



DEPARTMENT OF JUSTICE
CIVIL ENFORCEMENT DIVISION

May 7, 2001

Susan Hilton, President
Greenhill Humane Society
88530 Green Hill Road
Eugene, Oregon 97402

Re: Greenhill Humane Society

Dear Ms. Hilton:

Earlier this year the Department of Justice was contacted by members of the public and by certain staff of Greenhill Humane Society about concerns for the general well-being of the organization. Based on these complaints and information gleaned during a year 2000 audit of the Humane Society of Central Oregon (HSCO), the Department initiated an audit of Greenhill's financial transactions and operational procedures. We interviewed members of the board and staff, and reviewed financial and corporate records. This letter is our public report of our findings and recommendations.

A summary of the most significant findings and our primary recommendations follows. A detailed discussion is contained in the body of this report. The report also notes action that the Board may have already taken on particular issues. However, we have not reviewed this report in advance with the Board, and have neither requested nor received information about any plans the Board may have to address the issues raised by our audit.

FINDINGS

FINANCES - At present, Greenhill is performing adequately in the financial arena. Most historic financial problems have been addressed. There is no evidence that money intended for the organization was deposited in accounts other than those of the organization, or that money was spent on purposes other than those benefiting the organization.

GOVERNANCE - There have been no significant breaches of fiduciary duty. The Board has exercised reasonable due care in managing and carrying out the mission of the organization.

RECOMMENDATIONS

1. The Board should improve its financial recordkeeping practices in a limited number of targeted areas which include: cash receipting process, budgeting, depreciation allowance and restricted donation tracking.

2. The Board should make efforts to change its size and scope in order to reflect the breadth of support in the community.
3. The Board should improve its management skills, particularly in the areas of relationship and supervision of the organization's upper management and public relations.

BACKGROUND

The Greenhill Humane Society is registered with the state Corporation Division as a public benefit corporation. It was originally incorporated in 1944 and operates in Eugene. Greenhill's bylaws state the purpose of the corporation is to (1) promote the enforcement of laws for the prevention of cruelty to animals; (2) operate a shelter and other facilities designed for the purpose of caring for and disposing of animals; (3) promote the education of children and the public generally in humane practices; (4) educate people regarding the enactment of laws for the prevention of cruelty to animals; (5) do any and all things necessary, reasonable, and proper for the prevention of cruelty to animals; and (6) do all things ancillary and in furtherance of the above.

The Society operates on a fiscal year from July 1st to June 30th. Greenhill is essentially debt free, and has approximately \$300,000 in current assets which would provide for over six months of operating expenses.

The animals Greenhill accepts are all owner releases with the exception of strays from Springfield and Veneta. All other strays in Lane County are the responsibility of the Lane County Animal Regulatory Authority (LCARA). Greenhill is funded primarily through general donations, estate bequests, adoption fees, counter sales and contracts with Springfield and Veneta. Greenhill owns its shelter and business offices.

At present, Greenhill has six board members and 19 staff members.

ATTORNEY GENERAL'S ROLE

The Attorney General is responsible for supervising charitable organizations holding or soliciting assets in Oregon. The authority is rooted in common law (*see Wemme v. First Church of Christ*, 110 Or 179, 217, 219 P 618, 223 P 250 (1924)) and has been supplemented by statute (*see* ORS 128.610 *et seq.* and ORS Chapter 65). In particular, the Attorney General is authorized to investigate whether the purposes of the charitable corporation are being advanced and whether any person has violated a fiduciary duty arising under the common law (*see* ORS 128.680).

SCOPE OF REVIEW

This audit focused primarily on the period of July, 1998 to March, 2001. Our audit was intended to (1) evaluate the general health of the organization's financial operation; (2) examine the effectiveness of the organization's internal control system; (3) in the event that the internal controls were inadequate, determine whether there was any evidence of fraud or

misappropriation of organization assets; and (4) assess whether the Board was fulfilling its fiduciary responsibilities during this period.

The audit was accomplished through review of Greenhill records and through numerous interviews of board members, and current and former employees. All were cooperative and courteous throughout the course of our audit.

DISCUSSION

Overview

Greenhill Humane Society enjoys strong community support, as evidenced by the interest expressed by the citizens and media in Eugene before and during this audit, and by the healthy stream of contributions that flow into the organization. The organization historically receives annual donations of over \$250,000 from over 3,000 donors per year.

