GRANT CONTRACT BETWEEN THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AND PET COMMUNITY CENTER

This Grant Contract issued and entered into pursuant to Substitute Budget Ordinance BL2025-833 by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Pet Community Center ("Recipient"), is for the provision of spay and neutering services, as further defined in the "SCOPE OF PROGRAM" and detailed in this Grant Contract. Attachments A through G are incorporated herein by reference.

A. SCOPE OF PROGRAM:

- A.1. The Recipient will serve as an expedient source of spay and neutering services for Metro Animal Care & Control.
- A.2. The Recipient must spend grant funds consistent with the Grant Spending Plan, attached and incorporated herein as **Attachment A**. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.
- A.3. The Recipient must comply with all monthly reporting requirements. Recipient must submit monthly reports that contain the following:
 - Number and species of animal spayed and/or neutered
 - Other data as requested.
- A.4. The Recipient will only utilize these grant funds for services the Recipient provides to resident animals of Davidson County through the Recipient's spay and neutering program in Davidson County.

B. GRANT CONTRACT TERM:

B.1. Grant Contract Term. The term of this Grant will commence on the date filed with the Metropolitan Clerk after receiving all required Metro approvals and ending on June 30, 2026. Metro will have no obligation for services rendered by the Recipient that are not performed within this term, although it is understood that Recipient has provided services prior to the commencement of the term of this agreement and will be allowed to submit invoices and be paid for services rendered beginning July 1, 2025.

C. PAYMENT TERMS AND CONDITIONS:

C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed Twenty Thousand dollars (\$20,000). The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

Subject to modification and amendments as provided in section D.2 of this agreement, this amount will constitute the Grant Amount and the entire compensation to be provided to the Recipient by Metro.

C.2. **Payment Methodology.** The Recipient will only be compensated for actual costs based upon the Grant Spending Plan, not to exceed the maximum liability established in Section C.1

Upon progress toward the completion of the work, as described in Section A of this Grant Contract, the Recipient shall submit invoices and any supporting documentation as requested by Metro to demonstrate that the funds are used as required by this Grant, prior to any payment for allowable costs. Such invoices shall be submitted no more often than monthly and indicate at a minimum the amount charged by Spending Plan line-item for the period invoiced, the amount charged by line-item to date, the total amount charged for the period invoiced, and the total amount charged under this Grant Contract to date.

Recipient must send all invoices to Metro Public Health Department, John.Finke@nashville.gov.

Final invoices for the contract period should be received by July 15, 2026. Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

- C.3. **Annual Expenditure Report.** The Recipient must submit a final grant <u>Annual Expenditure</u> <u>Report</u>, to be received by Metro Public Health Department, within forty-five (45) days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.
- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Any unallowable cost discovered after payment of the final invoice shall be returned by the Recipient to Metro within fifteen (15) days of notice.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment**. Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.

D. STANDARD TERMS AND CONDITIONS:

- D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant and approved by the Metropolitan Council.
- D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.

- D.3. Termination for Cause. Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees or principals have engaged in conduct or violated any federal, state or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant Contract. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.
- D.4. **Termination Notice.** Metro may terminate the Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by Metro. Metro shall give the Recipient at least thirty (30) days written notice before effective termination date.
 - (a) The Recipient shall be entitled to receive compensation for satisfactory, authorized service completed as of the effective termination date, but in no event shall Metro be liable to the Recipient for compensation for any service that has not been rendered.
 - (b) Upon such termination, the Recipient shall have no right to any actual general, special, incidental, consequential or any other damages whatsoever of any description or amount.
- D.5. **Termination Funding.** The Grant Contract is subject to the appropriation and availability of local, State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, Metro shall have the right to terminate the Grant Contract immediately upon written notice to the Recipient. Upon receipt of the written notice, the Recipient shall cease all work associated with the Grant Contract on or before the effective termination date specified in the written notice. Should such an event occur, the Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the effective termination date. The Recipient shall be responsible for repayment of any funds already received in excess of satisfactory and authorized services completed as of the effective termination date.
- D.6. **Subcontracting.** The Recipient shall not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subGrantee, the Recipient will be considered the prime Recipient and will be responsible for all work performed.
- D.7. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.
- D.8. Nondiscrimination. The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.9. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this

Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Non-profit Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.

- D.10. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.
- D.11. **Reporting.** The Recipient must submit a <u>Final Program Report</u>, to be received by Metro Public Health Department, within forty-five (45) days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.
- D.12. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.
- D.13. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.
- D.14. Metro Liability. Metro will have no liability except as specifically provided in this Grant Contract.
- D.15. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.
- D.16. Indemnification and Hold Harmless.
 - (a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent Grantees, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent Grantees, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.
 - (b) Metro will not indemnify, defend or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.
 - (c) Recipient will pay Metro any expenses incurred as a result of Recipient's failure to fulfill any obligation in a professional and timely manner under this Contract.
 - (d) Recipient's duties under this section will survive the termination or expiration of the grant.
- D.17. **Force Majeure.** "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure

or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.

