

GOT YOUR SIX SUPPORT DOGS
REPORT AND FINANCIAL STATEMENTS
YEARS ENDED OCTOBER 31, 2022 AND 2021

GOT YOUR SIX SUPPORT DOGS

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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON
INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Got Your Six Support Dogs
Maryville, Illinois

Opinion

We have audited the accompanying financial statements of Got Your Six Support Dogs (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of October 31, 2022, and 2021, and the related statements of support, revenue, expenses and changes in net assets – modified cash basis and statements of functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Got Your Six Support Dogs as of October 31, 2022 and 2021, and its support, revenue, expenses and changes in net assets for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Got Your Six Support Dogs and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Got Your Six Support Dog'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 Got Your Six Support Dog'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.



Edwardsville, Illinois
January 9, 2024

GOT YOUR SIX SUPPORT DOGS
STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS
OCTOBER 31,

	<u>ASSETS</u>	
	<u>2022</u>	<u>2021</u>
CURRENT ASSETS:		
Cash - Unrestricted	\$ 414,001	\$ 444,416
Investments	83,655	71,580
Total Current Assets	\$ 497,656	\$ 515,996
FIXED ASSETS:		
Land and Building	\$ 736,510	\$ 697,310
Vehicles	31,722	31,722
Equipment	119,421	112,881
Less, Accumulated Depreciation	(145,520)	(85,502)
Net Fixed Assets	\$ 742,133	\$ 756,411
TOTAL ASSETS	\$ 1,239,789	\$ 1,272,407
 <u>LIABILITIES AND NET ASSETS</u> 		
CURRENT LIABILITIES:		
Credit Card Liability	\$ 10,547	\$ 19,021
Payroll Tax Withholdings and Liabilities	9,262	5,628
Current Portion of Note Payable - Building	57,227	55,352
Total Current Liabilities	\$ 77,036	\$ 80,001
LONG-TERM LIABILITIES:		
Note Payable - Building	\$ 334,097	\$ 391,317
TOTAL LIABILITIES	\$ 411,133	\$ 471,318
NET ASSETS:		
Without Donor Restrictions	\$ 828,656	\$ 801,089
TOTAL NET ASSETS	\$ 828,656	\$ 801,089
TOTAL	\$ 1,239,789	\$ 1,272,407

The accompanying notes are an integral part of the financial statements.

GOT YOUR SIX SUPPORT DOGS
STATEMENT OF SUPPORT, REVENUE, EXPENSES, AND
CHANGES IN NET ASSETS - MODIFIED CASH BASIS
FOR THE YEAR ENDED OCTOBER 31, 2022

<u>REVENUE AND SUPPORT</u>	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
Grant Revenue	\$ 190,652	\$ -	\$ 190,652
Contributions	623,514	-	623,514
Unrealized Loss on Investment	(13,208)	-	(13,208)
Investment Income	1,284	-	1,284
Fundraising Events			
Revenues	16,251	-	16,251
Direct Expenses	(7,140)	-	(7,140)
Total Revenue and Support	<u>\$ 811,353</u>	<u>\$ -</u>	<u>\$ 811,353</u>
 <u>OTHER SUPPORT</u>			
Net Assets Released from Restrictions -			
Satisfaction of Program Restrictions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Support	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>EXPENSES</u>			
Program Services	\$ 597,957	\$ -	\$ 597,957
General and Administrative	132,590	-	132,590
Fundraising	53,239	-	53,239
Total Expenses	<u>\$ 783,786</u>	<u>\$ -</u>	<u>\$ 783,786</u>
 CHANGE IN NET ASSETS	 \$ 27,567	 \$ -	 \$ 27,567
 NET ASSETS AT BEGINNING OF YEAR	 <u>801,089</u>	 <u>-</u>	 <u>801,089</u>
 NET ASSETS AT END OF YEAR	 <u>\$ 828,656</u>	 <u>\$ -</u>	 <u>\$ 828,656</u>

The accompanying notes are an integral part of the financial statements.