Like most nonprofit organizations, members of the Board are all volunteers and receive no compensation for their service. The Board struggles with issues common to nonprofit boards, including how to exercise principles of good governance and financial control.

Board and board member responsibilities are fundamentally the same for all nonprofit organizations. How board members actually fulfill their responsibilities will vary according to an organization's size, support and age. While no model of board size, composition or organization works in all circumstances, certain policies and practices work consistently better than others. Greenhill, just like all other nonprofits, should be attentive to issues that may require periodic changes in governance. Committed board members and a supportive community will do much to maintain Greenhill's general health.

FINANCES

General Observations

By way of history, the Department became aware of the possibility of financial problems at Greenhill as a result of the Department's audit of HSCO. (*See* Audit Report dated August 11, 2000). In that audit, the Department concluded, among other things, that former executive director Kimball Lewis had failed to properly oversee HSCO's finances, and had a pattern of unauthorized and undocumented expenditures. Since Mr. Lewis had left Greenhill less than twenty-four months ago, the Department was sensitive to problems that may have arisen during his tenure.

When the Department received information that Greenhill staff had been fired, an audit was initiated. In general, an audit is a process of review of an organization's financial, performance and compliance status and information. In every case, with regard to finances, the Department's initial focus is to evaluate the internal control structure to determine if there are areas where it is possible that misappropriation could occur and go undetected.

The Department reviews financial statements, among other things. If it is found that a board and/or its executive staff use tools to maintain adequate-to-strong oversight over financial activities, and records produced as a result of those controls show no irregularities, the Department does not proceed further to determine whether the organization has been the victim of fraud or other misconduct. When records reveal the possibility of patterns of financial misdoing, such as repeated or cyclical embezzlement, review continues.

It should be noted that independent audits conducted to satisfy funders and lenders are normally not designed to detect fraud or review systems, as in an audit conducted by the Department. In general, independent audits focus on whether the financial statements are fairly presented in conformity with generally accepted accounting principles, also known as GAAP.

In this instance, the Department found that Greenhill's current internal control structure is generally strong for an organization of its size. Therefore, the Department did not expand its testing of the system for fraud because the risk of misappropriation was considered low. Further, the Department does not believe an internal financial audit or an independent CPA audit must be a priority. Because no material evidence of fraud was found, either during the Department's audit or as a result of the regular operation of the internal control system, Greenhill should not be faulted for failing to order a special audit for fraud.

Specific Observations

- A. *The Board took steps to institute and strengthen internal controls once weaknesses were identified, and historic financial problems have been addressed.*

With the exception of some cash receipting systems, we found no material weaknesses in the current internal structure. There were some weaknesses present when Mr. Lewis was the executive director, but they have generally been corrected. Greenhill's system of internal controls is stronger than the system in place at HSCO when Mr. Lewis was employed there. In 1994, the Board hired a CPA firm to review its internal accounting system and to make recommendations for improving its controls and procedures.¹ Those recommendations appear to have been implemented.

Other controls were instituted by the Board. To its credit, the Board obtained a copy of the Department's audit report pertaining to HSCO and used it as a guide to make improvements to Greenhill's own internal control system.

The Department found no material weaknesses in the accounting system. One example of the strength of the accounting system is that the bank statements and canceled checks are sent directly to an outside bookkeeper who does not have check-writing authority.

¹ This review was not part of a general financial audit which is something the Board has historically elected not to obtain.

When we initiated our audit, there was some concern that not all checks made payable to Greenhill had been deposited in authorized Greenhill bank accounts. Specifically, problems with the McKenzie River Cat Club (MRCC) donations in 1998-99 had been reported. The MRCC identified 3 donation checks that they understood Greenhill did not have a record of receiving. The Department's investigation revealed that the 1st canceled check was received and deposited by Greenhill; the 2nd canceled check was not found in Greenhill's accounting system but was deposited in a Greenhill account, and; the 3rd canceled check had been discarded by the MRCC and could not be verified. There is no evidence to suggest the 3rd check was deposited into an account other than a Greenhill account.