- D.18. **Iran Divestment Act.** In accordance with the Iran Divestment Act, Tennessee Code Annotated § 12-12-101 et seq., Recipient certifies that to the best of its knowledge and belief, neither Recipient nor any of its subcontractors are on the list created pursuant to Tennessee Code Annotated § 12-12-106. Misrepresentation may result in civil and criminal sanctions, including contract termination, debarment, or suspension from being a contractor or subcontractor under Metro contracts.
- D.19. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply with applicable federal, state or local laws in connection with the performance of services under this Grant Contract.
- D.20. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.
- D.21. **Completeness.** This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.
- D.22. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.23. **Severability.** In the event any provision of this Agreement is rendered invalid or unenforceable, said provision(s) hereof will be immediately void and may be renegotiated for the sole purpose of rectifying the error. The remainder of the provisions of this Agreement not in question shall remain in full force and effect.
- D.24. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds Five Thousand dollars (\$5,000).

The Recipient agrees to be responsible for the accountability, maintenance, management, and inventory of all property purchased totally or in part with funds provided under this Grant Contract. Upon termination of the Grant Contract, where a further contractual relationship is not entered into, or at any time during the term of the Grant Contract, the Recipient must request written approval from Metro for any proposed disposition of equipment purchased with Grant funds. All equipment must be disposed of in such a manner as parties may agree as appropriate and in accordance with any applicable federal, state or local laws or regulations.

- D.25. Assignment—Consent Required. The provisions of this contract will inure to the benefit of and will be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Recipient under this contract, neither this contract nor any of the rights and obligations of Recipient hereunder may be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer will not release Recipient from its obligations hereunder. Notice of assignment of any rights to money due to Recipient under this Contract must be sent to the attention of the Metro Department of Finance.
- D.26. Gratuities and Kickbacks. It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy in any proceeding or application, request for ruling, determination, claim or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore. It will be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subGrantee under a contract to the prime Grantee or higher tier subGrantee or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from participation in Metropolitan Government contracts.
- D.27. **Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by email transmission, or by first class mail, addressed to the respective party at the appropriate email or physical address as set forth below <u>or</u> to such other party, email, or address as may be hereafter specified by written notice.

Metro

For contract-related matters: Metro Public Health Department 2500 Charlotte Avenue Nashville, TN 37209 Holly.Rice@nashville.gov For inquiries regarding invoices: Metro Public Health Department 2500 Charlotte Avenue Nashville, TN 37209 Nancy.Uribe@nashville.gov

Recipient

Executive Director Pet Community Center 5233 Harding Place #5247 Nashville, TN 37217

- D.28. **Lobbying.** The Recipient certifies, to the best of its knowledge and belief, that:
 - a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

- b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this grant, loan, or cooperative agreement, the Recipient must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Recipient will require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all subcontractors of federally appropriated funds shall certify and disclose accordingly.

D.29. Certification Regarding Debarment and Convictions.

- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;
 - iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
 - iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in Sections D.29(a)(ii) and D.29(a)(iii) of this certification.
- b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.29(a).
- D.30. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.
- D.31. **Health Insurance Portability and Accountability Act.** Metro and Recipient shall comply with obligations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and its accompanying regulations.
 - Recipient warrants that it is familiar with the requirements of HIPAA and its
 accompanying regulations and will comply with all applicable HIPAA requirements in the
 course of this Agreement.
 - b. Recipient warrants that it will cooperate with Metro, including cooperation and coordination with Metro privacy officials and other compliance officers required by HIPAA and its regulations, in the course of performance of this Agreement so that both parties will be in compliance with HIPAA.
 - c. Recipient agrees to sign documents, including but not limited to Business Associate agreements, as required by HIPAA and that are reasonably necessary to keep Metro and

Grant contract between the Metropolitan Government	t of Nashville and Davidson	County and Pet
Community Center. Contract #		-

Recipient in compliance with HIPAA. This provision shall not apply if information received by the Recipient from Metro under this Agreement is not "protected health information" as defined by HIPAA, or if HIPAA permits Recipient and Metro to receive such information without entering into a Business Associate agreement or signing another such document.

Signature page follows.

Community Community	t between the Metropolitan Government of Nashville and Davidson County and Pet enter, Contract #
Recipient:	Pet Community Center
Ву:	Robert S
Title:	President/CO
day of HL	d subscribed to before me, a Notary Public this 2025, by Srandon K) Ce, the of Contractor and duly authorized to execute nt on Contractor's behalf.
Notary Public	/ OF
My Commiss	sion Expires: 08 9 28 My Commission Expires August 19, 2028

Grant contract between the Metropolitan Government of Na Community Center, Contract #	shville and Davidson County and Pet
METROPOLITAN GOVERNMENT OF NASHVILLE	AND DAVIDSON COUNTY
Signed by:	
Sanni dreola	8/18/2025
Director, Metro Public Health Department	Date
Signed by:	
Tené Hamilton Franklin	8/18/2025
Chair, Board of Health	Date
APPROVED AS TO AVAILABILITY OF FUNDS:	
Signed by:	
Jenneen Reed/mgw DH AP	8/18/2025
Director, Department of Finance	Date
APPROVED AS TO RISK AND INSURANCE:	
DocuSigned by:	
Balogun Cobb	8/19/2025
Director of Risk Management Services	Date
APPROVED AS TO FORM AND LEGALITY:	

Signed by: Matthew Garth 8/27/2025 Metropolitan Attorney Date FILED:

Metropolitan Clerk Date

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Director, Metro Public Health Department	Date
Chair, Board of Health APPROVED AS TO AVAILABILITY OF FUNDS:	Date
Director, Department of Finance APPROVED AS TO RISK AND INSURANCE:	Date
Director of Risk Management Services APPROVED AS TO FORM AND LEGALITY:	Date
Metropolitan Attorney FILED:	Date
Metropolitan Clerk	Date

Table of Contents of Attachments:

- A. Grant Spending Plan
- B. Certificate of Assurance
- C. Non-Profit Grants Manual Receipt Acknowledgement
- D. Internal Revenue Service 501(c)(3) Tax-Exempt Organization Letter
- E. Non-Profit Charter and Tennessee Secretary of State Non-Profit Confirmation
- F. Independent Audit completed by Certified Public Accountant
- G. Certificate of Insurance

ATTACHMENT A

GRANT BUDGET (BUDGET PAGE 1)

APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the grant period.

period.				
Object Line-item Reference	(detail schedule(s) attached as applicable)	GRANT CONTRACT	GRANTEE MATCH ³	TOTAL PROJECT
1	Salaries ²	\$0.00	\$0.00	\$0.00
2	Benefits & Taxes	\$0.00	\$0.00	\$0.00
4, 15	Professional Fee/ Grant & Award ²	\$0.00	\$0.00	\$0.00
5	Supplies	\$0.00	\$0.00	\$0.00
6	Telephone	\$0.00	\$0.00	\$0.00
7	Postage & Shipping	\$0.00	\$0.00	\$0.00
8	Occupancy	\$0.00	\$0.00	\$0.00
9	Equipment Rental & Maintenance	\$0.00	\$0.00	\$0.00
10	Printing & Publications	\$0.00	\$0.00	\$0.00
11, 12	Travel/ Conferences & Meetings ²	\$0.00	\$0.00	\$0.00
13	Interest ²	\$0.00	\$0.00	\$0.00
14	Insurance	\$0.00	\$0.00	\$0.00
16	Specific Assistance To Individuals ²	\$20,000.00	\$0.00	\$20,000.00
17	Depreciation ²	\$0.00	\$0.00	\$0.00
18	Other Non-Personnel ²	\$0.00	\$0.00	\$0.00
20	Capital Purchase ²	\$0.00	\$0.00	\$0.00
22	Indirect Cost (0% of S&B)	\$0.00	\$0.00	\$0.00
24	In-Kind Expense	\$0.00	\$0.00	\$0.00
25	GRAND TOTAL	\$20,000.00	\$0.00	\$20,000.00

¹ Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, *Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A*. (posted on the Internet at: https://www.tn.gov/assets/entities/finance/attachments/policy3.pdf).

² Applicable detail follows this page if line-item is funded.

³ A Grantee Match Requirement is detailed by this Grant Budget, and the maximum total amount reimbursable by the State pursuant to this Grant Contract, as detailed by the "Grant Contract" column above, shall be reduced by the amount of any Grantee failure to meet the Match Requirement.

GRANT BUDGET LINE-ITEM DETAIL

(BUDGET PAGE 2)

SALARIES						AMOUNT
Name - Title Salary	Х	Percentage of Time	+	Longevity Bonus		
	Х	100%	+	Donus	\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
	х	100%	+		\$	
	Х	100%	+		\$	
	х		+		\$	
	х		+		\$	
	Х	100%	+		\$	
	Х	100%	+		\$	
ROUNDED TOTAL					\$	-
PROFESSIONAL FEE/ GRANT & AWARD						AMOUNT
ROUNDED TOTAL					\$	-
TRAVEL/ CONFERENCES & MEETINGS						AMOUNT
ROUNDED TOTAL					\$	
				E	<u> </u>	
SPECIFIC ASSISTANCE TO INDIVIDUALS						AMOUNT
Funding to offset the cost of spay/neuter surgeries for Davidson County residents experiencing financial					\$	20,000.00
the model to the						



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Department of Finance 700 President Ronald Reagan Way, STE 201 Nashville, Tennessee 37210

Metropolitan Government of Nashville and Davidson County Recipient of Metro Grant Funding Certifications of Assurance

As a condition of receipt of this funding, the Recipient assures that it will comply fully with the provisions of the following laws.

- The Americans with Disabilities Act (ADA) of 1990, 42 U.S.C. Section 12116;
- Title VI of the Civil Rights Act of 1964, as amer ded which prohibits discrimination on the basis of race, color, and national origin;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

CERTIFICATION REGARDING LOBBYING - Certification for Contracts, Grants, Loans, and Cooperative Agreements

By accepting this funding, the signee hereby certifies, to the best of his or her knowledge and belief, that:

- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Cor gress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this grant, loan, or cooperative agreement, the Recipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Recipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients of federally appropriated funds shall certify and disclose accordingly.

