>Total 9000 - Fundraising</b>	<u>346.37</u>	<u>2,228.84</u>
<b>Total Expense</b>	<u>66,817.98</u>	<u>200,869.21</u>
<b>Net Ordinary Income</b>	<u>-28,920.74</u>	<u>-89,407.54</u>
<b>Net Income</b>	<u><u>-28,920.74</u></u>	<u><u>-89,407.54</u></u>

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS, INC.**

FINANCIAL STATEMENTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

APRIL 30, 2015



**CONKLIN • GILPIN • WERTZ** PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

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## ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Tulsa Society for the Prevention of Cruelty to Animals, Inc.  
Tulsa, Oklahoma

We have compiled the accompanying statements of financial position of Tulsa Society for the Prevention of Cruelty to Animals, Inc. (a non-profit organization) as of April 30, 2015 and 2014, and the related statement of activities for the period then ended. 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.

Management 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.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Conklin, Gilpin & Wertz, P.L.L.C.*

**CONKLIN, GILPIN AND WERTZ, P.L.L.C.**  
Certified Public Accountants

Tulsa, Oklahoma  
May 20, 2015

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**APRIL 30, 2015 AND 2014**

	<b>Apr 30, 15</b>	<b>Apr 30, 14</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 - BOK Checking	206,123.69	0.00
1005 - BOK Savings	402,500.83	0.00
1006 - BOK Auxiliary	10,807.22	0.00
1007 - Tulsa Community Foundation	5,000.00	0.00
1010 - Spirit Operating	8,672.25	138,169.16
1015 - Spirit Building	9,410.84	9,405.73
1020 - Spirit Saving	13,392.08	13,384.83
1025 - Premier Wealth Investment	569,525.55	536,713.81
103 - Prosperity Bank	0.00	209,881.13
1030 - Williams Stock	27,401.84	16,706.64
1035 - Spirit- Auxiliary	29,320.40	29,231.62
1040 - Bank of America CD	3,415.39	3,415.39
1045 - Petty Cash	27.30	165.26
<b>Total Checking/Savings</b>	1,285,597.39	957,073.57
<b>Other Current Assets</b>		
<b>Total TRUST ASSETS</b>	3,159,107.74	3,158,607.74
1050 - Undeposited Funds	791.00	0.00
1200 - Prepaid Expenses	6,832.38	0.00
<b>Total Other Current Assets</b>	3,166,731.12	3,158,607.74
<b>Total Current Assets</b>	4,452,328.51	4,115,681.31
<b>Total Fixed Assets</b>	177,291.26	164,559.41
<b>TOTAL ASSETS</b>	4,629,619.77	4,280,240.72

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**APRIL 30, 2015 AND 2014**

	<u>Apr 30, 15</u>	<u>Apr 30, 14</u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2001 · Accounts Payable	26,761.81	0.00
2005 · Other Payables	-0.67	-0.67
<b>Total Accounts Payable</b>	<u>26,761.14</u>	<u>-0.67</u>
<b>Other Current Liabilities</b>		
2105 · Accrued Payroll	7,822.35	5,756.95
2110 · Capital Lease Obligations	1,602.42	1,022.16
<b>Total Other Current Liabilities</b>	<u>9,424.77</u>	<u>6,779.11</u>
<b>Total Current Liabilities</b>	36,185.91	6,778.44
<b>Long Term Liabilities</b>		
2201 · Capital Lease	5,796.15	0.00
<b>Total Long Term Liabilities</b>	<u>5,796.15</u>	<u>0.00</u>
<b>Total Liabilities</b>	41,982.06	6,778.44
<b>Equity</b>		
3302 · Fund Balances	4,034,161.18	4,034,161.18
3333 · Retained Earnings	260,203.31	373,803.80
Net Income	293,273.22	-134,502.70
<b>Total Equity</b>	<u>4,587,637.71</u>	<u>4,273,462.28</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>4,629,619.77</u></u>	<u><u>4,280,240.72</u></u>

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENT OF ACTIVITIES**  
**ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2015**

	<b>Apr 15</b>	<b>Jan - Apr 15</b>
Ordinary Income/Expense		
Income		
4100 - Unrestricted Revenue		
4105 - Individuals	1,960.04	28,963.36
4110 - Corporation	1,948.40	8,441.29
4120 - Foundations	50.00	459.72
4125 - Trusts	10,000.00	24,760.77
4130 - Estates	400,000.00	406,688.00
4135 - Board of Directors	10.00	390.00
4140 - Shot Clinic	3,724.00	12,012.64
4145 - Dog Adoptions	2,412.00	8,632.00
4150 - Dog Intake	90.00	510.00
4155 - Cat Adoptions	1,430.00	4,095.00
4160 - Cat Intake	0.00	146.00
4165 - Rental Income	150.00	600.00
Total 4100 - Unrestricted Revenue	421,774.44	495,698.78
4200 - Investment Revenue		
4205 - Interest	5.84	11.45
4210 - Dividends	688.21	2,749.51
4215 - Royalties	0.00	4.41
4220 - Gain on Investment	19,639.86	19,937.20
4225 - Other	0.00	5,840.46
Total 4200 - Investment Revenue	20,333.91	28,543.03
4500 - Restricted Revenue		
4505 - Clinic	0.00	870.00
4510 - Pet Care	0.00	2,737.00
4515 - Adoptions	0.00	705.00
4530 - Sammy Fund	120.00	2,239.00
Total 4500 - Restricted Revenue	120.00	6,551.00
5000 - Fundraising Revenue		
5100 - Posh for Paws		
5105 - Tickets	0.00	175.00
Total 5100 - Posh for Paws	0.00	175.00
5200 - Trivia		
5201 - Sponsorships	0.00	5,000.00
5203 - Tickets	0.00	1,460.00
5204 - Miscellaneous	0.00	150.00
5205 - Silent Auction	0.00	3,790.00
5206 - Restaurant Pull	0.00	620.00
5207 - Wine Pull	0.00	810.00
5208 - Heads or Tails Beads	0.00	905.00
5209 - Drink Tickets	0.00	836.00
5210 - Dessert Auction	0.00	1,025.00

