

MILWAUKEE AREA DOMESTIC  
ANIMAL CONTROL COMMISSION

FINANCIAL STATEMENTS

JUNE 30, 2014

(See Accountants' Compilation Report)

MILWAUKEE AREA DOMESTIC  
ANIMAL CONTROL COMMISSION  
TABLE OF CONTENTS  
JUNE 30, 2014

<u>Financial Statements</u>	<u>Page</u>
Accountants' Compilation Report	1
<b>Governmental Funds:</b>	
Statement of Assets, Liabilities and Fund Balance - Cash Basis	3
Statement of Revenues, Expenditures and Changes in Fund Balances – Cash Basis	4
<b>General Fund:</b>	
Statement of Revenues Compared To Budget - Cash Basis	5
Statement of Expenditures Compared To Budget - Cash Basis	7
<u>Supporting Schedules</u>	
<b>General Fund:</b>	
Statement of Assets, Liabilities and Fund Balance - Cash Basis	9
<b>Debt Service Fund:</b>	
Statement of Assets, Liabilities and Fund Balance - Cash Basis	10
Statement of Revenues and Expenditures Compared to Budget - Cash Basis	11
<b>Capital Projects Fund:</b>	
Statement of Assets, Liabilities and Fund Balance - Cash Basis	12
Statement of Revenues and Expenditures Compared to Budget - Cash Basis	13
<b>General Fixed Assets and General Long-Term Debt:</b>	
Statement of Assets, Liabilities and Fund Balance - Cash Basis	14
<b>Trust &amp; Agency Fund:</b>	
Statement of Assets, Liabilities and Fund Balance - Cash Basis	15



ACCOUNTANTS' COMPILATION REPORT

Milwaukee Area Domestic Animal Control Commission  
3839 W. Burnham Street  
West Allis, WI 53215

Dear Commissioners:

We have compiled the accompanying cash basis fund financial statements of the governmental activities and each major fund of the Milwaukee Area Domestic Animal Control Commission as of and for the six months ended June 30, 2014, as listed in the table of contents. 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 the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting 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 not presented government-wide financial statements to display the cash basis financial position and changes in the cash basis position of its governmental activities. Accounting principles generally accepted in the United States of America, as applied to the Commission's cash basis of accounting, require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements resulting from cash basis transactions for the Commission's governmental activities are not reasonably determinable.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained in the supporting schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's assets, liabilities, revenues, expenditures, and fund equity. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Milwaukee Area Domestic Animal Control Commission due to other non-attest services performed.

*Rotney Johnson & Company*

July 9, 2014

Milwaukee Area Domestic Animal Control Commission  
**GOVERNMENTAL FUNDS**  
Statement of Assets, Liabilities and Fund Balance - Cash Basis  
June 30, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,433,922	-	-	1,433,922
Prepaid expenditures	35,543	-	-	35,543
Due from other funds	-	100,036	233,521	333,557
<b>Total assets</b>	<b>\$ 1,469,465</b>	<b>100,036</b>	<b>233,521</b>	<b>1,803,022</b>
<b>Liabilities and Fund Balance:</b>				
<b>Liabilities:</b>				
Sales tax payable	\$ 579	-	-	579
Due to other funds	366,086	-	-	366,086
<b>Per Total liabilities</b>	<b>\$ 366,665</b>	<b>-</b>	<b>-</b>	<b>366,665</b>
<b>Fund Balance:</b>				
Nonspendable	\$ 35,543	-	-	35,543
Restricted	4,481	-	-	4,481
Committed	-	100,036	233,521	333,557
Unassigned	1,062,776	-	-	1,062,776
<b>Total fund balance</b>	<b>\$ 1,102,800</b>	<b>100,036</b>	<b>233,521</b>	<b>1,436,357</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,469,465</b>	<b>100,036</b>	<b>233,521</b>	<b>1,803,022</b>

See Accountants' Compilation Report

Milwaukee Area Domestic Animal Control Commission  
**GOVERNMENTAL FUNDS**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances - Cash Basis  
For the Period Ending June 30, 2014

