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Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**  
 Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.  
 Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2013**  
**Open to Public Inspection**

**A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization NATIONAL GREYHOUND ADOPTION PROGRAM INC dba DUTTON ROAD VETERINARY CLINIC Doing Business As <hr/> Number and street (or P O box if mail is not delivered to street address) Room/suite 10901 DUTTON ROAD <hr/> City or town, state or province, country, and ZIP or foreign postal code PHILADELPHIA, PA 19154	<b>D</b> Employer identification number 23-2664960 <hr/> <b>E</b> Telephone number (215) 331-7918 <hr/> <b>G</b> Gross receipts \$ 2,127,447
<b>F</b> Name and address of principal officer		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: WWW.NGAP.ORG		
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation 1991 <b>M</b> State of legal domicile PA

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities RESCUING GREYHOUND DOGS FROM DEMISE BY PROVIDING VETERINARY CARE, BOARDING AND ADOPTIVE SERVICES		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	4
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	0
<b>5</b>	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	71
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	1,136,891	671,973
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,040,084	1,235,534
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2	6,365
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	100,472	97,148
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	533,371	602,478
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <sup>475</sup>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,543,410	1,490,633
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,076,781	2,093,111	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	200,668	-82,091	
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	2,662,769	2,492,547
	<b>21</b> Total liabilities (Part X, line 26)	1,011,932	923,801
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	1,650,837	1,568,746	

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	***** Signature of officer	2014-08-14 Date	
	DAVID G WOLF Executive Director Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name STEVEN J LERNER	Preparer's signature	Date
	Firm's name STEVEN J LERNER PC	Check <input type="checkbox"/> if self-employed PTIN P00116761	
	Firm's address 359 E STREET RD FEASTERVILLE, PA 19053	Firm's EIN Phone no (215) 355-8100	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission  
RESCUING GREYHOUND DOGS FROM DEMISE BY PROVIDING VETERINARY CARE, BOARDING AND ADOPTIVE SERVICES

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 1,872,369 including grants of \$ ) (Revenue \$ 1,235,534 )  
BOARDING GREYHOUNDS FOR ADOPTIVE FAMILIES AND PROVIDING VETERINARY CARE FOR GREYHOUNDS AND OTHER BREEDS

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 1,872,369

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>		No
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>	Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/>		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/>	Yes	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/>		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<b>21</b>	No
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	<b>22</b>	No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	<b>23</b>	No
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	<b>24a</b>	No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	No
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	No
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	No
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>	No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>	No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> . . . . .	<b>26</b>	Yes
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>	No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	Yes
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>	No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	<b>34</b>	No
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	No
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>	No
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	No
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<b>37</b>	No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		No
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		No
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	Yes	
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.		0
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		No
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		No
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		No
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		No
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		No
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12.		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>11a</b>	Gross income from members or shareholders.		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		No
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		No
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
<b>13c</b>	Enter the amount of reserves on hand.		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		No
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	Yes	
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .		No
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		No
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	The governing body? . . . . .	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .		No
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		No

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		No
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .		No
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .		No
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .		No
<b>15b</b>	Other officers or key employees of the organization . . . . .		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		No
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the States with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
 DAVID G WOLF 10901 DUTTON ROAD  
 PHILADELPHIA, PA 19154 (215) 331-7918