B. The Board should improve its cash receipting process.

Although the accounting systems are generally adequate, cash receipting and cash handling procedures need to be improved. No evidence of theft of funds was found, but the lack of proper procedures provides no satisfactory audit trail. In some areas, Greenhill's cash handling procedures have improved. For instance, during Kimball Lewis's tenure, he was known to personally pick up the cash donation boxes, take them to his home, count the money and deliver the proceeds to someone in the organization for deposit. In contrast, today donation boxes are now opened by two employees who count the money and enter the total on a pre-numbered receipt. Donations are then deposited in the organization's cash register.

The Department makes the following recommendations to improve its cash receipting system:

1. Document cash receipting and cash handling procedures.
2. Memorialize the donation box procedures described above.
3. Since pre-numbered animal adoption forms and animal receiving forms also serve as cash receipts, we recommend creating a log to account for the pre-numbered forms in order to ensure all cash receipts are accounted for and establish an audit trail. The forms should be reviewed by management staff to ensure they are all accounted for. A procedure should be developed to deal with missing forms. Additional management emphasis should be placed on verification that all pre-numbered forms that serve as cash receipts and cash receipts are accounted for.
4. A log should be created to track the pre-numbered receipt books in order to ensure all cash receipts are accounted for and to establish an audit trail.
5. Daily receipts and daily Cash Control forms should be reconciled more often. Deposit slips should also be prepared more often.
6. Review cash handling procedures to make sure that the use of three separate receipt types is the most efficient.

7. Consider consolidating the Adoption and Receiving forms into a single universal form to streamline the receipting and cash handling process and ensure accountability.
8. Two employees should be assigned to open mail and count money together, with at least one of the two employees on a rotating basis.

C. Budgeting should reflect actual planning and revenues.

Prior to beginning the audit, the Department was aware of a number of public statements that Greenhill was experiencing substantial operating losses (some of these references were to annual losses in excess of \$100,000). The Department was puzzled by these references since each of the organization's last four Form 990 returns reflected that total revenue exceeded total expenses, and that the organization had net assets valued most recently at over \$800,000 (*see*, for example, page 1 of the return for the year ended June 30, 2000, attached as Exhibit A). The Department was intent on reconciling the difference in perception with the actual financial health of the organization.

Exhibit B to this report shows the organization's annual expenses as compared to all revenue sources. Over the past four years, nine months, Greenhill's total annual revenue has exceeded total annual expenses by an average of over \$100,00 per year, with total net income of \$519,810.

However, when adjustments are made to focus on annual donations/program service revenue as compared to operational expenses, the picture is not nearly as rosy. Exhibit C shows total net income for the same four year, nine month period is reduced to \$186,241 when the "building fund" donations are factored out and depreciation (which is a non-cash outlay) is excluded as an operating expense.

Greenhill is fortunate to receive periodic bequests from the estates of Greenhill supporters. The receipt of this money is erratic, however. Some years, the organization has not received any bequests. Other years, total bequests have exceeded \$100,000. Based on our conversations with numerous Greenhill representatives, Greenhill has tried to reserve this money for capital projects. However, to some extent this money necessarily has been used to cover annual operating expenses. As summarized in Exhibit D, if this income source is factored out (in addition to the adjustments included in Exhibit C), the organization would have been operating at a net loss for the past several years, including an operating loss for the year ended June 30, 2000, of \$106,966.

Because bequests cannot be anticipated, Greenhill needs to adopt an annual budget that is realistic and does not rely on bequests to cover any significant amount of operating expenses. As an example, in the years ended June 30, 1999, 2000, and 2001, the organization consistently projected income from its major fundraising activity, the "Share-a-Little-Love" campaign, at a level never reached in any prior year. Now is the time the organization should be preparing a proposed budget for the 2001-2 fiscal year and the Department urges the Board to pay close

attention to this issue and to develop a realistic “break-even” operating budget, independent of bequests.

D. Greenhill’s budget should allow for depreciation expenses.

No allowance for depreciation expense is incorporated into Greenhill’s budget. Since the budget is set to break even, this means the Board is budgeting an operating loss in the amount of the depreciation. This is ill-advised because, over time, fixed assets will need replacement. Depreciation is a yearly estimate of what the replacement cost will be. Failing to budget for depreciation means the organization is not planning for future capital needs by reserving funds on a yearly basis. The Department recommends that Greenhill revise its budgeting practices to support planning for the future replacement of fixed assets.

