

**ANIMAL CARE AND CONTROL  
OF NEW YORK CITY, INC.**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)**

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**YEAR ENDED JUNE 30, 2013  
(With Comparative Totals for 2012)**

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Independent Auditors' Report

Board of Directors  
Animal Care and Control of New York City, Inc.  
New York, New York

We have audited the accompanying financial statements of Animal Care and Control of New York City, Inc., which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

**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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Animal Care and Control of New York City, Inc. as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the fiscal year ended 2012 financial statements of Animal Care and Control of New York City, Inc. and our report dated December 11, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Respectfully submitted,

Rosenberg and Manente  
Certified Public Accountants, PLLC  
January 2, 2014

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**AT JUNE 30, 2013**  
**(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)**

	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2012</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,254,585	\$ 961,376
Accounts Receivable - The City of New York	236,327	-
Unconditional Promises to Give	80,390	5,240
Prepaid Expenses	382,611	244,759
Deposits on Leased and Other Property	79,216	79,076
Property and Equipment	102,327	130,796
Other Accounts Receivables	36,669	38,878
<b>TOTAL ASSETS</b>	<b>\$ 2,172,125</b>	<b>\$ 1,460,126</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 257,604	\$ 248,630
Accrued Expenses	238,393	210,349
Line of Credit-Chase	300,000	-
Accounts Payable - The City of New York	38,552	36,530
Salaries and Payroll Taxes Payable	176,742	122,072
Vacation and Sick Time Accrual	102,230	127,776
Deferred Rent Payable	1,304	8,243
Customer Deposits Payable	26,084	13,849
Other Liabilities	44,742	37,422
<b>TOTAL LIABILITIES</b>	<b>1,185,651</b>	<b>804,871</b>
<b>NET ASSETS</b>		
Unrestricted	667,265	585,958
Temporarily Restricted	319,209	69,297
<b>TOTAL NET ASSETS</b>	<b>986,474</b>	<b>655,255</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,172,125</b>	<b>\$ 1,460,126</b>

See Accompanying Notes to Financial Statements

ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013  
(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)

	UNRESTRICTED	TEMPORARILY RESTRICTED FUNDS	TOTAL JUNE 30, 2013	TOTAL JUNE 30, 2012
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>				
<b>Support from Operations:</b>				
Revenue - The City of New York	\$ 10,613,746	\$ -	\$ 10,613,746	\$ 8,476,194
Shelter Revenue	1,075,262		1,075,262	1,020,895
Contributions	306,479	512,408	818,887	606,975
In-Kind Contributions	533,715		533,715	527,336
Benefit Plan Contributions	466,841		466,841	504,302
Investment Income	525		525	726
Other Miscellaneous Income	194,307		194,307	209,806
<b>Total Revenues, Gains and Other Support Before the Release of Restricted Net Assets</b>	<b>13,190,875</b>	<b>512,408</b>	<b>13,703,283</b>	<b>11,346,234</b>
<b>Net Assets Released From Restrictions:</b>				
Satisfaction of Time and Program Restrictions	262,496	(262,496)	-	-
<b>TOTAL REVENUES, GAINS, AND OTHER SUPPORT</b>	<b>\$ 13,453,371</b>	<b>\$ 249,912</b>	<b>\$ 13,703,283</b>	<b>\$ 11,346,234</b>
<b>EXPENSES</b>				
<b>Program:</b>				
Health and Welfare of Animals	\$ 11,580,118		\$ 11,580,118	\$ 10,068,179
<b>Total Program Expenses</b>	<b>11,580,118</b>	<b>-</b>	<b>11,580,118</b>	<b>10,068,179</b>
<b>Supporting Services:</b>				
Administration	1,465,824		1,465,824	1,264,569
Fundraising	258,622		258,622	249,444
<b>Total Supporting Services</b>	<b>1,724,446</b>	<b>-</b>	<b>1,724,446</b>	<b>1,514,013</b>
<b>Other Revenue and (Expenses)</b>				
Claims Expense, Net	(67,500)	-	(67,500)	-
<b>Total Other Revenue and (Expenses)</b>	<b>(67,500)</b>	<b>-</b>	<b>(67,500)</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 13,372,064</b>	<b>\$ -</b>	<b>\$ 13,372,064</b>	<b>\$ 11,582,192</b>
<b>CHANGE IN NET ASSETS</b>	<b>81,307</b>	<b>249,912</b>	<b>331,219</b>	<b>(235,958)</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>585,958</b>	<b>69,297</b>	<b>655,255</b>	<b>891,213</b>
<b>TOTAL NET ASSETS</b>	<b>\$ 667,265</b>	<b>\$ 319,209</b>	<b>\$ 986,474</b>	<b>\$ 655,255</b>

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013  
(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)**