**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . . <b>1a</b>					
	<b>b</b>	Membership dues . . . . . <b>1b</b>					
	<b>c</b>	Fundraising events . . . . . <b>1c</b>					
	<b>d</b>	Related organizations . . . . . <b>1d</b>					
	<b>e</b>	Government grants (contributions) <b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	671,973				
	<b>g</b>	Noncash contributions included in lines 1a-1f \$	619,507				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .	671,973				
<b>Program Service Revenue</b>	<b>2a</b>	ADOPTION FEE	37,278	37,278			
	<b>b</b>	BOARDING FEE	124,555	124,555			
	<b>c</b>	MEDICAL & SURGICAL FEE	1,073,701	1,073,701			
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .	1,235,534				
	<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .	6			6
<b>4</b>		Income from investment of tax-exempt bond proceeds . . . . .	0				
<b>5</b>		Royalties . . . . .	0				
<b>6a</b>		Gross rents	(i) Real	130,162			
			(ii) Personal				
			<b>b</b> Less rental expenses	78,003			
			<b>c</b> Rental income or (loss)	52,159			
<b>d</b>		Net rental income or (loss) . . . . .	52,159			52,159	
<b>7a</b>		Gross amount from sales of assets other than inventory	(i) Securities		8,500		
			(ii) Other		2,141		
			<b>b</b> Less cost or other basis and sales expenses		6,359		
			<b>c</b> Gain or (loss)		6,359		
<b>d</b>		Net gain or (loss) . . . . .	6,359	6,359			
<b>8a</b>		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .					
<b>a</b>			20				
<b>b</b>	Less direct expenses . . . . . <b>b</b>						
<b>c</b>	Net income or (loss) from fundraising events . . . . .	20			20		
<b>9a</b>	Gross income from gaming activities See Part IV, line 19 . . . . .						
<b>a</b>							
<b>b</b>	Less direct expenses . . . . . <b>b</b>						
<b>c</b>	Net income or (loss) from gaming activities . . . . .	0					
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	81,252				
		<b>b</b> Less cost of goods sold . . . . . <b>b</b>	36,283				
		<b>c</b> Net income or (loss) from sales of inventory . . . . .	44,969			44,969	
<b>11a</b>	Miscellaneous Revenue	Business Code					
		<b>b</b>					
		<b>c</b>					
		<b>d</b> All other revenue . . . . .					
		<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .	0				
<b>12</b>	<b>Total revenue.</b> See Instructions . . . . .	2,011,020	1,241,893		97,154		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0			
<b>2</b>	Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
<b>4</b>	Benefits paid to or for members	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees	0			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
<b>7</b>	Other salaries and wages	602,478	517,447	85,031	
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
<b>9</b>	Other employee benefits	0			
<b>10</b>	Payroll taxes	0			
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management	48,623		48,623	
<b>b</b>	Legal	772		772	
<b>c</b>	Accounting	15,000		15,000	
<b>d</b>	Lobbying	0			
<b>e</b>	Professional fundraising services. See Part IV, line 17	0			
<b>f</b>	Investment management fees	0			
<b>g</b>	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	16,964		16,964	
<b>12</b>	Advertising and promotion	0			
<b>13</b>	Office expenses	0			
<b>14</b>	Information technology	0			
<b>15</b>	Royalties	0			
<b>16</b>	Occupancy	0			
<b>17</b>	Travel	0			
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b>	Conferences, conventions, and meetings	0			
<b>20</b>	Interest	26,151	19,613	6,538	
<b>21</b>	Payments to affiliates	0			
<b>22</b>	Depreciation, depletion, and amortization	81,772	81,367	405	
<b>23</b>	Insurance	0			
<b>24</b>	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
<b>a</b>	IN-KIND DONATIONS TO OTHERS	661,900	661,900		
<b>b</b>	INVENTORY EXPIRED	288,216	288,216		
<b>c</b>	MEDICAL & SURGICAL	93,708	93,708		
<b>d</b>	ADVERTISING	47,316	47,316		
<b>e</b>	All other expenses	210,211	162,802	46,934	475
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e	2,093,111	1,872,369	220,267	475
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	120,679	<b>1</b>	147,569
	<b>2</b> Savings and temporary cash investments . . . . .	38,275	<b>2</b>	27,183
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	48,768	<b>4</b>	64,691
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	598,672	<b>8</b>	434,691
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	0
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 3,024,511		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b> 1,206,098	1,856,375	<b>10c</b> 1,818,413
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	0
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	0
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	0
	<b>14</b> Intangible assets . . . . .		<b>14</b>	0
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	2,662,769	<b>16</b>	2,492,547	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	57,339	<b>17</b>	46,193
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	601,663	<b>23</b>	574,812
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .	352,930	<b>25</b>	302,796
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1,011,932	<b>26</b>	923,801
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	1,650,837	<b>27</b>	1,568,746
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	1,650,837	<b>33</b>	1,568,746	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	2,662,769	<b>34</b>	2,492,547	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,011,020
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,093,111
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-82,091
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,650,837
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,568,746