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**

**STATEMENT OF ACTIVITIES**

**ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2015**

	<u>Apr 15</u>	<u>Jan - Apr 15</u>
Total 5200 · Trivia	0.00	14,596.00
5300 · Paws and Pictures		
5303 · In-Kind	425.00	425.00
Total 5300 · Paws and Pictures	425.00	425.00
5400 · Route 66 Marathon	0.00	6,688.14
5500 · Auxiliary	797.00	2,069.07
5600 · Miscellaneous		
5601 · Cookbooks	0.00	15.00
5603 · Other	1,106.53	1,140.53
Total 5600 · Miscellaneous	1,106.53	1,155.53
Total 5000 · Fundraising Revenue	2,328.53	25,108.74
5700 · Sales		
5710 · Merchandise	53.10	170.10
Total 5700 · Sales	53.10	170.10
Total Income	444,609.98	556,071.65
Gross Profit	444,609.98	556,071.65
Expense		
6100 · Clinic		
6101 · Gross Wages	5,768.60	21,682.07
6102 · Payroll Taxes	407.70	1,572.43
6103 · Workers Compensation	0.00	4,776.22
6104 · Unemployment - State	47.97	185.01
6105 · Insurance	1,724.61	2,529.80
6106 · Dog Food	248.62	1,013.83
6107 · Cat Food	265.45	502.78
6108 · Medical Supplies and Vaccines	1,883.34	10,953.97
6109 · Contract Vet Services	3,995.00	16,150.00
6111 · Preventive Medical	142.99	1,597.32
6112 · Cat Litter	58.33	328.42
6113 · Microchips	21.98	2,152.14
6114 · Cleaning Supplies	546.09	1,567.10
6115 · Maintenance Supplies	111.23	129.11
6118 · Electricity	0.00	566.00
6119 · Miscellaneous	370.80	420.02
6120 · Sammy Fund	425.19	1,707.99
Total 6100 · Clinic	16,017.90	67,834.21
6200 · Pet Care		
6201 · Gross Wages	11,564.35	49,710.05
6202 · Payroll Taxes	858.04	3,682.62
6203 · Workers Compensation	0.00	6,277.09
6204 · Unemployment - State	100.95	433.26
6205 · Insurance	1,953.36	2,748.61
6206 · Dog Food	906.24	3,289.94

See accountants' compilation report



**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**  
**STATEMENT OF ACTIVITIES**  
**ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2015**

	<u>Apr 15</u>	<u>Jan - Apr 15</u>
6207 · Cat Food	323.99	954.36
6208 · Cat Litter	174.98	530.32
6209 · Washer/Dryer Rental	442.75	1,771.00
6212 · Cleaning Supplies	1,021.06	3,722.39
6213 · Miscellaneous Supplies	314.99	1,188.62
<b>Total 6200 · Pet Care</b>	<u>17,660.71</u>	<u>74,308.26</u>
<b>6300 · Adoptions</b>		
6301 · Gross Wages	3,839.83	15,459.51
6302 · Payroll Taxes	288.45	1,161.60
6303 · Workers Compensation	0.00	2,694.16
6304 · Unemployment - State	33.94	136.67
6305 · Insurance	376.14	642.06
6306 · Microchipping	307.72	681.38
6307 · MAC Fuel	110.50	172.09
6309 · Vehicle Maintenance	0.00	339.24
6312 · Animal Supplies	0.00	172.27
<b>Total 6300 · Adoptions</b>	<u>4,956.58</u>	<u>21,458.98</u>
<b>6400 · Cruelty Investigations</b>		
6401 · Gross Wages	2,499.54	10,096.97
6402 · Payroll Taxes	190.56	769.81
6403 · Workers Compensation	0.00	1,630.79
6404 · Unemployment - State	22.42	90.57
6405 · Insurance	3.94	29.88
6407 · Auto Fuel	174.17	651.88
6408 · Auto Maintenance	0.00	82.00
<b>Total 6400 · Cruelty Investigations</b>	<u>2,890.63</u>	<u>13,351.90</u>
<b>6500 · Volunteer Management</b>		
6501 · Gross Wages	2,796.23	11,135.89
6502 · Payroll Taxes	211.24	841.20
6503 · Workers Compensation	0.00	458.49
6504 · Unemployment - State	24.85	98.97
6505 · Insurance	28.79	188.66
6510 · Miscellaneous	97.83	542.14
6511 · Volunteer Appreciation		
6512 · Use Fees	0.00	200.00
6513 · Food	0.00	941.43
6514 · Supplies	106.29	1,092.29
<b>Total 6511 · Volunteer Appreciation</b>	<u>106.29</u>	<u>2,233.72</u>
<b>Total 6500 · Volunteer Management</b>	<u>3,265.23</u>	<u>15,499.07</u>
<b>7000 · Maintenance</b>		
7001 · Gross Wages	1,796.38	9,045.10
7002 · Payroll Taxes	95.13	522.79
7003 · Workers Compensation	0.00	1,532.51

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**

**STATEMENT OF ACTIVITIES**

**ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2015**

	<u>Apr 15</u>	<u>Jan - Apr 15</u>
7004 · Unemployment - State	11.20	61.51
7005 · Insurance	1,114.60	1,478.08
7006 · Utilities		
7007 · Gas - ONG	567.00	2,161.00
7008 · Electric - PSO	545.02	1,612.55
7009 · Water - City of Tulsa	773.74	2,647.97
7010 · Trash Removal	139.75	552.35
<b>Total 7006 · Utilities</b>	<b>2,025.51</b>	<b>6,973.87</b>
7011 · Pest Control	65.00	195.00
7012 · Security	25.00	166.90
7013 · Fuel	18.00	83.01
7014 · General Maintenance	196.44	1,357.63
7015 · Vehicle Maintenance	0.00	33.00
7018 · Equipment Repair	0.00	599.23
7019 · Telephone	284.81	1,129.90
7020 · Landscaping	0.00	25.00
<b>Total 7000 · Maintenance</b>	<b>5,632.07</b>	<b>23,203.53</b>
7100 · Administration/Office		
7101 · Gross Wages	1,562.78	6,230.35
7102 · Payroll Taxes	117.94	470.17
7103 · Workers Compensation	0.00	302.74
7104 · Unemployment - State	13.88	55.33
7105 · Insurance	12.53	124.44
7106 · Payroll Services	185.64	853.26
7107 · Accounting Services	425.00	1,725.00
7109 · Travel	584.38	584.38
7111 · Marketing	2,968.75	4,509.10
7113 · Printing	125.00	336.00
7114 · Postage	0.00	392.00
7115 · Mileage Reimbursement	0.00	73.92
7118 · Office Supplies	0.00	517.65
7119 · Copier	175.69	785.60
7120 · Background Checks	45.85	91.70
7121 · Drug Screening	43.00	43.00
7122 · Computer Support	243.77	2,345.34
7123 · Miscellaneous	58.71	497.70
7124 · Planned Giving	0.00	3,500.00
7125 · Investment Fees	1,737.53	3,336.53
7126 · Meals	0.00	8.33
7127 · Licenses and Fees	75.00	140.00
<b>Total 7100 · Administration/Office</b>	<b>8,375.45</b>	<b>26,922.54</b>
8000 · Governance		
8001 · Audit	0.00	11,330.00