GOT YOUR SIX SUPPORT DOGS
STATEMENT OF SUPPORT, REVENUE, EXPENSES, AND
CHANGES IN NET ASSETS - MODIFIED CASH BASIS
FOR THE YEAR ENDED OCTOBER 31, 2021

<u>REVENUE AND SUPPORT</u>	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
Grant Revenue	\$ 162,500	\$ -	\$ 162,500
Contributions	463,600	-	463,600
In-Kind Donations	90,000	-	90,000
PPP Federal Grant	-	60,072	60,072
Unrealized Gain on Investment	4,940	-	4,940
Investment Income	1,121	-	1,121
Fundraising Events			
Revenues	12,246	-	12,246
Direct Expenses	(11,550)	-	(11,550)
Total Revenue and Support	<u>\$ 722,857</u>	<u>\$ 60,072</u>	<u>\$ 782,929</u>
 <u>OTHER SUPPORT</u>			
Net Assets Released from Restrictions - Satisfaction of Program Restrictions	\$ 395,542	\$ (395,542)	\$ -
Total Other Support	<u>\$ 395,542</u>	<u>\$ (395,542)</u>	<u>\$ -</u>
 <u>EXPENSES</u>			
Program Services	\$ 538,238	\$ -	\$ 538,238
General and Administrative	146,778	-	146,778
Fundraising	48,553	-	48,553
Total Expenses	<u>\$ 733,569</u>	<u>\$ -</u>	<u>\$ 733,569</u>
 CHANGE IN NET ASSETS	\$ 384,830	\$ (335,470)	\$ 49,360
 NET ASSETS AT BEGINNING OF YEAR	<u>416,259</u>	<u>335,470</u>	<u>751,729</u>
 NET ASSETS AT END OF YEAR	<u>\$ 801,089</u>	<u>\$ -</u>	<u>\$ 801,089</u>

The accompanying notes are an integral part of the financial statements.

GOT YOUR SIX SUPPORT DOGS
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
FOR THE YEAR ENDED OCTOBER 31, 2022

	Program Services	General and Administrative	Fundraising	Total
Advertising	\$ -	\$ -	\$ 855	\$ 855
Bank and Related Fees	-	15,923	-	15,923
Depreciation Expense	-	60,018	-	60,018
Dog Acquisition	12,150	-	-	12,150
Dog Supplies, Boarding, and Grooming	27,585	-	-	27,585
Dues and Subscriptions	23,740	-	-	23,740
Employee Benefits	6,998	875	875	8,748
Insurance	21,184	-	-	21,184
Insurance-Liability	-	608	-	608
Job Training	6,723	-	-	6,723
Legal and Professional Fees	-	2,658	-	2,658
Miscellaneous	4,468	559	559	5,586
Office Expenses	10,051	1,256	1,256	12,563
Payroll Tax Expense	35,064	4,383	4,383	43,830
Printed Materials	2,813	352	352	3,517
Printing Expense	1,262	-	1,262	2,524
Program Promotion and Marketing	15,096	-	-	15,096
Repairs and Maintenance	7,749	-	-	7,749
Taxes and Licenses	15,723	-	-	15,723
Training Supplies	255	-	-	255
Travel and Meetings	6,632	-	-	6,632
Utilities	15,826	4,522	2,261	22,609
Veterans Placement Costs	33,011	-	-	33,011
Veterinarian Expenses	18,187	-	-	18,187
Volunteer Expenses	1,953	-	-	1,953
Wages	331,487	41,436	41,436	414,359
Total	\$ 597,957	\$ 132,590	\$ 53,239	\$ 783,786

The accompanying notes are an integral part of the financial statements.

GOT YOUR SIX SUPPORT DOGS
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
FOR THE YEAR ENDED OCTOBER 31, 2021

	Program Services	General and Administrative	Fundraising	Total
Advertising	\$ -	\$ -	\$ 2,193	\$ 2,193
Bank and Related Fees	-	18,089	-	18,089
Depreciation Expense	-	57,840	-	57,840
Dog Acquisition	15,980	-	-	15,980
Dog Supplies, Boarding, and Grooming	43,881	-	-	43,881
Dues and Subscriptions	21,293	-	-	21,293
Employee Benefits	6,100	762	762	7,624
Insurance	9,858	-	-	9,858
Insurance-Liability	-	608	-	608
Job Training	14,580	-	-	14,580
Legal and Professional Fees	-	8,860	-	8,860
Miscellaneous	5,099	637	637	6,373
Office Expenses	1,434	15,555	1,888	18,877
Payroll Tax Expense	26,743	3,343	3,343	33,429
Printed Materials	7,124	890	890	8,904
Printing Expense	986	-	986	1,972
Program Promotion and Marketing	11,703	-	-	11,703
Repairs and Maintenance	8,526	-	-	8,526
Taxes and Licenses	11,311	-	-	11,311
Training Supplies	109	-	-	109
Travel and Meetings	7,797	-	-	7,797
Utilities	16,380	4,680	2,340	23,400
Veterans Placement Costs	28,964	-	-	28,964
Veterinarian Expenses	15,285	-	-	15,285
Volunteer Expenses	976	-	-	976
Wages	284,109	35,514	35,514	355,137
Total	\$ 538,238	\$ 146,778	\$ 48,553	\$ 733,569

The accompanying notes are an integral part of the financial statements.