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**  
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at**  
**[www.irs.gov/form990](http://www.irs.gov/form990).**

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

NATIONAL GREYHOUND ADOPTION PROGRAM INC  
dba DUTTON ROAD VETERINARY CLINIC

**Employer identification number**

23-2664960

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  
  - a  Type I b  Type II c  Type III - Functionally integrated d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	707,594	453,514	565,203	1,136,892	671,973	3,535,176
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	707,594	453,514	565,203	1,136,892	671,973	3,535,176
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
<b>6 Public support.</b> Subtract line 5 from line 4						3,535,176

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4	707,594	453,514	565,203	1,136,892	671,973	3,535,176
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	90,635	97,414	112,386	114,816	130,168	545,419
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						0
<b>11 Total support</b> (Add lines 7 through 10)						4,080,595
<b>12</b> Gross receipts from related activities, etc (see instructions)					<b>12</b>	

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** **Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	86.630%
<b>15</b> Public support percentage for 2012 Schedule A, Part II, line 14	<b>15</b>	88.860%

**16a 33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **b 33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **17a 10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization **b 10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization **18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17	<b>18</b>	

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

Return Reference

Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions. Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization NATIONAL GREYHOUND ADOPTION PROGRAM INC dba DUTTON ROAD VETERINARY CLINIC

Employer identification number 23-2664960

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advised funds and grant purposes.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes questions about purpose of easements, total acreage, monitoring, and expenses. Includes a table for 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and amounts required to be reported.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages in lines 2a, 2b, and 2c should equal 100%

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
<b>(i)</b> unrelated organizations . . . . .	<b>3a(i)</b>	
<b>(ii)</b> related organizations . . . . .	<b>3a(ii)</b>	
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>	

**4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		261,905		261,905
<b>b</b> Buildings . . . . .		991,979	378,872	613,107
<b>c</b> Leasehold improvements . . . . .		1,210,986	327,056	883,930
<b>d</b> Equipment . . . . .		476,602	418,145	58,457
<b>e</b> Other . . . . .		83,039	82,025	1,014
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				1,818,413



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	2,011,020
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	2,011,020
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	2,011,020

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	2,093,111
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	2,093,111
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	2,093,111

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation



Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2013

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL GREYHOUND ADOPTION PROGRAM INC dba DUTTON ROAD VETERINARY CLINIC

Employer identification number 23-2664960

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation

SCHEDULE M (Form 990)

Noncash Contributions

OMB No 1545-0047

2013

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL GREYHOUND ADOPTION PROGRAM INC dba DUTTON ROAD VETERINARY CLINIC

Employer identification number 23-2664960

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of contributions or items contributed, (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining noncash contribution amounts. Rows include Art, Books, Cars, Boats, Intellectual property, Securities, Real estate, Collectibles, Food inventory, Drugs, Taxidermy, Historical artifacts, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

Table with 2 columns: Yes, No. Row 29: Yes=29, No=

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

Table with 2 columns: Yes, No. Row 30a: Yes=, No=

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

Table with 2 columns: Yes, No. Row 31: Yes=, No=

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

Table with 2 columns: Yes, No. Row 32a: Yes=, No=

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

Table with 2 columns: Yes, No. Row 33: Yes=, No=

**Part III Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Schedule M (Form 990) (2013)

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization  
NATIONAL GREYHOUND ADOPTION PROGRAM INC  
dba DUTTON ROAD VETERINARY CLINIC