See accountants' compilation report

**TULSA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.**

**STATEMENT OF ACTIVITIES**

**ONE MONTH AND FOUR MONTHS ENDED APRIL 30, 2015**

	<u>Apr 15</u>	<u>Jan - Apr 15</u>
8002 · Audit Assistance	0.00	500.00
8003 · Tax Preparation	0.00	1,800.00
8004 · Directors Liability Insurance	2,065.00	2,065.00
8007 · Finance/Bank/Credit Card Fees	277.25	1,474.18
8008 · Office Supplies	318.50	318.50
8009 · Staff Appreciation	17.87	51.39
<b>Total 8000 · Governance</b>	<u>2,678.62</u>	<u>17,539.07</u>
<b>9000 · Fundraising</b>		
<b>9010 · Trivia</b>		
9011 · Use Fees	0.00	500.00
9012 · Food and Beverages	0.00	504.72
9013 · Miscellaneous	0.00	841.56
9014 · Credit card fee	0.00	277.75
<b>Total 9010 · Trivia</b>	<u>0.00</u>	<u>2,124.03</u>
<b>9020 · Paws and Pictures</b>		
9023 · In Kind	425.00	425.00
<b>Total 9020 · Paws and Pictures</b>	<u>425.00</u>	<u>425.00</u>
9040 · Meals with Donors	0.00	104.81
9000 · Fundraising - Other	27.03	27.03
<b>Total 9000 · Fundraising</b>	<u>452.03</u>	<u>2,680.87</u>
<b>Total Expense</b>	<u>61,929.22</u>	<u>262,798.43</u>
<b>Net Ordinary Income</b>	<u>382,680.76</u>	<u>293,273.22</u>
<b>Net Income</b>	<u><u>382,680.76</u></u>	<u><u>293,273.22</u></u>

See accountants' compilation report

**Tulsa SPCA**  
**Budget vs Actual**

	33%			
	Jan - Apr 15	2015 Budget	% of Budget	Comments
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Unrestricted Revenue				
4105 · Individuals	\$ 28,963.36	\$ 240,000.00	12%	
4110 · Corporation	\$ 8,441.29			
4120 · Foundations	\$ 459.72			
4125 · Trusts	\$ 24,760.77	\$ 280,000.00	9%	
4130 · Estates	\$ 406,688.00	\$ 72,500.00	561%	
4135 · Board of Directors	\$ 390.00			
4140 · Shot Clinic	\$ 12,012.64	\$ 45,000.00	27%	
4145 · Dog Adoptions	\$ 8,632.00	\$ 27,500.00	31%	
4150 · Dog Intake	\$ 510.00			
4155 · Cat Adoptions	\$ 4,095.00	\$ 6,000.00	68%	
4160 · Cat Intake	\$ 146.00			
4165 · Rental Income	\$ 600.00			
Total 4100 · Unrestricted Revenue	\$ 495,698.78	\$ 671,000.00	74%	
4200 · Investment Revenue				
4205 · Interest	\$ 11.45			
4210 · Dividends	\$ 2,749.51			
4215 · Royalties	\$ 4.41			
4220 · Gain on Investment	\$ 19,937.20			
4225 · Other	\$ 5,840.46			
4200 · Investment Revenue - Other	\$ -	\$ 60,000.00	0%	
Total 4200 · Investment Revenue	\$ 28,543.03	\$ 60,000.00	48%	
4500 · Restricted Revenue				
4505 · Clinic	\$ 870.00	\$ 30,000.00	3%	
4510 · Pet Care	\$ 2,737.00	\$ 30,000.00	9%	
4515 · Adoptions	\$ 705.00			
4520 · Cruelty Investigations	\$ -	\$ 30,000.00	0%	
4530 · Sammy Fund	\$ 2,239.00	\$ 22,000.00	10%	
Total 4500 · Restricted Revenue	\$ 6,551.00	\$ 112,000.00	6%	
5000 · Fundraising Revenue				
5100 · Posh for Paws				
Tickets	\$ 175.00			
Total 5100 · Posh for Paws	\$ 175.00			
5200 · Trivia				
Sponsorships	\$ 5,000.00			
Tickets	\$ 1,460.00			
Miscellaneous	\$ 150.00			
Silent Auction	\$ 3,790.00			
Restaurant Pull	\$ 620.00			
Wine Pull	\$ 810.00			
Heads or Tails Beads	\$ 905.00			
Drink Tickets	\$ 836.00			

**Tulsa SPCA**  
**Budget vs Actual**

	<b>33%</b>			
	<b>Jan - Apr 15</b>	<b>2015 Budget</b>	<b>% of Budget</b>	<b>Comments</b>
Dessert Auction	\$ 1,025.00			
Total 5200 · Trivia	\$ 14,596.00			
5300 · Paws and Pictures				
	\$ 425.00			
Total 5300 · Paws and Pictures	\$ 425.00			
5400 · Route 66 Marathon	\$ 6,688.14			
5500 · Auxiliary	\$ 2,069.07	\$ 25,000.00	8%	
5600 · Miscellaneous				
Cookbooks	\$ 15.00			
Other	\$ 1,140.53			
Total 5600 · Miscellaneous	\$ 1,155.53			
5000 · Fundraising Revenue - Other	\$ -	\$ 35,000.00	0%	
Total 5000 · Fundraising Revenue	\$ 25,108.74	\$ 60,000.00	42%	
5700 · Sales				
5710 · Merchandise	\$ 170.10	\$ 630.00	27%	
Total 5700 · Sales	\$ 170.10	\$ 630.00	27%	
<b>Total Income</b>	<b>\$ 556,071.65</b>	<b>\$ 903,630.00</b>	<b>62%</b>	