Kom Ca R		
Signature of Authorized R	epreser	ntative
Name: Brandon Dy 6		
Title: President/COO		
Agency Name: <u>Pet Comm</u>	unite	Centa
Date: 7/11/25	ļ	



Department of Finance 700 President Ronald Reagan Way, STE Nashville, Tennessee 37210

Metropolitan Government of Nashville and Davidson County Recipient of Metro Grant Funding Non-Profit Grants Manual Receipt Acknowledgement

As a condition of receipt of this funding, the recipient acknowledges the following:

- Receipt of the Non-Profit Grants Manual, updated February 2, 2023, issued by the Division of Grants and Accountability. Electronic version can be located at the following: Non-Frofit Grant Resources
- The recipient has read, understands and hereby affirms that the agency will adhere to the requirements and expectations outlined within the Non-Profit Grants Manual.
- The recipient understands that if the organization has any questions regarding the Non-Profit Grants Mahual or its content, they will consult with the Metro department that awarded their grant.

*Note to Organizations: Please read the Non-Profits Grants Manual carefully to ensure that you understand the requirements and expectations before signing this document.

Sula		
Signature of Author		native
Name: Brandon	Die	
Title: President (C	to '	
Agency Name: Pe		ista
Date: 7/11/25		

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

JUL 1 4 2011

PET COMMUNITY CENTER INC C/O NATALIE CORWIN 1010A VIRGINIA AVE NASHVILLE, TN 37216

Employer Identification Number: 45-1524886 DLN: 401125015 Contact Person: ID# 31210 SUSAN Y MALONEY Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: March 31, 2011 Contribution Deductibility: Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Enclosure: Publication 4221-PC

CHARTER OF PET COMMUNITY CENTER, INC.



The undersigned person, acting as incorporator of a nonprofit corporation under the Tennessee Nonprofit Corporation Act, adopts the following charter for the above-listed corporation:

- 1. The name of the corporation is Pet Community Center, Inc.
- 2. The organization is organized exclusively for charitable and educational purposes in the prevention of animal cruelty.
- 3. The organization is a public benefit corporation.
- 4. The corporation will not have members.
- 5. (a) The complete address of the corporation's initial registered office in Tennessee is 1010a Virginia Avenue, Nashville, Tennessee 37216.
 - (b) The name of the initial registered agent, to be located at the address listed in 5(a), is Natalie Corwin.
- 6. The name and complete address of the incorporator is: Ashley S. Rudy, 1812 Broadway, Nashville, Tennessee 37203.
- 7. The complete address of the corporation's principal office is 1010a Virginia Avenue, Nashville, Tennessee 37216.
- The corporation is not for profit. No part of the net earnings of the organization shall 8. inure to the benefit of, or be distributable to its trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purpose set forth in the purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

- 9. Existence of the corporation commences with the filing of its Charter with the Secretary of State.
- 10. Upon dissolution the assets of the corporation are to be distributed for one or more exempt purposes within the meaning of section 501 (c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Ashley S. Rudy, Esq., Incorporator

march 31,2011

Date

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PET COMMUNITY CENTER, INC.

5233 HARDING PL SUITE 5247 NASHVILLE TN 37217

BRANDON DYCE

(615) 512-5001

Details

petcommunitycenter.org

Status: Active

CO Number: COI7032

Registration Date: 08/12/2011 Renewal Date: 09/28/2025

Purpose

Prevention of cruelty to animals, to strengthen the human-animal bond through accessible veterinary care and support services.

Financials (14)	
Officers (9)	~
Charity Events (0)	~



Secretary of State Tre Hargett

Tre Hargett was elected by the Tennessee General Assembly to serve as Tennessee's 37th secretary of state in 2009 and re-elected in 2013, 2017, 2021, and 2025. Secretary Hargett is the chief executive officer of the Department of State with oversight of more than 300 employees. He also serves on 16 boards and commissions, on two of which he is the presiding member. The services and oversight found in the Secretary of State's office reach every department and agency in state government.



X

PET COMMUNITY CENTER, INC.

5233 HARDING PL SUITE 5247 NASHVILLE TN 37217

BRANDON DYCE

(615) 512-5001

Details

petcommunitycenter.org

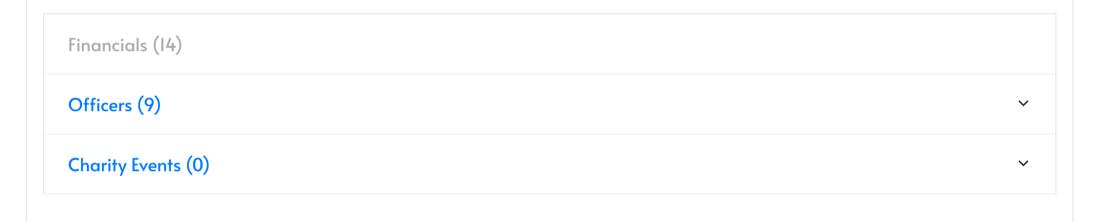
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Tennessee Code Unannotated

State Comptroller

State Treasurer

Title VI Information

Public Records Policy and Records Request Form













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PET COMMUNITY CENTER, INC.

