



**DANE COUNTY HUMANE SOCIETY, INC.**

**FINANCIAL STATEMENTS**

**December 31, 2013 and 2012**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Dane County Humane Society, Inc.  
Madison, Wisconsin

We have audited the accompanying financial statements of Dane County Humane Society, Inc., which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years 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 audits. We conducted our audits 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 Dane County Humane Society, Inc. as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Wegner CPAs LLP*

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February 18, 2014

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**DANE COUNTY HUMANE SOCIETY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
December 31, 2013 and 2012

	2013	2012
<b>ASSETS</b>		
Cash	\$ 746,208	\$ 1,054,898
Cash restricted for capital improvements	72,133	44,176
Accounts receivable	73,517	54,937
Unconditional promises to give	63,831	83,638
Prepaid expenses	23,658	52,114
Merchandise inventory	14,733	18,151
Investments	1,058,480	990,455
Property and equipment—net	4,956,535	4,919,302
<b>Total assets</b>	<b>\$ 7,009,095</b>	<b>\$ 7,217,671</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 112,529	\$ 82,119
Accrued expenses	148,142	117,010
Line of credit	500,000	-
Advances on conditional grant	89,719	227,903
Advance on conditional promise to give	334,562	369,912
<b>Total liabilities</b>	1,184,952	796,944
<b>NET ASSETS</b>		
Unrestricted	5,605,402	6,264,248
Temporarily restricted	218,741	156,479
<b>Total net assets</b>	<b>5,824,143</b>	<b>6,420,727</b>
<b>Total liabilities and net assets</b>	<b>\$ 7,009,095</b>	<b>\$ 7,217,671</b>

See accompanying notes.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**STATEMENTS OF ACTIVITIES**  
Years Ended December 31, 2013 and 2012

	2013	2012
<b>UNRESTRICTED NET ASSETS</b>		
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>		
Contributions excluding estates	\$ 1,669,934	\$ 1,413,646
Bequests from estates	221,631	506,112
Program service revenue	946,870	912,153
Investment return	152,502	115,315
Special events	79,936	88,498
Merchandise sales	66,238	65,576
Other revenues	14,124	6,935
Total unrestricted revenues, gains, and other support	3,151,235	3,108,235
<b>EXPENSES</b>		
Program services		
Animal services	2,138,257	1,795,616
Wildlife program	133,783	96,340
Adoption services	485,980	428,329
Volunteer program	81,955	94,586
Education and outreach	237,306	152,956
Supporting activities		
Management and general	313,367	248,747
Development	510,413	462,294
Total expenses	3,901,061	3,278,868
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>		
Satisfaction of program restrictions	90,980	55,002
Change in unrestricted net assets	(658,846)	(115,631)
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Contributions	153,242	137,263
Net assets released from restrictions		
Satisfaction of program restrictions	(90,980)	(55,002)
Change in temporarily restricted net assets	62,262	82,261
<b>Change in net assets</b>	(596,584)	(33,370)
Net assets—beginning of year	6,420,727	6,454,097
<b>Net assets—end of year</b>	\$ 5,824,143	\$ 6,420,727

See accompanying notes.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
 Years Ended December 31, 2013 and 2012

2013

	Animal Services	Wildlife Program	Adoption Services	Volunteer Program	Education and Outreach	Management and General	Development	Total
Personnel	\$ 1,266,118	\$ 86,184	\$ 350,740	\$ 64,772	\$ 184,961	\$ 213,957	\$ 314,768	\$ 2,481,500
Operating Building	204,898	4,594	99,272	37	6,847	89,734	78,906	484,288
Animal services Programs/activities	308,508	5,625	29,451	-	22,873	6,395	18,714	391,566
	358,733	37,380	6,517	-	-	-	-	402,630
	-	-	-	17,146	22,625	3,281	98,025	141,077
<b>Total expenses</b>	<b>\$ 2,138,257</b>	<b>\$ 133,783</b>	<b>\$ 485,980</b>	<b>\$ 81,955</b>	<b>\$ 237,306</b>	<b>\$ 313,367</b>	<b>\$ 510,413</b>	<b>\$ 3,901,061</b>

2012

	Animal Services	Wildlife Program	Adoption Services	Volunteer Program	Education and Outreach	Management and General	Development	Total
Personnel	\$ 1,123,485	\$ 57,262	\$ 309,127	\$ 79,907	\$ 114,999	\$ 144,134	\$ 292,978	\$ 2,121,892
Operating Building	121,122	4,012	91,440	-	8,667	91,710	63,344	380,295
Animal services Programs/activities	253,829	5,099	23,511	-	16,710	8,569	20,423	328,141
	297,180	29,967	3,128	-	-	-	-	330,275
	-	-	1,123	14,679	12,580	4,334	85,549	118,265
<b>Total expenses</b>	<b>\$ 1,795,616</b>	<b>\$ 96,340</b>	<b>\$ 428,329</b>	<b>\$ 94,586</b>	<b>\$ 152,956</b>	<b>\$ 248,747</b>	<b>\$ 462,294</b>	<b>\$ 3,278,868</b>