**Tulsa SPCA**  
**Budget vs Actual**

	33%			
Expense	Jan - Apr 15	2015 Budget	% of Budget	Comments
6100 · Clinic				
6101 · Gross Wages	\$ 21,682.07	\$ 109,473.00	20%	
6102 · Payroll Taxes	\$ 1,572.43	\$ 8,375.00	19%	
6103 · Workers Compensation	\$ 4,776.22	\$ 4,379.00	109%	15 months
6104 · Unemployment - State	\$ 185.01	\$ 2,627.00	7%	
6105 · Insurance	\$ 2,529.80	\$ 5,087.00	50%	Employee change
6106 · Dog Food	\$ 1,013.83	\$ 2,500.00	41%	
6107 · Cat Food	\$ 502.78	\$ 1,200.00	42%	
6108 · Medical Supplies and Vaccines	\$ 10,953.97	\$ 21,000.00	52%	Higher number of adopted animals
6109 · Contract Vet Services	\$ 16,150.00	\$ 45,000.00	36%	
6110 · Clinic and Hospitals	\$ -	\$ -	0%	
6111 · Preventive Medical	\$ 1,597.32	\$ 18,000.00	9%	
6112 · Cat Litter	\$ 328.42	\$ 1,650.00	20%	
6113 · Microchips	\$ 2,152.14	\$ 1,100.00	196%	Purchased a full year; reallocate to adoptions
6114 · Cleaning Supplies	\$ 1,567.10	\$ 3,600.00	44%	Product change; Allocation issue with Pet Care
6115 · Maintenance Supplies	\$ 129.11	\$ 2,500.00	5%	
6116 · Software	\$ -	\$ 600.00	0%	
6117 · Training and Certifications	\$ -	\$ 2,500.00	0%	
6118 · Electricity	\$ 566.00	\$ 3,000.00	19%	
6119 · Miscellaneous	\$ 420.02	\$ 200.00	210%	Under budgeted
6120 · Sammy Fund	\$ 1,707.99	\$ 6,000.00	28%	
<b>Total 6100 · Clinic</b>	<b>\$ 67,834.21</b>	<b>\$ 238,791.00</b>	<b>28%</b>	
6200 · Pet Care				
6201 · Gross Wages	\$ 49,710.05	\$ 150,465.00	33%	
6202 · Payroll Taxes	\$ 3,682.62	\$ 11,511.00	32%	
6203 · Workers Compensation	\$ 6,277.09	\$ 6,019.00	104%	15 months
6204 · Unemployment - State	\$ 433.26	\$ 3,611.00	12%	
6205 · Insurance	\$ 2,748.61	\$ 5,401.00	51%	Employee change
6206 · Dog Food	\$ 3,289.94	\$ 11,000.00	30%	
6207 · Cat Food	\$ 954.36	\$ 1,700.00	56%	
6208 · Cat Litter	\$ 530.32	\$ 1,650.00	32%	
6209 · Washer/Dryer Rental	\$ 1,771.00	\$ 6,000.00	30%	
6210 · Staff Wellness	\$ -	\$ 1,000.00	0%	
6211 · Training	\$ -	\$ 1,000.00	0%	
6212 · Cleaning Supplies	\$ 3,722.39	\$ 650.00	573%	Product change; Allocation issue with Clinic
6213 · Miscellaneous Supplies	\$ 1,188.62	\$ 1,250.00	95%	
<b>Total 6200 · Pet Care</b>	<b>\$ 74,308.26</b>	<b>\$ 201,257.00</b>	<b>37%</b>	

**Tulsa SPCA**  
**Budget vs Actual**

	<b>33%</b>			
	<b>Jan - Apr 15</b>	<b>2015 Budget</b>	<b>% of Budget</b>	<b>Comments</b>
6300 · Adoptions				
6301 · Gross Wages	\$ 15,459.51	\$ 61,558.00	25%	
6302 · Payroll Taxes	\$ 1,161.60	\$ 4,709.00	25%	
6303 · Workers Compensation	\$ 2,694.16	\$ 2,462.00	109%	15 months
6304 · Unemployment - State	\$ 136.67	\$ 1,477.00	9%	
6305 · Insurance	\$ 642.06	\$ 1,559.00	41%	
6306 · Microchipping	\$ 681.38	\$ 2,900.00	23%	
6307 · MAC Fuel	\$ 172.09	\$ 1,400.00	12%	
6308 · MAC Maintenance	\$ -	\$ 3,000.00	0%	
6309 · Vehicle Maintenance	\$ 339.24	\$ 1,000.00	34%	
6310 · Vehicle Insurance	\$ -	\$ 3,050.00	0%	
6311 · Software	\$ -	\$ 300.00	0%	
6312 · Animal Supplies	\$ 172.27	\$ 500.00	34%	
Total 6300 · Adoptions	\$ 21,458.98	\$ 83,915.00	26%	
6400 · Cruelty Investigations				
6401 · Gross Wages	\$ 10,096.97	\$ 39,100.00	26%	
6402 · Payroll Taxes	\$ 769.81	\$ 2,991.00	26%	
6403 · Workers Compensation	\$ 1,630.79	\$ 1,564.00	104%	15 months
6404 · Unemployment - State	\$ 90.57	\$ 938.00	10%	
6405 · Insurance	\$ 29.88	\$ 289.00	10%	
6406 · Auto Insurance	\$ -	\$ 1,475.00	0%	
6407 · Auto Fuel	\$ 651.88	\$ 3,500.00	19%	
6408 · Auto Maintenance	\$ 82.00	\$ 700.00	12%	
6409 · Animal Supplies	\$ -	\$ 4,000.00	0%	
Total 6400 · Cruelty Investigations	\$ 13,351.90	\$ 54,557.00	24%	
6500 · Volunteer Management				
6501 · Gross Wages	\$ 11,135.89	\$ 56,830.00	20%	
6502 · Payroll Taxes	\$ 841.20	\$ 4,501.00	19%	
6503 · Workers Compensation	\$ 458.49	\$ 477.00	96%	15 months
6504 · Unemployment - State	\$ 98.97	\$ 1,412.00	7%	
6505 · Insurance	\$ 188.66	\$ 1,664.00	11%	
6506 · Postage	\$ -	\$ 100.00	0%	
6507 · Refreshments	\$ -	\$ 250.00	0%	
6508 · T-shirts	\$ -	\$ 400.00	0%	
6509 · Software	\$ -	\$ 720.00	0%	
6510 · Miscellaneous	\$ 542.14	\$ 500.00	108%	Under budgeted
6511 · Volunteer Appreciation				
Use Fees	\$ 200.00	\$ 300.00	67%	
Food	\$ 941.43	\$ 1,300.00	72%	
Supplies	\$ 1,092.29	\$ 425.00	257%	
Total 6511 · Volunteer Appreciation	\$ 2,233.72	\$ 2,025.00	110%	
Total 6500 · Volunteer Management	\$ 15,499.07	\$ 68,879.00	23%	