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>Revenues:</b>				
Intergovernmental	\$ 1,518,065	100,000	36,505	1,654,570
Licenses	115,794	-	-	115,794
Fines, forfeitures and penalties	-	-	-	-
Public charges for services	181,493	-	-	181,493
Commercial	234	-	-	234
Other	44,837	-	-	44,837
	1,860,423	100,000	36,505	1,996,928
<b>Expenditures:</b>				
Personnel services costs - 13.5 payrolls	846,559	-	-	846,559
Contracted services	235,428	-	-	235,428
Municipal services and deposits	40,088	-	-	40,088
Materials and supplies	87,665	-	-	87,665
Capital outlays	20,931	-	26,947	47,878
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
	1,230,671	-	26,947	1,257,618
Excess of revenues over (under) expenditures	629,752	100,000	9,558	739,310
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	-	-	-	-
Excess of revenues and other financing sources over (under) expenditures and other financing uses	629,752	100,000	9,558	739,310
Fund balance, Beginning	473,048	36	223,963	697,047
Fund balance, Ending	\$ 1,102,800	100,036	233,521	1,436,357

See Accountants' Compilation Report

**MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission**  
**GENERAL FUND**

**Statement of Revenues Compared to Budget - Cash Basis**  
**For the Six Months Ending June 30, 2014**

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>	<u>% of Budget</u>
<b>Intergovernmental</b>					
Funding for Operating Costs	\$ 478,453.97	1,518,065.17	2,079,222.00	(561,156.83)	73.01
	<u>478,453.97</u>	<u>1,518,065.17</u>	<u>2,079,222.00</u>	<u>(561,156.83)</u>	<u>73.01</u>
<b>Licenses and Fees</b>					
License Processing Fee	57.00	5,206.00	8,500.00	(3,294.00)	61.25
Animal License Fees	8,158.15	110,588.33	138,600.00	(28,011.67)	79.79
	<u>8,215.15</u>	<u>115,794.33</u>	<u>147,100.00</u>	<u>(31,305.67)</u>	<u>78.72</u>
<b>Public Charges for Services</b>					
Impound Fees	3,695.00	18,530.00	45,000.00	(26,470.00)	41.18
Board Fees	4,329.00	21,522.00	60,000.00	(38,478.00)	35.87
Adoption Fee	3,206.94	18,319.60	40,000.00	(21,680.40)	45.80
Rott/Pit Seminar	280.00	760.00	1,500.00	(740.00)	50.67
Rabies Vaccination Fee	4,728.00	26,292.00	45,000.00	(18,708.00)	58.43
Microchip Revenue - MADAC	1,661.00	10,693.00	20,000.00	(9,307.00)	53.47
MADACC Spay/Neuter	8,598.00	67,522.00	125,000.00	(57,478.00)	54.02
Quarantine Fee	249.00	1,169.00	2,500.00	(1,331.00)	46.76
Live Trap Deposits	700.00	3,570.00	6,500.00	(2,930.00)	54.92
Service Fees/Euthanasia	2,185.00	13,115.00	25,000.00	(11,885.00)	52.46
	<u>29,631.94</u>	<u>181,492.60</u>	<u>370,500.00</u>	<u>(189,007.40)</u>	<u>48.99</u>
<b>Commercial Revenues</b>					
Interest Income	39.92	233.67	1,000.00	(766.33)	23.37
	<u>39.92</u>	<u>233.67</u>	<u>1,000.00</u>	<u>(766.33)</u>	<u>23.37</u>
<b>Other Revenues</b>					
Donations	1,338.94	16,580.02	25,000.00	(8,419.98)	66.32
Donations-Spay/Neuter	237.50	3,788.00	0.00	3,788.00	0.00
Donations-Shelter Improvemen	0.00	1,626.00	0.00	1,626.00	0.00
Medical Fees	978.00	3,808.00	10,000.00	(6,192.00)	38.08
Vaccines	1,894.00	10,050.00	10,000.00	50.00	100.50
Insurance Recovery	0.00	548.00	0.00	548.00	0.00
Misc. Revenue	246.69	6,102.15	4,000.00	2,102.15	152.55
Sales Tax Discount	0.00	20.00	0.00	20.00	0.00
Collars/Leashes	155.73	496.50	1,500.00	(1,003.50)	33.10
Taxable Supplies Revenue	135.09	1,120.26	2,000.00	(879.74)	56.01
ID Tag Revenue - MADACC	80.95	697.92	1,000.00	(302.08)	69.79
Sale of Assets	0.00	0.00	500.00	(500.00)	0.00
	<u>5,066.90</u>	<u>44,836.85</u>	<u>54,000.00</u>	<u>(9,163.15)</u>	<u>83.03</u>