See accompanying notes.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**STATEMENTS OF CASH FLOWS**  
Years Ended December 31, 2013 and 2012

	2013	2012
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (596,584)	\$ (33,370)
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	206,567	181,041
Contributions restricted for capital improvements	(27,957)	(44,176)
Noncash contributions	(15,678)	(16,872)
Net realized and unrealized gains on investments	(96,135)	(66,178)
(Increase) decrease in assets		
Accounts receivable	(18,580)	(30,933)
Unconditional promises to give	19,807	(33,188)
Prepaid expenses	28,456	(25,924)
Merchandise inventory	3,418	29
Increase (decrease) in liabilities		
Accounts payable	30,410	12,558
Accrued expenses	31,132	24,685
Advances on conditional grant	(138,184)	13,163
Advance on conditional promise to give	(35,350)	369,912
	(608,678)	350,747
Net cash flows from operating activities	(608,678)	350,747
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of investments	(229,495)	(97,315)
Proceeds from sales of investments	273,283	48,237
Purchases of property and equipment	(243,800)	(88,864)
Net change in cash restricted for capital improvements	(27,957)	(44,176)
Net cash flows from investing activities	(227,969)	(182,118)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from cash restricted for capital improvements	27,957	44,176
Proceeds from line of credit	500,000	-
Net cash flows from financing activities	527,957	44,176
<b>Net change in cash</b>	(308,690)	212,805
Cash—beginning of year	1,054,898	842,093
<b>Cash—end of year</b>	\$ 746,208	\$ 1,054,898
<b>SUPPLEMENTAL CASH FLOW INFORMATION</b>		
Interest paid	\$ 5,575	\$ -
Noncash investing activities		
Donated investments	15,678	11,572
Donated construction services capitalized	-	5,300

See accompanying notes.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

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Dane County Humane Society, Inc. (DCHS), located in Madison, Wisconsin, is a leader in creating a more humane community focusing on the human relationship with companion animals. DCHS's mission focuses on "helping people help animals." DCHS is effective in its mission through maintaining financially stable and sustainable operations with balanced revenue and expenses. In addition, DCHS educates and supports the public regarding animal welfare and companion animal ownership and instills the value that a pet is a life-long commitment and privilege. DCHS's work also includes promoting a legislative agenda in support of creating a more humane community. DCHS's primary sources of revenue include contributions and various program service fees.

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

DCHS is required to report information regarding its financial position and activities according to three classes of net assets:

*Unrestricted net assets*—Net assets that are not restricted by donors. Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes, projects, or investments.

*Temporarily restricted net assets*—Net assets whose use has been limited by donor-imposed time restrictions or purpose restrictions.

*Permanently restricted net assets*—Net assets that have been restricted by donors to be maintained by DCHS in perpetuity.

**Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. At December 31, 2013, unconditional promises to give totaling \$56,331 are receivable in less than one year and unconditional promises to give totaling \$7,500 are receivable in one to five years.

**Investments**

DCHS carries investments in marketable equity securities with readily determinable fair values at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

**Property and Equipment**

All acquisitions of property and equipment in excess of \$1,000 and all costs for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.



**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Income Tax Status**

DCHS is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, DCHS qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). DCHS's federal exempt organization returns are subject to examination by the Internal Revenue Service, generally for three years after they are filed. With few exceptions, DCHS is no longer subject to such examinations for tax years before 2010.

**Contributions**

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Donated Services**

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by DCHS. Volunteers also provide various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria are not met.

**Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

The following program services and supporting activities are included in the accompanying financial statements:

*Animal services*—Examples of animal services include open-admission animal intake, customer service (both telephone and in person), daily care of animals, in-house and mobile spay/neuter programs, humane euthanasia, spay/neuter and medical treatment for DCHS's animals, and coordination of the Sheltering Animals of Abuse Victims program. DCHS also opened the Mount Horeb Cat Spay & Neuter Clinic in 2013. In addition, DCHS works with Madison and Dane County Animal Services and, beginning in 2013, Beloit, Edgerton, Janesville, and Rock County to ensure it properly fulfills the services outlined in its contracts with these municipalities.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

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**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Wildlife program*—Four Lakes Wildlife Center is DCHS's wildlife rehabilitation program.