**Tulsa SPCA**  
**Budget vs Actual**

	33%			
	Jan - Apr 15	2015 Budget	% of Budget	Comments
7000 · Maintenance				
7001 · Gross Wages	\$ 9,045.10	\$ 38,050.00	24%	
7002 · Payroll Taxes	\$ 522.79	\$ 2,911.00	18%	
7003 · Workers Compensation	\$ 1,532.51	\$ 1,522.00	101%	15 months
7004 · Unemployment - State	\$ 61.51	\$ 913.00	7%	
7005 · Insurance	\$ 1,478.08	\$ 3,476.00	43%	
7006 · Utilities				
Gas - ONG	\$ 2,161.00	\$ 5,800.00	37%	
Electric - PSO	\$ 1,612.55	\$ 6,200.00	26%	
Water - City of Tulsa	\$ 2,647.97	\$ 9,000.00	29%	
Trash Removal	\$ 552.35	\$ 1,700.00	32%	
Total 7006 · Utilities	\$ 6,973.87	\$ 22,700.00	31%	
7011 · Pest Control	\$ 195.00	\$ 1,500.00	13%	
7012 · Security	\$ 166.90	\$ 750.00	22%	
7013 · Fuel	\$ 83.01	\$ 2,400.00	3%	
7014 · General Maintenance	\$ 1,357.63	\$ 12,000.00	11%	
7015 · Vehicle Maintenance	\$ 33.00	\$ 1,000.00	3%	
7016 · Vehicle Insurance	\$ -	\$ 1,400.00	0%	
7017 · Building Repair	\$ -	\$ 10,000.00	0%	
7018 · Equipment Repair	\$ 599.23	\$ 5,000.00	12%	
7019 · Telephone	\$ 1,129.90	\$ 3,400.00	33%	
7020 · Landscaping	\$ 25.00	\$ 250.00	10%	
7021 · Miscellaneous	\$ -	\$ 1,500.00	0%	
7022 · Property Tax	\$ -	\$ 900.00	0%	
7023 · Property Insurance	\$ -	\$ 9,000.00	0%	
7024 · Depreciation	\$ -	\$ 12,000.00	0%	
Total 7000 · Maintenance	\$ 23,203.53	\$ 130,672.00	18%	



**Tulsa SPCA**  
**Budget vs Actual**

	<b>33%</b>			
	<b>Jan - Apr 15</b>	<b>2015 Budget</b>	<b>% of Budget</b>	<b>Comments</b>
7100 · Administration/Office				
7101 · Gross Wages	\$ 6,230.35	\$ 22,950.00	27%	
7102 · Payroll Taxes	\$ 470.17	\$ 1,756.00	27%	
7103 · Workers Compensation	\$ 302.74	\$ 186.00	163%	15 months
7104 · Unemployment - State	\$ 55.33	\$ 551.00	10%	
7105 · Insurance	\$ 124.44	\$ 371.00	34%	
7106 · Payroll Services	\$ 853.26	\$ 2,500.00	34%	
7107 · Accounting Services	\$ 1,725.00	\$ 4,800.00	36%	
7108 · Training	\$ -	\$ 3,000.00	0%	
7109 · Travel	\$ 584.38	\$ 3,000.00	19%	
7110 · Professional Fees	\$ -	\$ 1,000.00	0%	
7111 · Marketing	\$ 4,509.10	\$ 6,600.00	68%	Bark in the Park sponsorship
7112 · Graphic Designer	\$ -	\$ 1,000.00	0%	
7113 · Printing	\$ 336.00	\$ 10,000.00	3%	
7114 · Postage	\$ 392.00	\$ 5,000.00	8%	
7115 · Mileage Reimbursement	\$ 73.92	\$ 2,000.00	4%	
7116 · Post Office Box	\$ -	\$ 80.00	0%	
7117 · Bulk Mail Permit	\$ -	\$ 200.00	0%	
7118 · Office Supplies	\$ 517.65	\$ 5,000.00	10%	
7119 · Copier	\$ 785.60	\$ 2,500.00	31%	
7120 · Background Checks	\$ 91.70	\$ 350.00	26%	
7121 · Drug Screening	\$ 43.00	\$ 650.00	7%	
7122 · Computer Support	\$ 2,345.34	\$ 3,000.00	78%	Under budgeted
7123 · Miscellaneous	\$ 497.70	\$ 2,000.00	25%	
7124 · Planned Giving	\$ 3,500.00	\$ 4,500.00	78%	Planned payment; full year?
7125 · Investment Fees	\$ 3,336.53	\$ -		Did not budget
7126 · Meals	\$ 8.33	\$ -		Did not budget
7127 · Licenses and Fees	\$ 140.00	\$ -		Did not budget
<b>Total 7100 · Administration/Office</b>	<b>\$ 26,922.54</b>	<b>\$ 82,994.00</b>	<b>32%</b>	
8000 · Governance				
8001 · Audit	\$ 11,330.00	\$ 10,000.00	113%	
8002 · Audit Assistance	\$ 500.00	\$ 1,500.00	33%	
8003 · Tax Preparation	\$ 1,800.00	\$ 1,500.00	120%	
8004 · Directors Liability Insurance	\$ 2,065.00	\$ 2,065.00	100%	
8005 · Printing	\$ -	\$ 3,500.00	0%	
8006 · Postage	\$ -	\$ 1,500.00	0%	
8007 · Finance/Bank/Credit Card Fees	\$ 1,474.18	\$ 3,000.00	49%	
8008 · Office Supplies	\$ 318.50	\$ 500.00	64%	
8009 · Staff Appreciation	\$ 51.39	\$ 1,500.00	3%	
<b>Total 8000 · Governance</b>	<b>\$ 17,539.07</b>	<b>\$ 25,065.00</b>	<b>70%</b>	