E. The Board should institute a system of tracking restricted donations.

Donations are typically made to support the general purposes of the organization. However, organizations may receive donations earmarked for particular organization activities. In such cases charitable contributions must be used for the specific purposes for which they are donated. See Fisch, Freed and Schachter, *Charities and Charitable Foundations*, § 519, p. 402 (1974) and *State ex rel. v. Toney*, 141 OR 406, 17 P2d 1105 (1933).

Greenhill does not have a system in place to track and ensure all restricted funds are expended in accordance with the donor’s wishes. This deficiency in the accounting system includes the program boxes checked on the donation coupon in the newsletter, and to donations from other sources. Similarly, donations of cat food, for example, have been recorded as “general” rather than “restricted.” The Department recommends that donor-directed donation should be recorded separately as revenue by type, and that any subsequent purchase be recorded as an expense.

GOVERNANCE

General Observations

The Board has made no significant breach of fiduciary duty. Greenhill is not being dramatically mismanaged. However, it would be disingenuous to ignore the outpouring of community attention surrounding the recent upheaval at Greenhill, and the frustration expressed by both the Board and the current and former staff.

In every nonprofit organization, the board of directors is charged with the legal responsibility for the organization’s actions. That responsibility includes building and nurturing a strong working board. Individual members of a board must carry out their responsibilities with a duty of care. This means that directors need not be right on every decision, but they must conduct all of the organization’s affairs with common sense and informed judgment.

In many larger organizations, the board hires and supervises staff who handle the day-to-day operations and often provide much input and support to the board's guidance of the organization. Good governance requires that the board and the staff agree on how to share the responsibility for organizational leadership. It is almost axiomatic that the board sets policy and the staff implements the policies that the board establishes. However, that balance is difficult to put into practice. In a successful organization, the board creates clear expectations for and flexible relationships with its staff in order to further the organization's mission in an efficient and effective manner.

A nonprofit is successful when a board creates a positive relationship with those who are supposed to benefit from the organization – the public. An accurate image and a positive reputation will influence what resources become available to an organization. Positive interaction among board, staff and citizens creates a workable environment for the organization to focus on carrying out its mission.

Specific Observations

A. *Qualified citizens should be added to the existing board.*

As is evident from reports received by the Department and from stories in the media, Greenhill enjoys great community support and interest in its operations. Board make-up should reflect that. While the board size has never dropped below the statutory requirement of three members, over the past decade the total number of board members has fluctuated between five and seven, to only three earlier this year. Bylaws allow for up to nine members. Both Ms. Hilton and Ms. Blackburn, long-time board members, have said it is their intent to resign from the board when others become qualified to lead the organization. It is important for the new board to acquire as much information as possible from these long-time members before they resign.

It is unfortunate that much criticism has been directed at Ms. Hilton and Ms. Blackburn. Both are capable individuals who have provided dedicated service to the organization for approximately 15 years. (Both began serving on the Greenhill board in the 1980s). We believe that much of the criticism is a result of important, sometimes controversial, decisions made by a board that was not ideally structured with respect to size and composition.

There is no right answer to the question of how large a board should be. An effective board has enough diversity of perspectives, knowledge, and skills to understand and evaluate the options before it, but not so many members that decision making is cumbersome or that board members begin to feel that their participation is not really needed. It should also be large enough to maintain credibility in the community it serves.

Board performance is also affected by the length of time board members serve. While continuity is important, experience shows that it must be balanced with the need for fresh insights and new energy as well as the need for new skills and new connections with the community.

In non-member organizations such as Greenhill, boards are “self-perpetuating.” One of the duties of board membership is the cultivation of new board members. For the past several years, this responsibility has not have received enough attention.

The Department notes that the Board has made a great deal of recent progress in this area. The Board has added three new members during the last two months. In addition, the Board added at least one individual experienced in humane society operations to its advisory committee, and named five new residents with nonprofit experience to a community task force. The Department recommends that up to three additional board members be added, possibly from members of the existing advisory committee or task force. The practice of promoting from the advisory committee is commendable. A CPA or other individual with finance experience is also recommended in light of CPA Karen Fincel’s resignation last fall. Others with management and/or legal skills would serve the Board well.