Entity Type: Nonprofit Corporation

Formed in: TENNESSEE

Term of Duration: Perpetual

Religious Type: Non-Religious

Benefit Type: Public Benefit Corporation

Status: Active

Control Number: 000654829

Initial Filing Date: 3/31/2011 2:53:00 PM

Fiscal Ending Month: December

AR Due Date: 04/01/2026

Registered Agent

BRANDON D DYCE

5233 HARDING PLACE 5247

NASHVILLE, TN 37217

Principal Office Address

5233 HARDING PLACE 5247

NASHVILLE, TN 37217

Mailing Address

5233 HARDING PLACE 5247

NASHVILLE, TN 37217

AR Standing: Good Revenue Standing: N/A

History (24)

Financial Statements For the Years Ended December 31, 2023 and 2022

Pet Community Center, Inc.Financial Statements For the Years Ended December 31, 2023 and 2022

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Independent Auditor's Report

Board of Directors
Pet Community Center, Inc.

Opinion

We have audited the financial statements of Pet Community Center, Inc. (the Organization), which comprise the statements of financial position as of December 31, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2023 and 2022, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
 error, and design and perform audit procedures responsive to those risks. Such procedures include examining,
 on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

entending CA Brown, PLLC

Blankenship CPA Group, PLLC Brentwood, Tennessee

October 14, 2024



Pet Community Center, Inc.Statements of Financial Position December 31, 2023 and 2022

	2023	2022
Assets		
Current assets		
Cash	\$ 560,744	\$ 73,674
Restricted cash	62,681	33,300
Accounts receivable	15,874	23,569
Grants receivable	5,407	36,150
Contributions receivable, current portion	100,000	110,583
Inventory	51,724	46,487
Prepaid expenses	 7,410	 5,537
Total current assets	803,840	329,300
Other assets		
Operating lease, right-of-use assets	274,741	332,008
Contributions receivable, net of current portion	200,000	318,917
Cash restricted for capital campaign	109,986	119,727
Property and equipment, net	241,816	330,579
Security deposit	 10,374	 9,674
Total other assets	 836,917	 1,110,905
Total assets	\$ 1,640,757	\$ 1,440,205
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 23,584	\$ 16,565
Accrued expenses	72,990	64,397
Operating lease liabilities, current portion	 61,004	 57,267
Total current liabilities	157,578	138,229
Operating lease liabilities, net of current portion	 213,737	 274,741
Total liabilities	371,315	412,970
Net assets		
Without donor restrictions	796,775	344,708
With donor restrictions	 472,667	 682,527
Total net assets	 1,269,442	 1,027,235
Total liabilities and net assets	\$ 1,640,757	\$ 1,440,205

Pet Community Center, Inc.Statements of Activities For the Years Ended December 31, 2023 and 2022

				2023			2022					
		hout donor strictions			Total		Without donor restrictions		With donor restrictions			Total
Program Revenues												
Spay and neuter services	\$	274,504	\$	-	\$	274,504	\$	157,835	\$	-	\$	157,835
Ancillary services		616,430				616,430		628,322				628,322
Total program revenues		890,934		-		890,934		786,157		-		786,157
Public Support and Other Revenues												
Contributions of cash and other												
financial assets												
Contributions, operations		457,235		-		457,235		523,184		-		523,184
Employee retention credits		603,707		-		603,707		-		-		-
Grants		12,650		101,457		114,107		20,732		96,513		117,245
Total contributions of cash and												
other financial assets		1,073,592		101,457		1,175,049		543,916		96,513		640,429
Contributions of nonfinancial assets		178,498		-		178,498		79,210		-		79,210
Special events		214,040		-		214,040		244,688		-		244,688
Gain (loss) on disposal of fixed assets		(66,983)		-		(66,983)		-		-		-
Miscellaneous revenues		10,572		-		10,572		1,023		-		1,023
Net assets released from restrictions		311,317		(311,317)				163,232		(163,232)		
Total public support and												
other revenues		1,721,036		(209,860)		1,511,176		1,032,069		(66,719)		965,350
Total revenues		2,611,970		(209,860)		2,402,110		1,818,226		(66,719)		1,751,507
Expenses												
Program services		1,705,759		-		1,705,759		1,403,970		-		1,403,970
Management and general		158,935		-		158,935		154,477		-		154,477
Fundraising		295,209				295,209		280,508				280,508
Total expenses		2,159,903		-		2,159,903		1,838,955		-		1,838,955
Change in net assets		452,067		(209,860)		242,207		(20,729)		(66,719)		(87,448)
Net assets, beginning of year		344,708		682,527		1,027,235		365,437		749,246		1,114,683
Net assets, end of year	\$	796,775	\$	472,667	\$	1,269,442	\$	344,708	\$	682,527	\$	1,027,235

Pet Community Center, Inc.Statement of Functional Expenses
For the Year Ended December 31, 2023

			Supporting services					
	Program	Mai	nagement				_	Total
	services	and	d general	Fu	ndraising		Total	expenses
Payroll expenses	\$ 933,363	\$	83,684	\$	221,796	\$	305,480	\$ 1,238,843
Cost of goods sold	242,925		-		-		-	242,925
Advertising and marketing	-		-		2,950		2,950	2,950
Bad debt expense	39,594		-		-		-	39,594
Bank and credit card fees	17,660		74		6,126		6,200	23,860
Contract services	7,745		57,169		-		57,169	64,914
Depreciation	62,659		-		-		-	62,659
Facilities and maintenance	131,653		418		-		418	132,071
Office and program supplies	201,294		448		1,265		1,713	203,007
Other expenses	1,314		6,507		445		6,952	8,266
Postage and shipping	2,490		181		2,263		2,444	4,934
Printing and copying	3,175		84		1,751		1,835	5,010
Program supplies and expenses	9,499		-		-		-	9,499
Rabies licenses	39,960		-		-		-	39,960
Recruitment	2,377		224		-		224	2,601
Registration fees	2,295		117		-		117	2,412
Special events	-		-		50,528		50,528	50,528
Subscriptions	3,239		8,555		7,273		15,828	19,067
Telephone and communications	4,335		185		292		477	4,812
Travel and meetings	 182		1,289		520		1,809	 1,991
	\$ 1,705,759	\$	158,935	\$	295,209	\$	454,144	\$ 2,159,903