**Tulsa SPCA**  
**Budget vs Actual**

	<b>33%</b>			
	<b>Jan - Apr 15</b>	<b>2015 Budget</b>	<b>% of Budget</b>	<b>Comments</b>
9000 · Fundraising				
9001 · Posh for Paws	\$ -			
9010 · Trivia				
Use Fees	\$ 500.00			
Food and Beverages	\$ 504.72			
Miscellaneous	\$ 841.56			
Credit Card Fee	\$ 277.75			
Total 9010 · Trivia	<u>\$ 2,124.03</u>			
9020 · Paws and Pictures				
	<u>\$ 425.00</u>			
Total 9020 · Paws and Pictures	<u>\$ 425.00</u>			
9040 · Meals with Donors	\$ 104.81			
9000 · Fundraising - Other	<u>\$ 27.03</u>	<u>\$ 17,500.00</u>	<u>0%</u>	
Total 9000 · Fundraising	<u>\$ 2,680.87</u>	<u>\$ 17,500.00</u>	<u>15%</u>	
<b>Total Expense</b>	<u>\$ 262,798.43</u>	<u>\$ 903,630.00</u>	<u>29%</u>	







## **Tulsa SPCA**

### **Business Credit Card Policy**

#### **Purpose**

Business credit card will be used for business, travel, and/or minimal maintenance expenses.

#### **Card Specifics**

Five credit cards will be issued:

- President – credit limit \$500.00
- Treasurer – credit limit \$500.00
- Executive Director – credit limit \$3,000.00
- Cruelty Investigator – credit limit \$1,000.00
- Admin Card – credit limit \$4,000.00

Admin card is used by designated staff members for ordering office supplies, fuel purchases for the MAC, lawn mowing fuel, in addition to other office expenses. The card is stored in a secured location and a log is used to monitor usage. Card is signed out when used and returned along with receipt(s) for all purchases made with the card.

Cash withdrawals will not be allowed and will be blocked from all cards issued.

#### **Responsibility**

All cardholders are responsible for safeguarding their respective cards.

In the event a business credit card is suspected to be lost or stolen, the cardholder will contact the credit card issuer to report it lost or stolen, and then report the incident immediately to the Board Treasurer and/or Executive Director.

#### **Procedure**

Receipts for itemized charges should be submitted to the administrative assistant with description for all charges noted on the receipts or with an expense report. The executive administrative assistant will match all documentation with the credit card statement, determine coding, and present to the Executive Director for approval prior to payment.

The credit card balance will be paid in full each month.

At the time of employment termination or board officer term expiration, the issued card will be returned to the Executive Director and/or Treasurer.

## Coding Guidelines

### **Donations:**

1. What is donors' intent? This determines if the donation is restricted or unrestricted. Donations must be recorded to the appropriate restricted or unrestricted account – as the money must be spent according to the intent.
  - a. 4100 series – Unrestricted Revenue
  - b. 4200 series – Investment Revenue
  - c. 4500 series – Restricted Revenue
2. Fundraising money will be coded to the fundraising revenue accounts, unless the donor restricts their donation to programs.
  - a. 5000 series – Fundraising Revenue
3. Was merchandise sold (does not apply to Clinic)? Record to 5700 series – Sales Revenue

### **Disbursements:**

1. What program will use the purchased products/services? Find the program, then find appropriate account.
  - a. 6100 series – Clinic Expenses
  - b. 6200 series – Pet Care Expenses
  - c. 6300 series – Adoption Expenses
  - d. 6400 series – Cruelty Investigation Expenses
  - e. 6500 series – Volunteer Program Expenses
  - f. 7000 series – Maintenance Expenses
  - g. 7100 series – Administrative Expenses
  - h. 8000 series – Governance Expenses
  - i. 9000 series – Fundraising Expenses
2. Furniture, fixtures, computer equipment, building improvements, property improvements, etc. will be recorded as an expense if it is under \$2,000. If the item is \$2,000 or over, then it will be recorded as an Asset on the Balance Sheet and depreciated over its useful life.
3. Expenses to be split between programs:
  - a. Payroll, payroll taxes, etc.
  - b. Dog and cat food, cat litter
  - c. CompSource
  - d. Insure OK subsidy

### **In-Kind Donations:**

1. Reference In-Kind Donation Policy.

## Tulsa SPCA

### In-Kind Contribution Policy & Procedures

#### Policy

An in-kind contribution is a voluntary contribution of goods or services that qualifies as a charitable deduction for the person(s) making the contribution. To qualify as an in-kind contribution, the contribution must be given to the Tulsa SPCA without charge or consideration. The Tulsa SPCA may accept contributions of goods or services that can be used to advance the mission and vision of the organization or may be converted into cash.

Acceptance of in-kind contributions will be at the discretion of the Executive Director and Board President.

In-kind contributions valued at over \$500 will be recorded on the Tulsa SPCA financial statements.

It is the sole responsibility of the donor to determine the value of a contributed item; the Tulsa SPCA will not assign a value to the donated item(s).

The Tulsa SPCA will not accept vehicles, outdated or broken equipment, etc.

#### Responsibility

The Executive Director will delegate overseeing the receipt of in-kind contribution. The Executive Director is responsible for notifying the Treasurer of contributions valued over \$500.

#### Accounting

If the value of the contribution is over \$500, the Executive Director will determine if coding as an asset (which will be depreciated) or an expense is appropriate. An in-kind revenue account will be used to record the contribution.

Asset/Expense	Debit
In-Kind Revenue	Credit

#### Procedures

When accepting an in-kind contribution, the donor needs to complete a Tulsa SPCA In-Kind Contribution form. The form will include:

- Name and address of the donor,
- A description of the item,
- The date of the contribution, and
- The estimated value of the item.

Give completed forms to the Executive Director.



An acknowledgement will be sent to the donor; the acknowledgement will contain a description of the contribution and will not include a statement as to the value of the contribution. The acknowledgement will be kept on file in compliance with record retention requirements.

If valued at over \$500, the Executive Director will provide the information and coding to the Treasurer for recording into QuickBooks. All other contributions will be entered QuickBooks as informational.

For contributions with values exceeding \$5,000, the donor must complete all parts of IRS form 8282 and submit the form to the Executive Director for signature. If the item is personal property of the donor and is valued at more than \$5,000, the donor must obtain a certified appraisal.