**Employer identification number**

23-2664960

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Line 11b Form 990 Review Process	READ AND SIGNED FORM 990 INCLUDING ATTACHED FINANCIAL STATEMENTS
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	No documents available to the public
Form 990, Part IX, Line 24e Other Expenses	Column (A) - Total = \$0, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	Column (A) - Total = \$0, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	Column (A) - Total = \$0, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	Column (A) - Total = \$0, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	Column (A) - Total = \$0, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	Column (A) - Total = \$0, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	BANK CHARGES Column (A) - Total = \$24776, Column (B) - Program Services = \$0, Column (C) - Management & General = \$24776, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	FOOD & SUPPLIES Column (A) - Total = \$46756, Column (B) - Program Services = \$46756, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	fund raising Column (A) - Total = \$475, Column (B) - Program Services = \$0, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$475
Form 990, Part IX, Line 24e Other Expenses	INSURANCE Column (A) - Total = \$34012, Column (B) - Program Services = \$28910, Column (C) - Management & General = \$5102, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	KENNEL EXPENSES Column (A) - Total = \$15887, Column (B) - Program Services = \$15887, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	LICENSES Column (A) - Total = \$115, Column (B) - Program Services = \$115, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	OFFICE OPERATIONS Column (A) - Total = \$29603, Column (B) - Program Services = \$14802, Column (C) - Management & General = \$14801, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	SECURITY Column (A) - Total = \$1045, Column (B) - Program Services = \$784, Column (C) - Management & General = \$261, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	TELEPHONE Column (A) - Total = \$7976, Column (B) - Program Services = \$5982, Column (C) - Management & General = \$1994, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	UTILITIES Column (A) - Total = \$43278, Column (B) - Program Services = \$43278, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0
Form 990, Part IX, Line 24e Other Expenses	VEHICLE & TRANSPORTATION Column (A) - Total = \$6288, Column (B) - Program Services = \$6288, Column (C) - Management & General = \$0, Column (D) - Fundraising = \$0

**NATIONAL GREYHOUND  
ADOPTION PROGRAM, INC.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2013**

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.  
DECEMBER 31, 2013**

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*Hal E. Hershman*

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E-mail HalHCPA @ AOL.COM

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
National Greyhound Adoption Program, Inc.  
Philadelphia, Pennsylvania

I have audited the accompanying statement of financial position of National Greyhound Adoption Program, Inc. (a nonprofit organization) as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of National Greyhound Adoption Program, Inc. as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



HAL E. HERSHMAN  
*Certified Public Accountant*

June 29, 2014

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2013**

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**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 174,752
Accounts receivable, net	64,691
Inventory	434,691
<b>TOTAL CURRENT ASSETS</b>	<u>674,134</u>

**PROPERTY, PLANT AND EQUIPMENT**

Land, buildings, and equipment, net	<u>1,804,546</u>
-------------------------------------	------------------

**OTHER ASSETS**

Intangible assets, net of accumulated amortization	<u>13,867</u>
--	---------------

<b>TOTAL ASSETS</b>	<u><u>\$ 2,492,547</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Notes payable - current portion	\$ 25,417
Accounts payable and accrued expenses	46,193
Advance from related parties	284,546
Escrow deposits	18,250
<b>TOTAL CURRENT LIABILITIES</b>	<u>374,406</u>

<b>LONG-TERM DEBT - net of current portion</b>	<u>549,395</u>
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<b>TOTAL LIABILITIES</b>	<u>923,801</u>
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**NET ASSETS**

Unrestricted	<u>1,568,746</u>
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<b>TOTAL NET ASSETS</b>	<u>1,568,746</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 2,492,547</u></u>
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See accompanying notes

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**STATEMENT OF ACTIVITIES**  
**DECEMBER 31, 2013**

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**UNRESTRICTED NET ASSETS**

**UNRESTRICTED REVENUE AND SUPPORT**

Contributions	
Public support	\$ 52,316
Vehicle donations	150
In-kind support	619,507
Adoption and kennel operations	
Adoption fees	37,278
Boarding fees	124,555
Medical and surgical	1,073,701
Fund raising and raffle tickets	20
Net income from rental real estate	52,159
Net income from sale of promotional goods	44,969
Net income from sale of fixed asset	6,359
Interest income	6
<b>TOTAL UNRESTRICTED REVENUES AND SUPPORT</b>	<u>2,011,020</u>

**EXPENSES**

Program services	
Adoptions and kennel	576,154
In-kind donations to others	661,900
Medical and surgical	634,315
Supporting services	
General and administrative	220,267
Fund raising	475
<b>TOTAL EXPENSES</b>	<u>2,093,111</u>