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MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
GENERAL FUND

Statement of Revenues Compared to Budget - Cash Basis  
For the Six Months Ending June 30, 2014

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>	<u>% of Budget</u>
Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00
Total Revenues	<u>\$ 521,407.88</u>	<u>1,860,422.62</u>	<u>2,651,822.00</u>	<u>(791,399.38)</u>	70.16

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
GENERAL FUND

Statement of Expenditures Compared to Budget - Cash Basis  
For the Six Months Ending June 30, 2014

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>(Over) Under</u> <u>Budget</u>	<u>% of Budget</u>
<b>Personnel Services Costs</b>					
Salaries and Wages	\$ 95,899.66	562,146.47	1,264,157.00	702,010.53	44.47
Overtime	2,810.29	11,974.18	25,000.00	13,025.82	47.90
OASI	7,203.70	42,498.52	98,620.00	56,121.48	43.09
Pension	12,955.70	39,031.90	88,491.00	49,459.10	44.11
Health Insurance	30,148.86	185,316.72	359,024.00	173,707.28	51.62
Dental Insurance	4.84	(0.05)	0.00	0.05	0.00
Life Insurance	230.80	1,300.77	2,109.00	808.23	61.68
Unemployment Compensation	1,124.68	4,290.86	15,000.00	10,709.14	28.61
Disability Insurance	0.00	0.00	7,385.00	7,385.00	0.00
	<u>150,378.53</u>	<u>846,559.37</u>	<u>1,859,786.00</u>	<u>1,013,226.63</u>	<u>45.52</u>
<b>Contracted Services</b>					
Storage Rental	91.51	549.06	1,098.00	548.94	50.01
Natural Gas	0.00	18,859.00	25,000.00	6,141.00	75.44
Maintenance Agmts.	362.34	6,056.18	23,500.00	17,443.82	25.77
Electricity	6,309.82	23,599.08	65,000.00	41,400.92	36.31
Telephone/Internet	1,148.91	11,692.71	30,000.00	18,307.29	38.98
Water/Sewer	0.00	17,871.03	30,000.00	12,128.97	59.57
PILOT	0.00	42,616.95	42,000.00	(616.95)	101.47
Postage	0.00	4,142.03	15,000.00	10,857.97	27.61
Waste	720.35	4,437.82	8,000.00	3,562.18	55.47
Vehicle Maintenance	76.00	663.87	8,000.00	7,336.13	8.30
Equipment Maintenance	511.95	9,954.81	15,000.00	5,045.19	66.37
Building Maintenance	1,270.03	8,531.66	20,000.00	11,468.34	42.66
Snow Removal	0.00	4,220.00	3,000.00	(1,220.00)	140.67
Lawn Care	390.00	500.00	2,500.00	2,000.00	20.00
Insurance - Business	8,557.00	31,029.00	55,000.00	23,971.00	56.42
Fuel/Oil	2,402.62	10,861.64	28,500.00	17,638.36	38.11
Legal Services	6,288.80	10,482.30	15,000.00	4,517.70	69.88
Fiscal Services	295.81	6,897.73	13,000.00	6,102.27	53.06
Subscr/Memberships	0.00	994.00	1,250.00	256.00	79.52
Travel Expense	0.00	494.12	6,500.00	6,005.88	7.60
Training	379.00	1,714.00	5,000.00	3,286.00	34.28
Audit Services	0.00	8,025.00	10,500.00	2,475.00	76.43
Other Professional	1,027.23	4,531.51	25,000.00	20,468.49	18.13
IT Services	1,900.00	2,280.00	2,500.00	220.00	91.20
Credit Card Fees	519.66	4,423.99	9,000.00	4,576.01	49.16
	<u>32,251.03</u>	<u>235,427.49</u>	<u>459,348.00</u>	<u>223,920.51</u>	<u>51.25</u>
<b>Municipal Services and Deposits</b>					
Trap Deposit Refund	490.00	3,010.00	6,500.00	3,490.00	46.31
MADACC Spay/Neuter	8,885.90	37,078.18	75,000.00	37,921.82	49.44
	<u>9,375.90</u>	<u>40,088.18</u>	<u>81,500.00</u>	<u>41,411.82</u>	<u>49.19</u>