B. The Board should improve its ability to manage its staff.

While it is the province of a board to hire and control staff, creating workable relationships with staff furthers an organization’s goals. Without dedicated and informed staff, a large organization becomes mired in internal struggles which detract from the organization’s viability.

When the Greenhill board fired Laura Brounsten without notice, public and personal reactions were, to say the least, unfavorable. While the extent of the media attention and reaction among remaining staff may not have been predictable, the fact that it would occur on some level could not have been surprising to the Board. On this first level, then, maintaining public confidence in Greenhill was not served by the way in which Ms. Brounsten, an executive director with considerable community exposure, was terminated. Although Ms. Brounsten reported that she knew some board members were unhappy with her, she was not told specifically why she was being fired. The Board had not completed a review of Ms. Brounsten’s performance during her 16 month tenure, although that was underway. Certainly, informing Ms. Brounsten of specific reasons for the Board’s dissatisfaction as part of a probation or regular review process could have helped ameliorate the aftermath of her termination. The Department recommends that the Board institute a periodic evaluation process for staff, along with guidelines on how to interview and hire an executive director. It should be noted that during the audit process, the Board acknowledged that these procedures required improvement, and that they intended to become current on employee evaluations as soon as possible.

As for the reasons for Ms. Brounsten’s termination, the Department found that the Board had lost confidence in their executive director’s ability and interest to do her job *as the Board defined it*. According to the Board, over the course of her tenure, Ms. Brounsten was not forthcoming on certain issues and did not perform fundraising tasks as instructed. In one instance, Ms. Brounsten facilitated the sale of a donated truck to a board member without informing the entire Board who, by statute, should approve of such transactions to avoid a

conflict of interest. *See* ORS 65.361.² According to the Board, members of the community also expressed concerns about the management of the shelter and Ms. Brounsten's professionalism.

These specific concerns aside, no authority would require a nonprofit board to work with an executive director in whom the board had lost trust. Moreover, examination of the Greenhill board's actions reveals that each individual member did discharge her duties "with care." This means that the Board educated itself about the facts and circumstances surrounding the management of the shelter and Ms. Brounsten's activities, made reasonable inquiry to obtain information about these subjects, then made a decision to terminate that would be deemed reasonable by others who operate under similar circumstances. No significant breaches of fiduciary duty occurred.

The Department does recognize, however, that the Board failed to be proactive with the public and with its staff, and that this mistake led directly to uproar in the community. With better review procedures and a more sensitive approach to a nonprofit's public image, these problems can be avoided in the future.

CONCLUSION

Greenhill Humane Society is financially solvent, and is making progress in expanding its board and community support. Budgeting practices have been improved in some areas, and isolated past instances of possible financial wrongdoing were not confirmed.

The Department has completed its audit. This report should provide all those interested with an understanding of the problems at Greenhill and the corrective recommendations made. The Department has determined that the Board should continue to address the weaknesses discovered during this audit, and proceed forward. The Department will expect a written communication from the Board in 60 days describing what actions have been implemented by the organization in response to this report.

Sincerely,

Christine B. Miller
Assistant Attorney General

Reed B. Drew
Charitable Audit Coordinator
Charitable Activities Section

² The statute contemplates approval by disinterested board members, after full disclosure of the proposed transaction to the board. However, even if this process is not observed, there is no violation of law if the transaction is fair to the corporation. In this instance, we conclude that the sale price was within the range of comparable transactions.

Return of Organization Exempt From Income Tax

1999

Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust
Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is Open to Public Inspection

A For the 1999 calendar year, OR tax year period beginning **JUL 1, 1999** and ending **JUN 30, 2000**

B Check if:
 Change of address
 Initial return
 Final return
 Amended return (required also for state reporting)

C Name of organization: **GREENHILL HUMANE SOCIETY, SPCA**
 Number and street (or P.O. box if mail is not delivered to street address): **88530 GREENHILL ROAD**
 City or town, state or country, and ZIP+4: **EUGENE, OR 97402**

D Employer identification number: **93-0467412**
 E Telephone number: **(541) 689-1503**
 F Check if exemption application is pending

G Type of organization: Exempt under 501(c)(3) (insert number) OR section 4947(a)(1) nonexempt charitable trust
 Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No
 (b) If "Yes," enter the number of affiliates for which this return is filed: _____
 (c) Is this a separate return filed by an organization covered by a group ruling? Yes No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) _____
 J Accounting method: Cash Accrual Other (specify) _____