**TOTAL DECREASE IN NET ASSETS** (82,091)

NET ASSETS, BEGINNING 1,650,837

**NET ASSETS, ENDING** \$ 1,568,746

See accompanying notes

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
DECEMBER 31, 2013**

	Program Services				Support Services		Total Programming and Support Services
	Adoption and Kennel	In-kind Donations to Others	Medical and Surgical	Total Program Services	General and Administrative	Fund-raising	
Payroll and related expenses	\$ 177,723	\$ -	\$ 339,724	\$ 517,447	\$ 85,031	\$ -	\$ 602,478
Advertising and promotion	23,658	-	23,658	47,316	-	-	47,316
Automobile and donated vehicle refurbishment	6,288	-	-	6,288	-	-	6,288
Bank charges and fees	-	-	-	0	24,776	-	24,776
Consumable food and supplies	46,756	-	-	46,756	-	-	46,756
Fund-raising	-	-	-	0	-	475	475
In-kind donation to others	-	661,900	-	661,900	-	-	661,900
Insurance	13,605	-	15,305	28,910	5,102	-	34,012
Interest	13,075	-	6,538	19,613	6,538	-	26,150
Inventory expired	192,154	-	96,062	288,216	-	-	288,216
Kennel supplies	15,887	-	-	15,887	-	-	15,887
Licenses	115	-	-	115	-	-	115
Management fee	-	-	-	0	48,623	-	48,623
Medical and surgical	-	-	93,708	93,708	-	-	93,708
Office operations	7,401	-	7,401	14,802	14,801	-	29,603
Professional fees	-	-	-	0	32,736	-	32,736
Security	523	-	261	784	261	-	1,045
Telephone	3,988	-	1,994	5,982	1,994	-	7,976
Utilities	21,639	-	21,639	43,278	-	-	43,278
<b>TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION</b>	<b>522,811</b>	<b>661,900</b>	<b>606,291</b>	<b>1,791,002</b>	<b>219,862</b>	<b>475</b>	<b>2,011,338</b>
	<b>53,343</b>	<b>-</b>	<b>28,024</b>	<b>81,367</b>	<b>405</b>	<b>-</b>	<b>81,772</b>
<b>TOTAL EXPENSES</b>	<b>\$ 576,154</b>	<b>\$ 661,900</b>	<b>\$ 634,315</b>	<b>\$ 1,872,369</b>	<b>\$ 220,267</b>	<b>\$ 475</b>	<b>\$ 2,093,110</b>

See accompanying notes

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**STATEMENT OF CASH FLOWS**  
**DECEMBER 31, 2013**

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CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase (Decrease) in net assets	\$ (82,091)
Adjustments to reconcile increase in net assets to net cash provided by operating activities	
Depreciation and amortization	91,772
Gain on sale of equipment	(6,359)
(Increase) decrease in	
Accounts receivable	(15,923)
Inventory	163,981
Increase (decrease) in	
Accounts payable and accrued expenses	(11,146)
Escrow deposits	<u>6,000</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>146,234</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(42,009)
Sale of equipment	<u>8,500</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>(33,509)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Payment on mortgage notes payable	(26,851)
Refinancing costs	(13,942)
Advances from (to) related parties	<u>(56,134)</u>
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<u>(96,927)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	15,798
CASH AND CASH EQUIVALENTS, BEGINNING	<u>158,954</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 174,752</u>
SUPPLEMENTARY DISCLOSURE	
Interest paid	<u>\$ 26,150</u>

See accompanying notes

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization and Nature of Activities

National Greyhound Adoption Program, Inc. (NGAP) is a nonprofit organization incorporated January 1991 under the laws of the Commonwealth of Pennsylvania and is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. NGAP is also registered with the Commonwealth of Pennsylvania Bureau of Charitable Organizations. NGAP rescues retired racing greyhounds and places them as pets in adoptive homes. As part of its program, NGAP provides veterinary care, including surgery, to the greyhounds and other breeds and boards greyhounds for adoptive families. In 2012, NGAP registered a fictitious name application to do business as “Dutton Road Veterinary Clinic”, with the Commonwealth of Pennsylvania.