GOT YOUR SIX SUPPORT DOGS
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2022 AND 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Got Your Six Support Dogs (the “Organization”) is a 501(c)(3) nonprofit corporation which supports veterans and first-responders who have risked their lives to serve their country. To help those who struggle with Post Traumatic Stress Disorder (“PTSD”), as well as sexual trauma, the Organization’s goal is to place trained PTSD service dogs with veterans and first-responders at no cost to help them heal from the psychological stress of war and duty through the compassion and healing power of their loyal four-legged companions. The Organization’s main sources of revenue are through public contributions and various grants.

Basis of Accounting

The accompanying financial statements are prepared on the modified cash basis of accounting. The modified cash basis differs from the U.S. generally accepted accounting principles primarily because revenues are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred. Modifications to the cash basis of accounting include recording depreciation on property and equipment and accruing for payroll taxes, if applicable.

Financial Statement Presentation

Contributions received are recorded as an increase in net assets without donor restrictions and net assets with donor restrictions depending on the existence or nature of any donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor restrictions. Net Assets without donor restrictions of the Organization are primarily represented by public contributions.

Net Assets With Donor Restrictions – Net assets that have not yet met donor restrictions or for which the ultimate purpose of the assets is a permanent restriction. The Organization does not currently have Net Assets with donor restrictions.

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments and certificates of deposit with a maturity of three months or less to be cash equivalents. The Organization places its temporary cash investments with financial institutions.

Property and Equipment

The organization’s policy is to capitalize, at cost, purchases of property and equipment in excess of \$1,000 and depreciate them on the straight-line basis over their estimated useful lives. The Organization purchased a building on October 31, 2019 and obtained a construction loan for renovations to the building. Depreciation expense was \$60,018 and \$57,840 for the years ended October 31, 2022 and 2021, respectively.

Contributions

Contributions received are recorded as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction is satisfied, net assets are released and reported as an increase in net assets without donor restrictions. Donor-restricted contributions whose restrictions are met within the same reporting period as received are recorded as contributions without donor restrictions.

GOT YOUR SIX SUPPORT DOGS
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2022 AND 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Functional Allocation of Expenses

The costs of providing various programs and other activities are summarized on a functional basis in the statement of support, revenue, expenses and change in net assets – modified cash basis. Accordingly, certain costs are allocated among the programs and supporting services benefitted.

In-kind Contributions

The Organization received approximately \$90,000 in-kind contributions, which was reflected in the financial statements for the year ended October 31, 2021. The \$90,000 was the fair value of a database software used for veteran applications and paperwork. In addition, many individuals volunteered their time and performed a variety of tasks that assisted the Organization, such as participating on the Board of Directors or other committees, which was not reflected in the financial statements since they neither require specialized skills nor would have been typically purchased had they not been donated. The value of these services was not readily determinable.

Income Tax Status

The Organization is exempt from federal income taxes under the provision of Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made.

Advertising

Advertising costs are charged to operations as paid. Advertising expense was \$855 and \$2,193 for the years ended October 31, 2022, and 2021, respectively.

Use of Estimates

In preparing financial statements in conformity with the modified cash basis of accounting, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Measurement

Fair value measurement applies to reported balances that are required or permitted to be measured at fair value under an existing accounting standard. The Organization emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability and establishes a fair value hierarchy.

The fair value hierarchy consists of three levels of inputs that may be used to measure fair value as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

GOT YOUR SIX SUPPORT DOGS
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2022 AND 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Fair Value Measurement (Cont'd)

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The fair value hierarchy for the Organization's investments is shown in Note 5.

NOTE 2. CONCENTRATION OF CREDIT RISK

The Organization maintains its cash and investment accounts in commercial banks and with brokerage firms. The cash is insured by the FDIC. Accounts at an institution are insured by the FDIC up to \$250,000, and at times may exceed that limit. Investments are insured by the Securities Insurance Protection Corporation ("SIPC") up to \$500,000. The Organization maintains their cash in bank deposit accounts at high credit quality financial institutions. As of October 31, 2022 and 2021, the Organization had one balance in excess of FDIC limits.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization is primarily funded through public contributions and various grants. As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. All financial assets held at year end are available to meet cash needs for general expenditures within one year.

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date.