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.
 Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	524,520.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>458,777.</u> noncash \$ <u>65,743.</u>)	1d	524,520.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	106,338.		
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4	1,145.		
	5	Dividends and interest from securities	5	18,363.		
	6a	Gross rents	6a			
	6b	Less: rental expenses	6b			
	6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7				
8a	Gross amount from sale of assets other than inventory	(A) Securities	8a	10,616.	(B) Other	3,500.
		Less: cost or other basis and sales expenses	8b	10,000.	7,358.	
		Gain or (loss) (attach schedule)	8c	616.	-3,858.	
		Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	STMT 1	STMT 2	-3,242.
9	Special events and activities (attach schedule)	a	Gross revenue (not including \$ <u>186,239.</u> of contributions reported on line 1a)	9a		
		b	Less: direct expenses other than fundraising expenses	9b		
		c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	SEE STATEMENT 3	
10a	Gross sales of inventory, less returns and allowances	10a	39,060.			
		b	Less: cost of goods sold	10b	31,558.	
10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	STMT 4	7,502.		
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	654,626.			
Expenses	13	Program services (from line 44, column (B))	13	587,171.		
	14	Management and general (from line 44, column (C))	14			
	15	Fundraising (from line 44, column (D))	15	8,325.		
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17	595,496.		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	59,130.		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	768,261.		
	20	Other changes in net assets or fund balances (attach explanation)	20	0.		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	827,391.		

EXHIBIT A

Greenhill Humane Society
Income and Expense
07/1998 - 06/1999 to 07/2000 - 03/2001

<u># of months</u>	<u>Year</u>	<u>Estates & Trusts Donations</u>	<u>Building Fund Donations</u>	<u>Other Income</u>	<u>Total Income</u>	<u>Total Expenses</u>	<u>Income (Loss)</u>
12	07/1996 - 06/1997	100,738	10,790	443,400	554,928	(426,294)	128,634
12	07/1997 - 06/1998	49,839	33,340	541,671	624,850	(516,783)	108,067
12	07/1998 - 06/1999	0	183,997	504,596	688,593	(594,828)	93,765
12	07/1999 - 06/2000	20,000	173,359	461,267	654,626	(595,496)	59,130
9	07/2000 - 03/2001	110,961	6,290	384,068	501,319	(371,105)	<u>130,214</u>
							519,810

Greenhill Humane Society
Income and Expense
Excluding Building Fund Income and Depreciation
07/1998 - 06/1999 to 07/2000 - 03/2001

<u># of months</u>	<u>Year</u>	<u>Estates & Trusts Donations</u>	<u>Building Fund Donations</u>	<u>Other Income</u>	<u>Total Income</u>	<u>Total Expenses</u>	<u>Income (Loss)</u>
12	07/1996 - 06/1997	100,738	0	443,400	544,138	(417,118)	127,020
12	07/1997 - 06/1998	49,839	0	541,671	591,510	(502,197)	89,313
12	07/1998 - 06/1999	0	0	504,596	504,596	(580,646)	(76,050)
12	07/1999 - 06/2000	20,000	0	461,267	481,267	(568,233)	(86,966)
9	07/2000 - 03/2001	110,961	0	384,068	495,029	(362,105)	<u>132,924</u>
							186,241

Greenhill Humane Society
 Income and Expense
 Excluding Estate Income, Building Fund Income, and Depreciation
 07/1998 - 06/1999 to 07/2000 - 03/2001

<u># of months</u>	<u>Year</u>	<u>Estates & Trusts Donations</u>	<u>Building Fund Donations</u>	<u>Other Income</u>	<u>Total Income</u>	<u>Total Expenses</u>	<u>Income (Loss)</u>
12	07/1996 - 06/1997	0	0	443,400	443,400	(417,118)	26,282
12	07/1997 - 06/1998	0	0	541,671	541,671	(502,197)	39,474
12	07/1998 - 06/1999	0	0	504,596	504,596	(580,646)	(76,050)
12	07/1999 - 06/2000	0	0	461,267	461,267	(568,233)	(106,966)
9	07/2000 - 03/2001	0	0	384,068	384,068	(362,105)	<u>21,963</u> (95,297)