*Adoption services*—Examples of adoption services include customer service (both telephone and in person) and animal adoptions at DCHS's main location, Mounds Pet Food Warehouse satellite centers (four in 2012 and five in 2013), and Adoption Center West. The main adoption center and Adoption Center West also offer merchandise such as educational books and pet supplies for sale to individuals adopting animals as well as to other patrons.

*Volunteer program*—The volunteer program includes activities related to the recruitment, training, supervision, and retention of DCHS's volunteers.

*Education and outreach*—Examples of education and outreach services include youth, adult, and public education programs such as Camp Pawprint, Club Whiskers, Baby-Ready Pets, Girl Scout badge workshops and Positively Pitties; shelter tours; and public speaking engagements.

*Management and general*—Examples of management and general activities include accounting and production of financial reports, development and oversight of the annual budget, supervision of all departments, maintenance of personnel records, and representation of DCHS within the community.

*Development*—Examples of development activities include cultivation of new donors, fundraising events, membership solicitations, planned giving activities, media and public relations activities, and production of DCHS's semiannual newsletter.

**Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Date of Management's Review**

Management has evaluated subsequent events through February 18, 2014, the date which the financial statements were available to be issued.

**NOTE 2—CONCENTRATION OF CREDIT RISK**

DCHS maintains its cash balances in one financial institution located in Madison, Wisconsin. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2013 and 2012, DCHS's uninsured cash balances total approximately \$327,000 and \$731,000, respectively, primarily due to a relatively higher volume of contributions received close to year end. DCHS places its cash balances with high credit quality financial institutions. Although DCHS's cash balances average approximately \$735,000, DCHS has not experienced any losses and believes it is not exposed to any significant credit risk on cash balances.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

**NOTE 3—INVESTMENTS**

Investments are comprised of the following:

	2013	2012
Mutual funds	\$ 1,034,034	\$ 964,501
Common stocks	24,446	7,675
Preferred stocks	-	10,328
Corporate bonds	-	7,951
	\$ 1,058,480	\$ 990,455

Investment return is summarized as follows:

	2013	2012
Interest and dividends	\$ 56,367	\$ 49,137
Net realized and unrealized gains	96,135	66,178
	\$ 152,502	\$ 115,315

**NOTE 4—FAIR VALUE MEASUREMENTS**

Fair values of assets measured on a recurring basis are as follows:

Assets at Fair Value as of December 31, 2013

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 1,034,034	\$ 1,034,034	\$ -	-
Common stocks	24,446	24,446	-	-
	\$ 1,058,480	\$ 1,058,480	\$ -	\$ -

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

NOTE 4—FAIR VALUE MEASUREMENTS (continued)

Assets at Fair Value as of December 31, 2012				
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 964,501	\$ 964,501	\$ -	\$ -
Common stocks	7,675	7,675	-	-
Preferred stocks	10,328	10,328	-	-
Corporate bonds	7,951	-	7,951	-
	\$ 990,455	\$ 982,504	\$ 7,951	\$ -

Fair values for mutual funds, common stocks, and preferred stocks are determined by reference to quoted market prices and other relevant information generated by market transactions. When quoted prices are not available, fair value is estimated using recently executed transactions. Corporate bonds may be valued based on external price/spread data. When position-specific external price data are not observable, the valuation is based on prices of comparable securities. Corporate bonds are categorized in level 2 of the fair value hierarchy when external pricing data is observable and in level 3 when external pricing data is unobservable.

NOTE 5—PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2013	2012
Land	\$ 1,240,097	\$ 1,240,097
Building	4,948,399	4,915,620
Construction in progress	42,743	-
Land improvements	184,104	184,104
Barn	37,841	37,841
Furniture and equipment	833,137	748,519
Vehicles	162,780	94,413
	7,449,101	7,220,594
Accumulated depreciation	(2,492,566)	(2,301,292)
	\$ 4,956,535	\$ 4,919,302

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

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**NOTE 6—CONDITIONAL GRANT**

DCHS is the lead agency for a community collaborative project for which the donor's promises to give are conditioned upon DCHS and the participating organizations performing adoptions and spay/neuter surgeries above specified baseline levels. At December 31, 2013, these conditional promises to give total approximately \$90,000 and the funds received in advance are reported on the statement of financial position as advances on conditional grant. These promises will be recognized as revenue when the respective conditions are met in future years.

**NOTE 7—CONDITIONAL PROMISE TO GIVE**

In 2012, DCHS received \$400,000 from a donor. The donor restricted \$8,000 of this amount for spay/neuter programs. The remaining \$392,000 is to be used for specific capital improvements and is conditioned upon DCHS raising matching funds. At December 31, 2013, DCHS has recognized \$57,438 of this conditional promise to give as revenue. The remaining funds received in advance are reported on the statement of financial position as an advance on conditional promise to give.

