



C. J. SCHLOSSER
& COMPANY, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

GOT YOUR SIX SUPPORT DOGS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
OCTOBER 31, 2025

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GOT YOUR SIX SUPPORT DOGS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Got Your Six Support Dogs

Opinion

We have audited the accompanying financial statements of Got Your Six Support Dogs (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of October 31, 2025, and the related statement of support, revenue, expenses, and changes in net assets-modified cash basis, and functional expenses-modified cash basis for the year 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, 2025, and its support, revenue, and expenses 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 Dogs' 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 Dogs' 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.

Certified Public Accountants
Alton, Illinois

March 10, 2026

GOT YOUR SIX SUPPORT DOGS

STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS OCTOBER 31, 2025

ASSETS

Current Assets:	
Cash	\$ 277,008
Investments	<u>78,171</u>
Total Current Assets	<u>355,179</u>
Fixed Assets:	
Land and Building	939,376
Vehicles	31,722
Equipment	119,421
Less, Accumulated Depreciation	<u>(256,016)</u>
Net Fixed Assets	<u>834,503</u>
Total Assets	<u>\$ 1,189,682</u>

LIABILITIES AND NET ASSETS

Current Liabilities:	
Credit Card Liability	\$ 22,782
Payroll Tax Withholdings and Liabilities	1,261
Current Portion of Note Payable - Building	<u>12,534</u>
Total Current Liabilities	<u>36,577</u>
Long-Term Liabilities:	
Note Payable - Building	<u>\$ 250,274</u>
Total Liabilities	<u>286,851</u>
Net Assets:	
Without Donor Restrictions:	
Unrestricted	721,327
Board Designated	<u>36,063</u>
Total Without Donor Restrictions	757,390
With Donor Restrictions	<u>145,441</u>
Total Net Assets	<u>902,831</u>
Total Liabilities and Net Assets	<u>\$ 1,189,682</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, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support:			
Grant Revenue	351,015	-	351,015
Contributions	391,661	-	391,661
Program Service Revenue	47,454	-	47,454
Special Event Revenue	56,330	-	56,330
Less: Costs of Direct Benefits to Donors	(17,166)	-	(17,166)
Miscellaneous Revenue	10,225	-	10,225
Unrealized Gain on Investment	8,205	-	8,205
Investment Income	24	-	24
Net Assets Released from Restrictions	-	-	-
Total Support	847,748	-	847,748
Expenses:			
Program Services	497,496	-	497,496
Support Services:			
Fundraising	54,414	-	54,414
Management and General	208,903	-	208,903
Total Expenses	760,813	-	760,813
 Change in Net Assets	 86,935	-	 86,935
 Net Assets at Beginning of Year	 670,455	145,441	 815,896
 Net Assets at End of Year	 \$ 757,390	\$ 145,441	 \$ 902,831

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, 2025

	<u>Program Services</u>	<u>Support Services</u>		<u>Total</u>
	<u>Assistance</u>	<u>Fund Raising</u>	<u>Management and General</u>	
Salaries	\$ 258,295	\$ 43,049	\$ 129,148	\$ 430,492
Payroll Taxes	20,522	3,421	10,262	34,205
Employee Benefits	3,848	642	1,925	6,415
Program Promotion and Marketing	32,982	-	-	32,982
Dog Supplies, Boarding, and Grooming	25,345	-	-	25,345
Dues and Subscriptions	23,158	-	-	23,158
Job Training	2,965	-	-	2,965
Veterans Placement Costs	41,713	-	-	41,713
Veterinarian Expenses	18,120	-	-	18,120
Professional Fees	-	-	13,114	13,114
Insurance	18,805	-	-	19,426
Travel and Meetings	8,806	-	-	8,806
Volunteer Expenses	1,312	-	-	1,312
Office Supplies	5,080	847	2,540	8,467
Printing Expense	2,938	-	2,939	5,877
Maintenance and Repairs	4,553	-	-	4,553
Bank Fees & Interest	-	-	16,795	16,795
Taxes and Licenses	9,687	-	-	9,687
Utilities	16,330	5,443	5,443	27,216
Miscellaneous	3,037	1,012	1,012	5,061
Depreciation	-	-	25,725	25,725
	<u>\$ 497,496</u>	<u>\$ 54,414</u>	<u>\$ 208,903</u>	<u>\$ 761,434</u>

The accompanying notes are an integral part of the financial statements

GOT YOUR SIX SUPPORT DOGS

NOTES TO FINANCIAL STATEMENTS OCTOBER 31, 2025

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization – Got Your Six Support Dogs (the “Organization”) is a not-for-profit organization in Maryville, Illinois. The objective of the Organization is to provide support to 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.