See notes to financial statements 5

Pet Community Center, Inc.Statement of Functional Expenses
For the Year Ended December 31, 2022

			Supporting services					
	Program	Mai	nagement				_	Total
	services	and	d general	Fu	ndraising		Total	expenses
Payroll expenses	\$ 923,229	\$	79,645	\$	215,419	\$	295,064	\$ 1,218,293
Cost of goods sold	228,954		-		-		-	228,954
Advertising and marketing	1,040		-		3,200		3,200	4,240
Bad debt expense	7,713		-		-		-	7,713
Bank and credit card fees	14,474		244		3,328		3,572	18,046
Contract services	1,900		33,380		-		33,380	35,280
Depreciation	13,497		-		-		-	13,497
Facilities and maintenance	70,561		28,241		-		28,241	98,802
Office and program supplies	79,035		319		727		1,046	80,081
Other expenses	-		2,909		225		3,134	3,134
Postage and shipping	2,465		73		2,011		2,084	4,549
Printing and copying	2,101		-		633		633	2,734
Program supplies and expenses	7,824		-		-		-	7,824
Rabies licenses	35,856		-		-		-	35,856
Recruitment	2,759		-		-		-	2,759
Registration fees	2,598		137		-		137	2,735
Special events	-		-		47,833		47,833	47,833
Subscriptions	3,372		6,090		6,503		12,593	15,965
Telephone and communications	5,579		923		294		1,217	6,796
Travel and meetings	 1,013		2,516		335		2,851	 3,864
	\$ 1,403,970	\$	154,477	\$	280,508	\$	434,985	\$ 1,838,955

See notes to financial statements 6

Pet Community Center, Inc.Statements of Cash Flows For the Years Ended December 31, 2023 and 2022

	2023	2022
Cash and restricted cash, beginning of year	\$ 226,701	\$ 443,578
Cash flows from operating activities		
Change in net assets	242,207	(87,448)
Adjustments to reconcile change in net assets to net cash		
provided (used) by operating activities:		
Bad debt expense	39,594	7,713
Contributions for capital campaign	(104,500)	(100,500)
Loss on disposal of equipment	66,983	-
Depreciation	62,659	13,497
Change in:		
Accounts receivable	(31,899)	36,214
Grants receivable	30,743	(33,900)
Contributions receivable, net	129,500	100,500
Inventory	(5,237)	5,243
Prepaid expenses	(1,873)	(5,537)
Security deposit	(700)	(7,291)
Accounts payable	7,019	7,962
Accrued expenses	 8,593	 (1,549)
Net cash provided (used) by operating activities	443,089	(65,096)
Cash flows from investing activities		
Purchase of property and equipment	(49,679)	(252,281)
Proceeds from sale of property and equipment	 8,800	
Net cash provided (used) by investing activities	(40,879)	(252,281)
Cash flows from financing activities		
Proceeds received from contributions		
restricted for capital campaign	104,500	100,500
Net change in cash and restricted cash	506,710	(216,877)
Cash and restricted cash, end of year	\$ 733,411	\$ 226,701
Reconciliation to statements of financial position		
Cash	\$ 560,744	\$ 73,674
Restricted cash	62,681	33,300
Cash restricted for capital campaign	 109,986	 119,727
	\$ 733,411	\$ 226,701
Supplemental disclsoure of cash flow information		
Operating lease right-of-use assets obtained in exchange for		
new lease obligations	\$ -	\$ 332,008

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 1. Organization and Nature of Activities

Pet Community Center, Inc. (the Organization) is a not-for-profit community service agency founded in March 2011. The Organization's major programs include free and low-cost spay/neuter, pet wellness, and outreach services targeted at underserved and low-income populations to ensure equity in pet ownership. The spay/neuter program is designed to address the issue of pet homelessness and shelter euthanasia in Middle Tennessee. The wellness clinic provides low-cost, walk-in services for pets, including vaccines, and preventive medicine. The goal of the wellness clinic is to provide preventive care that can reduce the number of pet owners relinquishing their pets to a shelter due to lack of access to affordable pet care. The wellness clinic also serves as an outreach program to share information about spay/neuter with pet owners. The Organization also offers several outreach programs that make spay/neuter surgery, pet food, and medical care and supplies more affordable and accessible to animals and families throughout Davidson County.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with US GAAP, which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Use of Estimates

The preparation of the financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Restricted Cash

Cash and restricted cash consists principally of checking and savings account balances with financial institutions.