**NOTE 8—LINE OF CREDIT**

DCHS has a \$500,000 revolving line of credit. Advances on the credit line are payable on demand and carry an interest rate of the lender's prime rate (4.5% at December 31, 2013) with a floor of 4.5%. Interest expense for 2013 was \$7,513. The credit line is secured by DCHS's assets.

**NOTE 9—NET ASSETS**

DCHS's board of directors has chosen to place the following limitations on unrestricted net assets:

	<u>2013</u>	<u>2012</u>
Designated for kennel gates	\$ -	\$ 19,283
Designated for Four Lakes Wildlife Center	12,091	20,000
Undesignated	<u>5,593,311</u>	<u>6,224,965</u>
	<u>\$ 5,605,402</u>	<u>\$ 6,264,248</u>

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

NOTE 9—NET ASSETS (continued)

Temporarily restricted net assets are available for the following purposes or periods:

	2013	2012
Medical and animal care	\$ 45,113	\$ 20,270
Mount Horeb Cat Spay & Neuter Clinic	3,724	-
Capital improvements	74,133	52,841
Equipment	3,041	3,000
AMS special projects	14,471	-
Other purposes	14,428	7,788
Promises to give with payments due in future periods	63,831	72,580
	\$ 218,741	\$ 156,479

NOTE 10—COMMUNITY TRUST FUND

In 1986, the Dane County Humane Society Fund (Fund) was established as a component fund of the Madison Community Foundation (Foundation). The Foundation, as a community trust, serves the mutual interests of Dane County and those individuals and organizations who wish to enhance the quality of life in the community through charitable giving. Component funds of the Foundation are established by donors for the benefit of the community, and, when these funds are established, donors may indicate what organizations or causes should benefit from distributions from the fund. However, donors also grant the Foundation variance power that allows the Foundation to modify the donors' stipulations under certain circumstances as the Foundation monitors the changing needs of the community. Therefore, the Fund is not included in DCHS's financial statements.

The amount available for annual distributions represents 5% of a rolling twelve-quarter average. All other interest and appreciation is added to the Fund. Principal may not be drawn from the Fund except with approval of the Foundation's board of governors. DCHS received a distribution of \$27,985 and \$29,000 from the Fund during 2013 and 2012, respectively. The fair value of the Fund at December 31, 2013 and 2012 was \$552,989 and \$513,281, respectively.

NOTE 11—RETIREMENT PLAN

DCHS sponsors a simplified employee pension plan (SEP) covering all employees who are at least twenty-one years of age, have worked for DCHS during at least three of the immediately preceding five years, and earned at least \$300 during the year. DCHS makes a contribution to the plan each year equal to 3% of the employee's compensation. Employees are 100% vested in all contributions made on their behalf. Total expense for 2013 and 2012 was \$37,393 and \$32,614, respectively.

**DANE COUNTY HUMANE SOCIETY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

**NOTE 12—LEASES**

DCHS leases space for its Westside Adoption Center and its Mount Horeb Cat Spay & Neuter Clinic under noncancelable operating leases that expire December 31, 2014 and February 28, 2015, respectively. DCHS pays an annual rent of \$1 under the lease for the Mount Horeb Cat Spay & Neuter Clinic. Management estimates the fair value of this space to be \$21,000. This amount is included as a contribution in the financial statements and a corresponding amount is included in rental expenses. Rental expenses for these leases totaled \$47,400 and \$25,200 for 2013 and 2012, respectively.

**NOTE 13—DONATED SERVICES**

The fair value of donated services included as contributions in the financial statements and the corresponding expenses are as follows:

	2013		2012	
	Animal Services	Development	Animal Services	Development
Veterinary services	\$ 22,638	\$ -	\$ 22,525	\$ -
Construction and maintenance services	-	-	1,479	-
Equipment installation	-	1,200	-	940
Services at special events	-	2,016	-	4,113
	\$ 22,638	\$ 3,216	\$ 24,004	\$ 5,053

Also, many individuals volunteer their time and perform a variety of tasks such as animal exercise and socialization, animal care, customer service, animal adoption, foster care, services at special events, computer services, veterinary services assistance, and clerical work. DCHS received approximately 113,000 and 110,000 volunteer hours during 2013 and 2012, respectively.

**NOTE 14—CONTINGENCIES**

DCHS is aware of two potential litigation matters. The first matter is an employment matter that is pending before the regulatory agency responsible for determining whether there is probable cause to sue. The second matter is a potential civil action being threatened by a person who was bitten by a dog while at an establishment where DCHS was co-sponsoring a fundraising event to benefit DCHS. DCHS plans to vigorously defend itself against any claims made in either of these matters. Due to uncertainties in the litigation process, it is not reasonably possible to estimate the cost of these matters and a liability has not been accrued in the financial statements.