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MILWAUKEE AREA DOMESTIC ANIMAL CONTROLCommission  
GENERAL FUND

Statement of Expenditures Compared to Budget - Cash Basis  
For the Six Months Ending June 30, 2014

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>(Over) Under</u> <u>Budget</u>	<u>% of Budget</u>
<b>Materials and Supplies</b>					
ID Tags	394.53	419.71	1,000.00	580.29	41.97
Microchips	0.00	8,088.98	12,000.00	3,911.02	67.41
Collars/Leashes	0.00	1,043.29	1,250.00	206.71	83.46
Advertising	0.00	0.00	1,500.00	1,500.00	0.00
Uniforms	1,666.15	2,146.32	6,000.00	3,853.68	35.77
Animal Supplies	4,961.99	29,062.13	75,000.00	45,937.87	38.75
Vaccines	0.00	11,227.41	27,500.00	16,272.59	40.83
Office Supplies	899.66	6,096.04	17,500.00	11,403.96	34.83
Miscellaneous Expenses	210.40	2,128.16	5,000.00	2,871.84	42.56
Medical Supplies	7,039.05	27,570.31	55,000.00	27,429.69	50.13
Contingency Fund	0.00	0.00	5,000.00	5,000.00	0.00
Over & Short Account	(48.01)	(116.87)	500.00	616.87	(23.37)
	<u>15,123.77</u>	<u>87,665.48</u>	<u>207,250.00</u>	<u>119,584.52</u>	<u>42.30</u>
<b>Capital Outlay</b>					
Equipment Purchase	0.00	0.00	1,500.00	1,500.00	0.00
Vehicle Replacement	0.00	20,611.00	25,000.00	4,389.00	82.44
IT Equipment/ Software	0.00	319.97	5,000.00	4,680.03	6.40
Office Equipment	0.00	0.00	1,000.00	1,000.00	0.00
	<u>0.00</u>	<u>20,930.97</u>	<u>32,500.00</u>	<u>11,569.03</u>	<u>64.40</u>
<b>Total Expenditures</b>	<u>\$ 207,129.23</u>	<u>1,230,671.49</u>	<u>2,640,384.00</u>	<u>1,409,712.51</u>	<u>46.61</u>

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**SUPPORTING SCHEDULES**

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
GENERAL FUND  
Statement of Assets, Liabilities and Fund Balance - Cash Basis  
June 30, 2014

ASSETS

<b>Assets</b>		
Petty Cash	\$	300.00
LGIP		455,428.95
Cash - Tri-City Checking		46,972.04
Cash - Chase Checking Acct		931,221.96
Prepaid Expenditures		35,542.75
		_____
<b>Total Assets</b>	<b>\$</b>	<b>1,469,465.70</b>
		_____

LIABILITIES AND FUND BALANCE

<b>Liabilities</b>		
Sales Tax Payable	\$	579.29
Due To Capital Projects Fund		233,520.90
Due To/From Debt Service Fund		100,035.67
Due to/from T&A Fund		32,529.47
		_____
<b>Total Liabilities</b>		<b>366,665.33</b>
<b>Fund Balance</b>		
Fund Balance - Beginning of Year		468,568.24
Restricted Fund Balances:		
Spay/Neuter and Shelter Impr		4,481.00
Current Year Revenues		
Over (Under) Expenditures		629,751.13
		_____
<b>Total Fund Balance</b>		<b>1,102,800.37</b>
		_____
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$</b>	<b>1,469,465.70</b>
		_____

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MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
DEBT SERVICE FUND  
Statement of Assets, Liabilities and Fund Balance- Cash Basis  
June 30, 2014

<b>Assets</b>		
Due To/From General Fund	\$	<u>100,035.67</u>
<b>Total Current Assets</b>		<b>\$ <u><u>100,035.67</u></u></b>
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
<b>Total Liabilities</b>		<b>0.00</b>
 <b>Fund Balance</b>		
Fund Balance - Beginning of Year		35.67
Current Year Revenues		
Over (Under) Expenditures		<u>100,000.00</u>
<b>Total Fund Balance</b>		<b><u>100,035.67</u></b>
 <b>Total Liabilities &amp; Fund Balance</b>		 <b>\$ <u><u>100,035.67</u></u></b>