	2022	2021
Financial assets, at year end:	\$497,656	\$515,996
Less those unavailable for general expenditures within one year due to:		
Contractual or donor-imposed restrictions:		
Restricted by donor with time or purpose restrictions:	-	-
Financial assets available to meet cash needs for general expenditures:		
Within One Year:	\$497,656	\$515,996

NOTE 4. LONG-TERM DEBT

Long-term debt as of October 31, 2022 and 2021 consisted of the following:

Building Loan: During the year ended October 31, 2019, the Organization secured a loan for \$340,000 at an interest rate of 3.337%. The loan is secured by the building. The Organization has a monthly payment on this loan of \$1,944. Balance of \$302,267 and \$315,260 as of October 31, 2022 and 2021 respectively.

GOT YOUR SIX SUPPORT DOGS
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2022 AND 2021

NOTE 4. LONG-TERM DEBT (CONT'D)

Construction Loan: During the year ended October 31, 2019 the Organization secured a loan for \$212,000 at an interest rate of 3.335%. The loan is secured by the building. The Organization has a monthly payment on this loan of \$3,841. Balance of \$89,057 and \$131,409 as of October 31, 2022 and 2021 respectively.

Maturity requirements on the long-term debt are as follows:

<u>Year Ending on October 31,</u>	<u>Building Amount</u>	<u>Construction Amount</u>
2023	\$ 13,440	\$ 43,787
2024	288,827	45,270
TOTAL	<u>\$ 302,267</u>	<u>\$ 89,057</u>

NOTE 5. FAIR VALUE MEASUREMENTS

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Organization measures fair value refer to Note 1 – Summary of Significant Accounting Policies.

The following methods and assumptions were used to estimate the fair value of each class of investments for which it is practicable to estimate that value:

The fair values of the exchange-traded funds and mutual funds are estimated based on quoted market prices for those or similar investments.

The following table presents the fair value hierarchy for the balances of the assets of the Organization measured at fair value on a recurring basis as of October 31, 2022 and 2021:

<u>October 31, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Assets</u>				
Exchange Traded Funds:				
Growth	\$ 13,796	\$ -	\$ -	\$ 13,796
Bond	16,734	-	-	16,734
Blended	25,488	-	-	25,488
Foreign	5,210	-	-	5,210
Mutual Funds:				
US Government	22,196	-	-	22,196
Cash Equivalents	231	-	-	231
Total:	<u>\$ 83,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,655</u>

GOT YOUR SIX SUPPORT DOGS
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2022 AND 2021

NOTE 5. FAIR VALUE MEASUREMENTS (CONT'D)

<u>October 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Assets</u>				
Exchange Traded Funds:				
Growth	\$ 10,885	\$ -	\$ -	\$ 10,885
Bond	15,256	-	-	15,256
Blended	14,603	-	-	14,603
Foreign	4,701	-	-	4,701
Mutual Funds:				
US Government	26,000	-	-	26,000
Cash Equivalents	135	-	-	135
Total:	<u>\$ 71,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,580</u>

NOTE 6. COST ALLOCATION

The financial statements report certain categories of expenses that are attributable to both the program and supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include employee benefits, miscellaneous, office expense, payroll tax expense, printed materials, utilities, and wages, which are allocated based on reasonable estimates obtained from key management personnel.

NOTE 7. INCOME TAXES

The Organization applies the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification 740, Income Taxes. The application of FASB Accounting Standards Codification 740 had no impact on the Organization's financial statements and accordingly, no interest or penalties were accrued. Management believes it has no material uncertain tax positions or any related penalties and interest to accrue for the year ended October 31, 2022, and, accordingly, there is no liability for unrecognized tax benefit.

The Organization files tax returns in all appropriate jurisdictions. The open tax years are those years ending October 31, 2019 through October 31, 2022.

NOTE 8. NEW ACCOUNTING PRONOUNCEMENT

In February 2016, the FASB issued ASU 2016-02, "Leases (Topic 842)." This update includes a lease accounting model that recognizes two types of leases – finance leases and operating leases. The standard requires that a lessee recognize on the statement of assets, liabilities and net assets – modified cash basis assets and liabilities relating to leases with terms of more than 12 months. The recognition, measurement, and presentation of expenses arising from a lease by a lessee will depend on its classification as a finance or operating lease. This update is effective for the Organization beginning in November 2022. The Organization will be required to record a "right of use" asset and a lease liability payable and believes that the increase in assets and liabilities for all of its existing leases upon adoption will be material. The Organization is currently evaluating the impact of this adoption including the use of practical expedients provided in the guidance.

GOT YOUR SIX SUPPORT DOGS
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2022 AND 2021

NOTE 9. SUBSEQUENT EVENTS

The Organization has evaluated the effect of subsequent events on the financial statements through January 9, 2024, which is the date the financial statements were available to be issued. From this evaluation, there are no other events not previously disclosed that met the requirement for disclosure.