	<u>JUNE 30, 2013</u>	<u>JUNE 30, 2012</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in Total Net Assets	\$ 331,219	\$ (235,958)
<b>Adjustments to Reconcile Changes in Total Net Assets to Net Cash Provided by Operating Activities</b>		
Depreciation and Amortization	28,469	44,318
<b>Decrease (Increase) in:</b>		
Unconditional Promises to Give	(311,477)	318,662
Prepaid Expenses	(137,852)	(111,862)
Deposits on Leased and Other Property	(140)	(138)
Other Assets	2,209	7,404
<b>Increase (Decrease) in:</b>		
Accounts Payable	8,974	(326,268)
Accrued Expenses	28,044	150,241
Accounts Payable - The City of New York	2,022	2,452
Salaries and Payroll Taxes Payable	54,670	(162,478)
Vacation and Sick Time Accrual	(25,546)	(11,358)
Deferred Rent Payable	(6,939)	(1,646)
Customer Deposits Payable	12,236	92
Line of Credit-Chase	300,000	-
Other Liabilities	7,321	18,797
<b>NET CASH (USED FROM) PROVIDED BY OPERATING ACTIVITIES</b>	<u>293,209</u>	<u>(307,742)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	293,209	(307,742)
<b>CASH AND CASH EQUIVALENTS BEGINNING OF YEAR</b>	<u>961,376</u>	<u>1,269,118</u>
<b>CASH AND CASH EQUIVALENTS END OF YEAR</b>	<u>\$ 1,254,585</u>	<u>\$ 961,376</u>
<b>SUPPLEMENTAL DISCLOSURE:</b>		
Interest Paid	\$ 14,458	\$ 8,762
Taxes Paid	\$ -	\$ -

ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

(With Comparative Totals for 2012)

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Business Operations

Animal Care and Control of New York City, Inc. ("the Organization"), a corporation organized "not for profit", is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

The Organization was created for the charitable purposes of providing animal care and control services in the City of New York. The Organization began operations on January 1, 1995 as the sole organization responsible by law for the care of New York City's entire homeless and unwanted animal population. The Organization is committed to providing the most humane care possible for the hundreds of animals that are brought to the shelters each day. The mission of the Organization is to promote and protect the health, safety and welfare of pets and people in New York City.

B. Promises to Give

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 restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Organization uses the direct write-off method when unconditional promises receivable are deemed uncollectible. The direct write-off is based upon management's analysis of specific promises made.

C. Contributed Services

During the year ended June 30, 2013, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization at the shelter facilities and at fundraising events, but these services do not meet the criteria for recognition as contributed services. The Organization receives more than 2,500 volunteer hours per month.

D. 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, results could differ from those estimates.

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**(With Comparative Totals for 2012)**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Property and Equipment**

It is the Organization's policy to capitalize property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclasses temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated utilizing both the straight-line and accelerated method over the estimated useful life of the assets.

Certain property and equipment used by the Organization is owned by New York City under a funding Agreement. The Organization is responsible for acquiring items needed in order to run the facility; however, title will not pass to the Organization upon termination of the Funding Agreement. Therefore, most capital items are expensed within the year that the City funds the purchase.

**F. Financial Statement Presentation**

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**G. Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization is subject to routine audits by various federal, state and local taxing authorities; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for years prior to 2010.

The Organization accounts for uncertain tax position in accordance with Financial Accounting Standards Board (FASB) ASC 740. FASB ASC 740 prescribes a recognition threshold and measurement process for financial statement recognition of uncertain tax positions taken or expected to be taken in a tax return. The interpretation also provides guidance on recognition, derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. The Organization adopted the provisions of FASB ASC 740 on January 1, 2009. There was no impact on the total net assets as a result of the adoption of FASB ASC 740.



ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2013

(With Comparative Totals for 2012)

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**H. Contributions**

Under Accounting Standards Board (FASB) ASC 958 (formerly Statement of Financial Accounting Standards No. 116, Accounting for Contributions Received and Contributions Made), contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

**I. Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**J. Rent Expense**

The Organization records rent expense associated with its office lease on a straight-line basis over the life of the lease. The difference between the straight-line amount and the amount actually paid during the year is recorded as a liability and an expense in the accompanying financial statements.

**K. Advertising Costs**

Advertising costs are charged to operations when the advertising first takes place. Advertising expense for the years ended June 30, 2013 and 2012 was \$260,000 and \$21,053, respectively. Advertising expenses for the years ended June 30, 2013 and 2012, includes approximately \$114,618 and \$0 in advertising costs, respectively, that were donated to the organization and are reflected in In-Kind Contributions.

**L. Medical Supplies, Medications and Products**

Medical supplies, medications and products are purchased on an as needed basis and are expensed upon purchase. The dollar value of the supplies on hand at any given time is not material. It is the Organization's decision not to maintain inventory on its balance sheet.