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MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
DEBT SERVICE FUND  
Statement of Revenues and Expenditures  
Compared to Budget - Cash Basis  
For the Six Months Ending June 30, 2014

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>
<b>Revenues</b>				
Intergovernmental Funding for Debt Service	\$ 0.00	100,000.00	200,000.00	(100,000.00)
<b>Total Revenues</b>	<u>0.00</u>	<u>100,000.00</u>	<u>200,000.00</u>	<u>(100,000.00)</u>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Other Financing Sources</b>				
<b>Total Other Financing Sources</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Amount Over (Under) Budget</b>	<u>\$ 0.00</u>	<u>100,000.00</u>	<u>200,000.00</u>	<u>(100,000.00)</u>

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MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
 CAPITAL PROJECTS FUND  
 Statement of Revenues and Expenditures  
 Compared to Budget - Cash Basis  
 For the Six Months Ending June 30, 2014

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>
<b>Revenues</b>				
Funding for Capital Projects	\$ 11,505.61	36,505.63	50,000.00	(13,494.37)
<b>Total Revenues</b>	<u>11,505.61</u>	<u>36,505.63</u>	<u>50,000.00</u>	<u>(13,494.37)</u>
<b>Expenditures</b>				
Capital Fund - Equipment	0.00	13,019.00	40,000.00	(26,981.00)
Capital Fund - Building	5,501.93	13,928.05	0.00	13,928.05
<b>Total Expenditures</b>	<u>5,501.93</u>	<u>26,947.05</u>	<u>40,000.00</u>	<u>(13,052.95)</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u>6,003.68</u>	<u>9,558.58</u>	<u>10,000.00</u>	<u>(441.42)</u>
<b>Other Financing Uses</b>				
<b>Total Other Financing Uses</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Revenues Over (Under) Expenditures and Other Uses</b>	<u>\$ 6,003.68</u>	<u>9,558.58</u>	<u>10,000.00</u>	<u>(441.42)</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
**GENERAL FIXED ASSETS**  
Statement of Assets, Liabilities and Fund Balance - Cash Basis  
June 30, 2014

<b>Assets</b>		
Building	\$	2,765,814.38
Land		124,243.72
Office/Gen'l Equipment		116,568.88
Computer/Software		66,340.77
Office Furniture		20,512.82
Kennel Equipment		35,860.57
Land Improvement		18,175.50
Vehicles		172,896.72
Leasehold Improvements		<u>369,143.43</u>
<b>Total Fixed Assets</b>		<b>\$ <u><u>3,689,556.79</u></u></b>
 <b>Fund Balance</b>		
Investment in Fixed Assets	\$	<u>3,689,556.79</u>
<b>Fund Balance</b>		<b>\$ <u><u>3,689,556.79</u></u></b>

**GENERAL LONG-TERM DEBT**  
Statement of Assets, Liabilities and Fund Balance - Cash Basis  
June 30, 2014

<b>Assets</b>		
<hr/>		
<b>Total Assets</b>	\$	<u><u>0.00</u></u>
 <b>Liabilities</b>		
<hr/>		
<b>Total Liabilities</b>	\$	<u><u>0.00</u></u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL Commission  
 TRUST & AGENCY FUND  
 Statement of Assets, Liabilities and Fund Balance - Cash Basis  
 June 30, 2014

<b>Assets</b>		
On-line Clearing Acct.	\$	(4,389.27)
Due to/from General Fund		<u>32,529.47</u>
<b>Total Assets</b>		<b>\$ <u><u>28,140.20</u></u></b>
 <b>Liabilities</b>		
Accounts Payable	\$	4,443.00
Ordinance Fees		4,861.00
Animal License Fees		15,072.64
5% State of Wisconsin Licenses		2,598.56
Dog Park Permits		980.00
Friends Of MADACC		125.00
Cat's Voice		<u>60.00</u>
<b>Total Liabilities</b>		<b>\$ <u><u>28,140.20</u></u></b>

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