## Tulsa SPCA

### Petty Cash Policy and Procedure

#### **Policy**

The Tulsa SPCA will keep a petty cash funds not to exceed \$200. Petty cash will be used primarily to pay for miscellaneous small day-to-day expenses. Petty cash will be kept in a locked cabinet and keys to the cabinet shall be kept with the Executive Director's Administrative Assistant.

#### **Responsibility**

Both the Executive Director and the Administrative Assistant will be responsible for safeguarding the petty cash fund and either one can disburse petty cash.

#### **Accounting**

The Petty Cash balance of \$200 will remain on the Balance Sheet until the Finance Committee approves an increase or decrease.

#### **Procedure**

Receipts must be kept for all petty cash expenditures (if possible) and logged in the petty cash book.

The Executive Director's Administrative Assistant will determine the appropriate General Ledger coding for each petty cash expense.

The petty cash fund will be reimbursed from the Operating account upon submission of receipts and a copy of the petty cash book.

## Tulsa SPCA

### Receipt of Funds/Donation Policy

#### **Policy**

All funds, whether cash or check, which the organization receives will be deposited intact into the bank account, with no monies removed to make payments or for other purposes. All cash receipts should be deposited into the bank as soon as possible. Checks should be deposited daily. Donor restrictions will be complied with until the funds are exhausted.

#### **Responsibility**

The Executive Director and/or Treasurer have the responsibility to ensure donations are recorded according to the donors' intent.

#### **Accounting**

Refer to the Tulsa SPCA Coding Guidelines.

#### **Procedure**

##### For donations received via a check:

- The Administrative Assistant will open the mail and keep donation checks with any enclosed paperwork.
- The Administrative Assistant will determine the appropriate revenue account in compliance with the donor's intent.
- The Executive Director will review the checks and revenue account and the Administrative Assistant will record donations in QuickBooks.
- The Administrative Assistant will log on to the bank's scanning functionality and scan checks which makes the deposit.
- The Administrative Assistant will run and print report detailing deposited checks and verify the report totals the deposit in QuickBooks.
- The Administrative Assistant will create donation letters and make two copies of each original.
- The Administrative Assistant will scan report, checks and donation letters and place in an on-line folder by Month, sub-folder with date.
- The Administrative Assistant will file the hardcopy check, one donation letter and printed report in a file by month.
- The Administrative Assistant will file one copy of each donation letter by donor.
- The Executive Director will review and sign the donations letters.
- The Administrative Assistant will mail donation letters.
- Hardcopy files will be kept until the external audit is performed
- Scanned folders will be saved on a drive/thumb drive and kept in compliance with the Record Retention Policy.

##### For donations received via PayPal or EFT or Square

- The Administrative Assistant will request the applicable provider send transfer funds to the Operating account (if required).

- The Administrative Assistant will determine the appropriate revenue account in compliance with the donor's intent.
- The Executive Director will review the donations and revenue account and the Administrative Assistant will record donations in QuickBooks at full donation value with an associated charge to expense for the fee.
- The Administrative Assistant will create donation letters and make two copies of each original.
- The Administrative Assistant will scan report, information from applicable provider and donation letters and place in an on-line folder by Month, sub-folder with date.
- The Administrative Assistant will file the information from the applicable provider and one donation letter in a file by month.
- The Administrative Assistant will file one copy of each donation letter by donor.
- The Executive Director will review and sign the donations letters.
- The Administrative Assistant will mail donation letters.
- Hardcopy files will be kept until the external audit is performed
- Scanned folders will be saved on a drive/thumb drive and kept in compliance with the Record Retention Policy.

#### For cash received

Cash received either in the Clinic, Office or at fundraising events:

- The person accepting cash as a payment for services is responsible for preparing the cash receipt paperwork (keep copy and give client the original) using a pre-numbered receipt book with duplicate copies.
- Clip cash to receipt and take to the Administrative Assistant at the end of clinic hours.
- If possible, identify cash to an individual and the purpose of the payment.
- The Administrative Assistant will record cash in QuickBooks – at an individual level and to the appropriate revenue account.
- The Executive Director takes cash to the bank to deposit.
- The Administrative Assistant will create donation letters and make two copies of each original.
- The Administrative Assistant will scan report, information from applicable provider and donation letters and place in an on-line folder by Month, sub-folder with date.
- The Administrative Assistant will file the information from the applicable provider and one donation letter in a file by month.
- The Administrative Assistant will file one copy of each donation letter by donor.
- The Executive Director will review and sign the donations letters.
- The Administrative Assistant will mail donation letters.
- Hardcopy files will be kept until the external audit is performed
- Scanned folders will be saved on a drive/thumb drive and kept in compliance with the Record Retention Policy.

## Tulsa SPCA

### Data and Document Retention and Destruction Policy

#### **Purpose**

The purpose of this policy is to ensure that necessary records and documents of the Tulsa SPCA (TSPCA) are adequately protected and maintained, and to ensure that records that are no longer needed are discarded at the proper time. This policy is also for the purpose of aiding employees and board members of the TSPCA in understanding their obligations in retaining documents.

The records of the TSPCA are important assets. This includes essentially all records produced by employees, whether paper or electronic. Records include: a memorandum, e-mail, contract, animal and adoption information, case study, calendar, personnel information and performance evaluations, and expense record.

#### **Applicability**

This policy applies to all physical records generated in the course of business, including original documents and reproductions. It also applies to all electronic documents, including e-mail, text files, sound and video files and PDF documents.

#### **Policy**

Records are to be retained at least for the minimum time periods set forth below. The Executive Director shall be in charge of administration of this policy. The Executive Director is authorized to make modifications to the Records Retention Schedule to ensure that it is in compliance with local, state and federal laws, subject to subsequent review and approval by the Board of Directors. This policy also applies to the Treasurer and all financial records, electronic and/or physical.

#### **Litigation**

In the event the TSPCA is served with a subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Tulsa SPCA, or the potential for litigation, such employee shall inform the Executive Director, who shall inform the Board. The Executive Director shall suspend disposal of documents until such time as the Executive Director, with the advice of counsel and the Board of Directors, determines otherwise. The Executive Director shall take all necessary steps to inform all staff promptly of any suspension.

#### **Records Retention Schedule**

Records are to be retained for at least the periods specified below and can be destroyed/shred after the minimum time requirement is met.