Notes to Financial Statements For the Years Ended December 31, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Accounts Receivable

Accounts receivable are stated at unpaid balances. Receivables are written off in the period in which management deems the balance to be uncollectible. The Organization expects to fully collect these items; therefore no allowance has been recorded.

Contributions and Grants Receivable

Contributions and grants receivable represent the unconditional promises to give unless specifically restricted by the donor. The Organization has evaluated the allowance for uncollectible contributions and the discount to net present value and determined the estimated amounts are not material to the financial statements.

Inventory

Inventories, representing surgical supplies, vaccinations, and medicine, are stated at the lower-of-cost or net realizable value determined by the first-in, first-out method.

Property and Equipment

Equipment, furniture, vehicles, and leasehold improvements purchased in excess of \$500 are capitalized and stated at acquisition cost or at estimated fair value at the time of the gift, if donated. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as net assets without donor restrictions.

Depreciation of property and equipment is calculated by the straight-line method over estimated useful lives which range from three to five years.

Leases

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization recognizes most leases on its balance sheets as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the statements of operations.

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Leases

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or January 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to use the risk-free rate as the discount rate if the rate implicit in the lease is not readily determinable. The risk free rate is the rate of a zero coupon US Treasury instrument for the same period of time as the lease term.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reported in the statements of activities as net assets released in satisfaction of restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Contributed Nonfinancial Assets

Contributed nonfinancial are recognized if they create or enhance nonfinancial assets or the donated service requires specialized skills, was performed by a donor who possesses such skills, and would have been purchased by the Organization if not donated. Such services are recognized at estimated fair value as support and expense in the period the services were performed.

A number of unpaid volunteers have made significant contributions of their time to assist the Organization in implementing various programs for the years ended December 31, 2022, and 2023. The value of contributed time is not reflected in these financial statements in accordance with US GAAP.

Income Taxes

The Organization is exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the IRC. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

Advertising and marketing

The Organization expenses all advertising and marketing costs as they are incurred.

Functional Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among more than one program or activity based on objectively evaluated financial and non-financial data or reasonable subjective methods determined by management.

The expenses that are allocated include the following:

	Method of allocation
Advertising and marketing	Time and effort
Bank and credit card fees	Time and effort
Contract services	Time and effort
Depreciation	Square footage
Facilities and maintenance	Square footage
Office supplies	Time and effort
Other expenses	Time and effort
Payroll expenses	Time and effort
Postage and shipping	Time and effort
Printing and copying	Time and effort
Recruitment	Time and effort
Subscriptions	Time and effort
Telephone and communications	Time and effort
Travel and meetings	Time and effort

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 3. Liquidity and Availability

The following represents the Organization's financial assets at December 31:

	2023	2022
Financial assets		
Cash and restricted cash	\$ 733,411	\$ 226,701
Accounts receivable	15,874	23,569
Grants receivable	5,407	36,150
Contributions receivable, net	 300,000	 429,500
Total financial assets	1,054,692	715,920
Less amounts not available to be used within one year		
Net assets with donor restrictions	472,667	682,527
Less net assets with purpose restrictions to be met		
in less than a year	 (62,681)	 (33,300)
	 409,986	 649,227
Financial assets available to meet cash needs for general		
expenditures over the next 12 months	\$ 644,706	\$ 66,693

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is placed in a money market account.

Note 4. Contributions Receivable

Contributions receivable consist of the following at December 31:

		2022	
Less than one year	\$	100,000	\$ 110,583
Over one year		200,000	 318,917
·	\$	300,000	\$ 429,500

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 5. Property and Equipment

Property and equipment consist of the following at December 31:

	2023	2022
Clinic equipment	\$ 135,126	\$ 206,189
Leasehold improvements	177,634	207,159
Office furniture and equipment	4,397	4,957
Vehicles	 121,565	 121,565
	438,722	539,870
Less: accumulated depreciation	 (196,906)	 (209,291)
	\$ 241,816	\$ 330,579

Note 6. Accrued Expenses

Accrued expenses consist of the following at December 31:

		2022		
Credit card payable	\$	21,820	\$ 21,487	
Accrued payroll and related benefits		51,170	 42,910	
	\$	72,990	\$ 64,397	

Note 7. **Net Assets With Donor Restrictions**

Net assets with donor restrictions consist of the following at December 31:

	2023	2022
Spay/neuter/various surgeries	\$ 51,681	\$ 31,800
General programs	11,000	1,500
Capital campaign	 409,986	 649,227
•	\$ 472,667	\$ 682,527

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 8. Leases

The Organization leases real estate under an operating lease agreement that has a term of five years. The Organization's operating lease generally does not contain any material restrictive covenants or residual value quarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. Total rent expenses for operating leases were \$66,444 and \$5,577 for the years ended December 31, 2023 and 2022, respectively.

Supplemental statement of financial position information related to leases is as follows as of December 31, 2023 and 2022:

	2023	2022
Operating lease Operating lease right-of-use assets	\$ 274,741	\$ 332,008
Operating lease liabilities, current portion Operating lease liabilities, net of current portion	\$ 61,004 213,737	\$ 57,267 274,741
Total operating lease liabilities	\$ 274,741	\$ 332,008
Weighted-average remaining lease term Weighted-average discount rate		00 years 3.00%

Future undiscounted cash flows for the next four years and thereafter, and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of December 31, 2023:

Years ending	Operating					
December 31,		Leases				
2024	\$	68,412				
2025		70,500				
2026		72,624				
2027		81,055				
Less imputed interest		(17,850)				
Total present value of lease liabilities	\$	274,741				

Note 9. Employee Retention Credits

In 2023, the Organization recognized and received \$603,707 in employee retention credits in accordance with the Employee Retention Credit provision of the CARES Act. The Organization has elected to treat these credits as conditional contributions and has recorded them as revenue on the statement of activities.

Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 10. Concentrations

As of December 31, 2023 and 2022, approximately 87% and 82% of accounts, grants, and contributions receivable were receivable from two contributors, respectively.

At times, the Organization may maintain cash balances in banks in excess of the Federal Deposit Insurance Corporation (FDIC) insured limit of \$250,000. The Organization has not experienced any losses in such accounts and management believes the Organization is not exposed to any significant credit risk related to cash. At December 31, 2023, the cash in excess of FDIC limit amounts was approximately \$390,000.

Note 11. Retirement Plan

Effective February 1, 2019, the Organization established a 403(b) retirement plan eligible to certain tax-exempt organizations under IRC section 501(c)(3). All eligible employees are allowed to participate in the plan as of their employment commencement date (the universal availability rule). An employer may, but is not required to, contribute to the 403(b) plan for employees. As of December 31, 2023, the Organization has not contributed to the plan.

Note 12. Subsequent Events

Management has evaluated subsequent events through October 14, 2024, the date on which the financial statements were available for issuance.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/10/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

lf	IPORTANT: If the certificate holder is SUBROGATION IS WAIVED, subject is certificate does not confer rights to	to th	ne tei	rms and conditions of the	polic	y, certain po	olicies may r				
PRO	DUCER				CONTA	CT Commerc	cial Lines Clie	ent Care			
	R Insurance Services, Inc.				PHONE (A/C, No, Ext): (262)953-7235 FAX (A/C, No): (262)953-1306						
	D. Box 1610 lukesha. WI 53187-1610				E-MAIL ADDRE	_{ss:} ClientCai	re@rrins.com	<u> </u>			
VVC	iukesiia, Wi 33107-1010							DING COVERAGE			NAIC#
					INSURE	RA: Hartford,	The				19682
INSURED					INSURE	KD.	Financial Bene	efit Insurance			41840
Pet Community Center Inc					INSURE						
	33 Harding Place				INSURE						
	5247 shville, TN 37217				INSURE						
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INSR LTR	TYPE OF INSURANCE		SUBR WVD	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	(MM/DD/YYYY)		LIMITS		
	COMMERCIAL GENERAL LIABILITY							EACH OCCURRENC		\$ 2,0	000,000
	CLAIMS-MADE X OCCUR							DAMAGE TO RENT PREMISES (Ea occu	urrence)	Ψ .	000,000
								MED EXP (Any one		\$ 10	
Α				83SBABE6NJ1		04-04-2025	04-04-2026	PERSONAL & ADV			000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREC	3ATE	\$ 4,0	000,000	
	POLICY PRO- JECT LOC							PRODUCTS - COM	P/OP AGG	\$ 4,0	000,000
	OTHER:							Veterinarian Profe		\$ 2,0	000,000
	AUTOMOBILE LIABILITY							COMBINED SINGLE (Ea accident)	: LIMIT	\$ 1,0	000,000
	X ANY AUTO			4144 1070 407	04-04-2025			BODILY INJURY (Pe	ar person)	\$	
В	OWNED SCHEDULED AUTOS			AW1J370127		04-04-2025	04-04-2026	BODILY INJURY (Pe	1	\$	
	HIRED NON-OWNED AUTOS ONLY							PROPERTY DAMAG (Per accident)	ΣE	\$	
								,		\$	
	X UMBRELLA LIAB X OCCUR							EACH OCCURRENCE	CE	\$ 1,0	000,000
Α	EXCESS LIAB CLAIMS-MADE			83SBABE6NJ1		04-04-2025	04-04-2026	AGGREGATE		\$ 1,0	000,000
	DED X RETENTION\$ 10,000									\$	
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY							X PER STATUTE	OTH- ER		
В	ANYPROPRIETOR/PARTNER/EXECUTIVE TY N	N/A		W21J370104		05-01-2025	05 01 2026	E.L. EACH ACCIDE	NT	\$ 50	0,000
ь	(Mandatory in NH)	N/A		VVZ1J370104		03-01-2023	03-01-2020	E.L. DISEASE - EA	EMPLOYEE	\$ 50	0,000
	If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POL	LICY LIMIT	\$ 50	0,000
DES	CRIPTION OF OPERATIONS / LOCATIONS / VEHICL	ES (A	CORD	101, Additional Remarks Schedule	, may be	attached if more	space is require	ed)			
CE	RTIFICATE HOLDER				CANC	ELLATION					
Metro Public Health Department Attn: John Finke					ACC	EXPIRATION ORDANCE WI	I DATE THE	ESCRIBED POLICE EREOF, NOTICE Y PROVISIONS.			
	00 Charlotte Avenue				AUTHO	RIZED REPRESEI	NTATIVE	1 -			
iva:	Nashville, TN 37209				d mickler						