**M. Bad Debt Expense**

Effective fiscal year ending 2011, the organization has elected to record shelter revenue on a cash basis. This is based upon historical analysis reflecting a high percentage of the accounts receivable earned from the shelters being deemed uncollectable.

NOTE 2 - RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are available for the following programs:

	<u>JUNE 30, 2013</u>	<u>JUNE 30, 2012</u>
Animal Care Fund	\$ 317,741	\$ 68,385
Public Education Fund	1,468	912
	<u>\$ 319,209</u>	<u>\$ 69,297</u>

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**(With Comparative Totals for 2012)**

**NOTE 3 - PROMISES TO GIVE**

Unconditional promises to give are expected to be realized in one year or less and are classified as temporarily restricted net assets in the statement of activities. Uncollectible promises are expected to be insignificant.

**NOTE 4 - PROPERTY AND EQUIPMENT**

	<u>JUNE 30, 2013</u>	<u>JUNE 30, 2012</u>
Leasehold Improvements	\$ 101,694	\$ 101,694
Furniture and Fixtures	12,034	12,034
Machinery and Equipment	469,991	469,991
Vehicles	47,403	47,403
	<u>631,122</u>	<u>631,122</u>
Accumulated Depreciation and Amortization	528,795	500,326
	<u>\$ 102,327</u>	<u>\$ 130,796</u>

Depreciation expense for the years ended June 30, 2013 and June 30, 2012 was \$28,469 and \$44,318, respectively.

The cost of certain equipment and facilities, which are used by the Organization in connection with its Shelter Operations, is not reflected in the statement of financial position because the assets' titles remain with the City of New York. The Organization has not included an estimate of contribution revenue and program expense in the accompanying statement of activities for the free use of the equipment and facilities during the years ended June 30, 2013 and June 30, 2012.

**NOTE 5 - NEW YORK CITY FUNDING**

The Organization, through its contract with the City of New York, has a license to use and occupy three City owned buildings as animal care facilities: Manhattan Animal Care Facility, Brooklyn Animal Care Facility and Staten Island Animal Care Facility. The Organization also uses two facilities that are leased through the City: Queens Animal Receiving Facility and the Bronx Animal Receiving Facility. To the extent funding is provided for in the agreement, the Organization is responsible for general repairs, insurance and maintenance of the premises. Since fair value has not been determined, the benefit of the use of the five facilities has not been reflected within the financial statements.

The City assumed responsibility for the payment of the Organization's utilities, for locations owned or leased by the City, effective July 1, 2006. Accordingly, the value of the utilities paid by the City on behalf of the organization has been included in both Contract Revenue and Occupancy Expense in the accompanying financial statements for the year ended June 30, 2013 and June 30, 2012 totaling \$298,865 and \$317,452, respectively.

At June 30, 2013 and 2012, the Organization was due \$236,327 from the City under the current contract. At June 30, 2013 and 2012, the Organization owes the City under the current contract \$38,522 and \$36,530, respectively. Revenue recognized under the City contract for the years ended June 30, 2013 and 2012 was \$10,613,746 and \$8,476,194, respectively. The contract with the City is effective until June 30, 2015.

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**(With Comparative Totals for 2012)**

**NOTE 6 - COMMITMENTS AND CONTINGENCIES**

- A. The contract with the City of New York is subject to audit by the City.
- B. The Organization is a defendant in various legal action seeking compensatory damages for alleged claims sustained while working for, or visiting, the Organization or for alleged negligence in performing its duties. During 2013, the Organization's insurance provider settled various claims totaling \$212,500. The cost to the Organization was \$67,500, presented net of insurance reimbursements of \$145,000. Management believes that the outcome unsettled actions will have no material effect on the financial position of the Organization. Accordingly, no amounts have been provided in the accompanying financial statements for such potential unsettled claims.
- C. Certain grants and contracts may be subject to audit by funding sources. Such audits may result in disallowance of costs submitted for reimbursement. Management is of the opinion that such cost disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

**NOTE 7 - CONCENTRATION OF CREDIT RISK**

The Organization maintains certain cash balances at financial institutions in New York. The cash balances at times may exceed federally insured limits.

The Contract with the City of New York accounts for more than 75% of the Organization revenues.

**NOTE 8 - LEASE COMMITMENTS AND RENTAL EXPENSE**

On August 3, 2009, the Organization lease re-negotiated their office space lease in Manhattan. The term of the lease is a four year and expires August 31, 2013.

The Office lease provides for the minimum annual payments as follows:

<u>Year Ending June 30,</u>	
2014	\$ 33,416

Rent expense, calculated on a straight-line basis for the life of the lease, for 2013 and 2012 was \$194,613 and \$197,046, respectively.