Accounting Method - The accompanying financial statements of the Organization have been 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. Modifications to the cash basis of accounting include recording property and equipment and its related depreciation and accruing for payroll taxes. Accordingly, revenue is recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred.

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. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve. 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 currently has one contribution with donor restrictions.

Estimates – In preparing the financial statements in conformity with the modified cash basis of accounting, management makes estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising – Advertising costs are charged to operations as paid. Advertising expenses were \$210 for the year ended October 31, 2025.

GOT YOUR SIX SUPPORT DOGS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(continued)

Income Taxes - The Organization operates exclusively for non-profit purposes and is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

The Organization has adopted the provisions of FASB ASC 740-10-25 (formerly FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes – an Interpretation of FASB NO. 109*) requiring disclosure of uncertain tax positions. There has been no interest or penalties recognized in the Statement of Assets, Liabilities, and Net Assets nor in the Statement of Support and Expenses, related to uncertain tax positions. In addition, no tax positions exist for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within the next 12 months. The only tax years open for IRS purposes as of October 31, 2025 are the past three years ended October 31, 2024, 2023 and 2022.

The Organization evaluates any uncertain tax positions on a continual basis through review of its policies and procedures and discussions with outside experts.

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 establishing 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 FINANCIAL STATEMENTS (CONTINUED)

NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(continued)

Fair Value Measurement (continued)

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 8.

Cash and Cash Equivalents - The Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization places its temporary cash investments with financial institutions.

Property and Equipment - Property and equipment are stated at cost. Expenditures for major renewals and improvements in excess of \$1,000, which increase the useful lives of the respective assets, are capitalized. Maintenance and repairs are expensed as incurred. Depreciation is computed over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$25,725 for the year ended October 31, 2025.

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.

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 Organization allocates expenses across programs on a basis that best represents the underlying use or cost to the related program. These allocations and estimates are obtained from key management personnel.

Subsequent Events - The Organization has evaluated events occurring after the statement of financial position date through March 10, 2026, in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

GOT YOUR SIX SUPPORT DOGS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 2: CONCENTRATIONS OF 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. As of October 31, 2025, the Organization’s balances were adequately collateralized.

NOTE 3: LONG-TERM DEBT

Building Loan: During the year ended October 31, 2019, the Organization secured a loan for \$340,000 at a current interest rate of 5.95%. The loan is secured by the building. The Organization has a monthly payment on this loan of \$2,322. The remaining balance as of October 31, 2025, is \$274,932.

The annual payments are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	12,534	15,333	27,866
2027	13,302	14,564	27,867
2028	14,078	13,789	27,867
2029	<u>222,894</u>	<u>12,886</u>	<u>235,780</u>
	<u>\$ 262,808</u>	<u>\$ 56,572</u>	<u>\$ 319,380</u>

NOTE 4: NET ASSETS WITH DONOR RESTRICTIONS

Donor restricted net assets of \$145,441 are available for the Organizations’ programs for the year ended October 31, 2025. As of October 31, 2025, net assets with donor restrictions were comprised of balances from the following sources:

Subject to expenditure for specified purpose:

Private Grants/Contributions:

Service Dog Placement	\$ 145,441
Total Donor Restrictions	<u>\$ 145,441</u>

Net assets were released from donor restrictions by incurring expense satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors. There were no net assets released from donor restrictions for the year ended October 31, 2025.

GOT YOUR SIX SUPPORT DOGS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5: NET ASSETS WITHOUT DONOR RESTRICTIONS

Board-designated net assets of \$36,063 are available for the Organizations' programs for the year ended October 31, 2025. As of October 31, 2025, board-designated net assets included in net assets without donor restrictions were comprised of balances from the following sources:

Subject to expenditure for specified purpose:	
Private Grants/Contributions:	
Contributions	\$ 36,063
Total Board-designated Restrictions	<u>\$ 36,063</u>

NOTE 6: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization is primarily funded through various grants and restricted and unrestricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. 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.

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets, at year end	\$ 355,179
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	<u>(145,441)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 209,738</u>

NOTE 7: CONCENTRATIONS OF SUPPORT

For the year ended October 31, 2025, a significant amount of contributions were provided by a few major contributors. It is always considered reasonably possible that benefactors, grantors or contributors might be lost in the near term.

GOT YOUR SIX SUPPORT DOGS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 8: 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 – Nature of Activities and 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, 2025:

<u>Investments</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash Equivalents	\$ 605	\$ -	\$ -
Exchange-traded Funds	54,805	-	-
Mutual funds - US Treasury	22,761	-	-
Total	<u>\$ 78,171</u>	<u>\$ -</u>	<u>\$ -</u>