Type of Document	Minimum Best Practice Requirement to Keep Records
<b>Accounting Records</b>	
General Ledger	Permanent
Cash Disbursement	7 (seven) years
Bank Statements and Checks	7 (seven) years
Employee Travel and Expense Reports	7 (seven) years
Petty Cash Records	7 (seven) years
Financial Statements	Permanent
<b>Animal Records</b>	
Shelter records	2 (two) years after animal has left SPCA care
Public records	3 (three) years after last time animal was seen
<b>Adoption Applications</b>	
Not resulting in an adoption	2 (two) years after decline
Resulting in an adoption	2 (two) years after adoption
<b>Contracts</b>	
Leases	5 (five) years after end of lease
Grant Documents	7 (seven) years after end of grant
Grant Agreements	7 (seven) years after end of agreement
Restricted Funds Documentation	7 (seven) years after use of funds
<b>Corporate Organization</b>	
Articles and Certificate of Incorporation	Permanent
By-Laws	Permanent
Board Minutes	Permanent
Audits and Annual Reports	Permanent
<b>Donor Information</b>	
	7 (seven) years
<b>Fixed Assets</b>	
Equipment in Use	Keep on file
Equipment Traded in on Similar Asset	Keep on file
Land and Buildings	Permanent
<b>General Correspondence</b>	
	5 (five) years
<b>Legal Files</b>	
	10 (ten) years
<b>Personnel Records</b>	
Individual Employee Records (ex-employee)	7 (seven) years after last day of employment
Payroll Records	7 (seven) years after last day of employment
Employment Applications	3 (three) years after taking personnel action
Employee Performance Reviews and any Complaints brought against the Tulsa SPCA	7 (seven) years after last day of employment
<b>Tax Returns</b>	
Federal Form 990 and Working Papers	Permanent
Oklahoma Information Returns	Permanent
Payroll Tax Returns	7 (seven) years
Withholding Tax Statements (W-2)	Permanent
<b>All Other Records Not Specified Above</b>	7 (seven) years



PRIORITY TAKEAWAYS FROM THE INTERNAL AND EXTERNAL ASSESSMENTS:

1. Clarify and communicate mission, vision and values (7 participants selected as top priority)
2. Concerns with fundraising – funds for sustainability (4 participants)
3. Communicating – Decision-making BOD/staff/volunteer (2 participants)
4. A day in the life of staff/volunteer appreciation (2 participants)
5. Partnerships – shelters, transports, rescues, DVIS, etc. (2 participants)

PROBLEM STATEMENT:

Due to inadequate resources and education, voiceless dogs and cats are being abandoned, abused, neglected, and euthanized in our community. These animals need medical care and loving homes in order to thrive.

MISSION STATEMENT:

Improve the lives of dogs and cats and engage the community to foster mutual well-being.

CORE VALUES:

**Animals:** We value animals and believe that they deserve love, safety, and humane care. We provide safe, transitional shelter and medical care to animals.

**Human/Animal Bond:** We believe a correlation exists between humane treatment of animals and kind treatment of humans. Animals give unconditional love and acceptance, resulting in improved psychological and physical well-being for both. We make every attempt to facilitate this special bond through placements, community events and programs.

**Community Education:** We believe educating the community on animal issues and proper care is key to improving animal welfare. We take advantage of every opportunity to provide resources, training, and information to the community.

**Advocacy:** We believe animals deserve a strong voice in their defense. Reports of animal issues are investigated and solutions and resources are provided as necessary.

**Collaboration:** We support a culture of mutual respect as we strive towards common goals.

**Optimizing Impact:** In order to serve the greatest number of animals possible, we will adhere to our intake policy. Furthermore, we do not euthanize adoptable animals due to time or space limitations.

**Stewardship:** The community plays a vital role in organizational sustainability through financial support, rescue and adoption efforts. We manage and allocate resources to remain steadfast to our mission, achieve the greatest good, and ensure our future.



**PROPOSED VISION STATEMENT:**

By 2025, through community engagement, the rate at which dogs and cats in the Tulsa area are abandoned, neglected, abused or unnecessarily euthanized is reduced.

**CRITICAL ISSUES:**

1. Our policies are not based on current research and are inefficient when compared to similar programs
2. Currently, funding is completely private donations which is unreliable and unsustainable
3. Lack of comprehensive education/outreach program + The community doesn't understand animal issues and the impact animals have on humans
4. People are relinquishing their animals because they don't have access to low-cost resources to care for them + Lack of ability to provide resources and post-care (clinic services) for the demographic that it was intended to service

<b><u>PROPOSED GOALS</u></b>	<b><u>PROPOSED OBJECTIVES</u></b>
<p>1. We operate in the most efficient and effective manner grounded in evidence-based policies and procedures.</p>	<p>1a. We will consistently assess our policies to ensure efficiency            1b. We will identify areas of inefficiency            1c. We will understand our policies and procedures and make them accessible to all stakeholders            1d. We will identify and acquire evidence-based data            1e. We will track statistics related to our programs and other Tulsa agencies            1f. We will identify and acquire appropriate research relevant to inefficiencies and operations            1g. We will evaluate effectiveness and use the results to make program improvements</p>
<p>2. Our funding sources are reliable and sustainable.</p>	<p>2a. We will evaluate our current sources of funding            2b. We will diversify our funding by identifying options not currently targeted            2c. We will identify new sources of funding to ensure an appropriate mix</p>



	<p>2d. We will remain knowledgeable about our funding circumstances</p> <p>2e. We will evaluate effectiveness and use the results to make program improvements</p>
<p>3. People in our community understand the human-animal connection and act to maximize its benefits.</p>	<p>3a. We will provide necessary training and information so staff are up to speed and can work seamlessly</p> <p>3b. We will use research to create an educational curriculum based on community needs</p> <p>3c. We will develop expertise on the human-animal connection</p> <p>3d. We will identify opportunities to share our expertise with the community</p> <p>3e. We will evaluate effectiveness and use the results to make program improvements</p>
<p>4. In our community, fewer people relinquish cats and dogs due to lack of access to resources.</p>	<p>4a. We will identify the most common causes of relinquishment.</p> <p>4b. We will develop programs to address those causes.</p> <p>4c. We will track statistics related to our programs and other Tulsa agencies.</p> <p>4d. We will evaluate effectiveness and use the results to make program improvements.</p> <p>4e. We will improve accessibility of resources for the public.</p> <p>4f. We will assess the needs of the community on a consistent basis and adjust the resources we provide accordingly.</p>