**NOTE 9 - DONATIONS IN-KIND**

The organization receives donations in-kind from various individuals and organizations. These donations are comprised predominantly of services and supplies, such as food, blankets, leashes, and toys, used in shelter operations. Management has estimated the value of these items received for the year ended June 30, 2013 and June 30, 2012 to be approximately \$533,715 and \$527,336, respectively. These donation amounts have been recorded net of their associated expenses, and accordingly, are reflected in the accompanying financial statements.

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2013**

**(With Comparative Totals for 2012)**

**NOTE 10 - EMPLOYEE BENEFIT PLANS**

All eligible employees of the Organization are members of the Cultural Institutions Retirement System's (CIRS) Pension, 401(k) Savings, and Group Life and Welfare Benefits plans. The CIRS Pension Plan is a multiemployer plan. Accordingly, certain information with respect to vested and non-vested benefits, as well as plan assets relating to the Organization's employees, is not readily available. The Organization's employees receive a contribution of up to 3% of salary, as determined by the level of employee contributions to the 401(k) Savings Plan. Pension costs are funded by the City of New York in accordance with their contract with the Organization. Pension/CIRS expenses for the years ended June 30, 2013 and 2012 was:

	<u>2013</u>	<u>2012</u>
Pension	\$ 339,665	\$ 412,709
401(k) Savings	62,035	34,724
Group Life and Welfare Benefits	17,216	13,405
Administration (All Three Plans)	<u>47,925</u>	<u>43,464</u>
	<u>\$ 466,841</u>	<u>\$ 504,302</u>

**NOTE 11- COMMITMENTS**

Pursuant to an agreement with their Financial Institution, the Organization may borrow up to \$500,000 under a renewable line of credit. The interest rate on the line is 3.94% over the LIBOR Rate. The line is secured by substantially all of the Organization's assets. At June 30, 2013, the Organization has drawn down \$300,000 on its available credit line. The line of credit is due to mature on January 24, 2014.

**NOTE 12- SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of the auditors' report.

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**SUPPLEMENTARY SCHEDULE**

**YEAR ENDED JUNE 30, 2013**  
**(With Comparative Totals for 2012)**



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INDEPENDENT AUDITOR'S REPORT  
ON ADDITIONAL INFORMATION

Board of Directors  
of Animal Care and Control of  
New York City, Inc.  
New York, New York

We have audited the financial statements of Animal Care and Control of New York City, Inc. as of and for the year ended June 30, 2013, and have issued our report thereon dated January 2, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedules of statement of functional expenses is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

Rosenberg and Manente  
Certified Public Accountants, PLLC  
Great Neck, NY

January 2, 2014

**ANIMAL CARE AND CONTROL OF NEW YORK CITY, INC.**

**SUPPLEMENTARY SCHEDULE  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2013**

(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)

	Program Service	Administration	Fundraising	Total All Funds June 30, 2013	Total All Funds June 30, 2012
Salaries	\$ 5,614,596	\$ 592,389	\$ 127,321	\$ 6,334,306	\$ 5,352,910
Payroll Taxes and Fringe Benefits	1,932,152	203,859	43,814	2,179,825	1,983,547
<b>Total Personal Service Expenses</b>	<b>7,546,748</b>	<b>796,248</b>	<b>171,135</b>	<b>8,514,131</b>	<b>7,336,457</b>
Vehicle Expenses	218,656	27,646	5,027	251,329	194,425
Communications	253,789	15,906	48,416	318,111	144,067
Depreciation	25,235	2,662	572	28,469	44,318
Facility Expenses	269,542	28,439	6,112	304,093	235,938
Human Resource	34,444	3,634	781	38,859	60,988
Insurance	236,269	24,929	5,358	266,556	253,444
Interest and Bank Charges	55,256	5,830	1,253	62,339	51,656
Supplies and Services, Medical	1,043,760	-	-	1,043,760	876,788
Occupancy	496,497	12,721	4,997	514,215	534,679
Other Expenses	44,084	4,650	1,001	49,735	47,519
Professional Fees	24,537	466,194	-	490,731	477,800
Supplies and Services, Operations	756,174	6,676	785	763,635	710,805
Telecommunications	116,045	12,244	2,632	130,921	143,143
Technology and Equipment	459,082	58,045	10,553	527,680	470,165
<b>Total Expenses</b>	<b>\$ 11,580,118</b>	<b>\$ 1,465,824</b>	<b>\$ 258,622</b>	<b>\$ 13,304,564</b>	<b>\$ 11,582,192</b>
<b>Percentage of Total Expenses</b>	<b>87.04%</b>	<b>11.02%</b>	<b>1.94%</b>	<b>100.00%</b>	<b>100.00%</b>

See Independent Auditors' Report on Additional Information