Basis of Accounting

NGAP maintains its accounting records on the accrual basis of accounting under which revenues are recognized as earned and expenses are recorded as incurred and accordingly the financial statements reflect all significant receivables, payables, and other liabilities under generally accepted accounting principles for nonprofit organizations in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards, SFAS No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, NGAP is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of December 31, 2013, NGAP held no assets which were temporarily or permanently restricted. Unrestricted net assets represent that portion of expendable funds that are available for support of the programs and operations of the Organization.

Functional Allocation of Expenses

The cost of providing shelter, medical care and other activities has been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Advertising and Promotion

Costs associated with advertising and promotions are expensed in the year incurred. Advertising and promotion expenses for the year ended December 31, 2013 was \$47,316.

Promises to Give

Contributions are recognized when the donor makes a promise to give to NGAP that is, in substance and unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal period in which the contributions are recognized. All other donor restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services and Supplies

Many individuals volunteer their time and perform a variety of tasks that assist NGAP with its programs. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116, "Accounting for Contributions Received and Contributions Made."

Donated goods, including surgical supplies, food and medications are recorded at the estimated wholesale cost to NGAP.

Cash and Cash Equivalents

For purposes of the statement of cash flows, NGAP considered certificates of deposit and all investments with an original maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable

Accounts receivable consist principally of rent due from tenants. Management deems all amounts to be collectible, therefore no allowance for doubtful accounts as been established.

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Inventory

Inventory consists of food, medications and surgical supplies, daily health maintenance items and greyhound theme clothing and articles related to the care of greyhounds and multiple other breeds of canine and feline animals that are purchased for resale. Inventory is donated to the organization and is purchased by the organization. Inventory is then consumed by the organization, donated to other organizations or sold by the organization.

Inventory purchased by NGAP or held for resale is carried at the lower of cost or market with cost based on specific identification. Inventory donated to NGAP of food, medications, and surgical supplies are valued at estimated wholesale costs.

Certain inventory items including food, medications and surgical supplies carry expiration dates. In accordance with generally accepted accounting principles, these items which have expired are not included in valuation of inventory at December 31, 2013. However, some of these products are not considered by management to be obsolete and management continues to consume and donate these items to other organizations in caring for the greyhounds and other breeds of canine and feline animals. Any expired items donated to other organizations are carefully disclosed with the expiration information.

Inventory also consists of donated vehicles which are generally sold for the benefit of the organization. Vehicles included in inventory at December 31 2013 are valued the estimated wholesale value.

Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and therefore, has made no provision for Federal or state income taxes in the accompanying financial statements.

NGAP follows the accounting standards for contingencies in evaluating uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. No liability has been recognized by the Organization as a result of the implementation of this standard. Management had determined that the NGAP has no unrecognized tax benefits at December 31, 2013. The federal, state tax returns of the Organization for 2011, 2012 and 2013 are subject to examination by the tax authorities.

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property and Equipment and Depreciation

Property and equipment are recorded at cost or, if donated, at the fair value as of the date of donation. Items with an estimated useful life of one year or more and major improvements are capitalized. Expenditures for repairs and maintenance are charged to expense as incurred.

Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, which range as follows:

	<u>Years</u>
Buildings and improvements	20 – 39
Furniture and equipment	5 -10

Concentration of Credit Risk

Financial instruments that potentially subject NGAP to a concentration of credit risk, as defined by SFAS No. 105, consist principally of cash and cash equivalents. NGAP places its cash and temporary cash investments with financial institutions. At times, such balances may be in excess of the \$250,000 FDIC insurance limits. NGAP has not experienced any losses in such accounts.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

**NOTE 2 – PROPERTY AND EQUIPMENT**

Property and equipment consists of the following:

Land	\$ 261,905
Buildings	991,979
Building improvements	204,147
Kennel improvements	992,898
Equipment	405,425
Furniture and fixtures	83,040
Vehicles	<u>71,175</u>
	3,010,569
Less: accumulated depreciation	<u>1,206,023</u>
	<b><u>\$1,804,546</u></b>

Depreciation expense for the year ended December 31, 2012 totaled \$91,697 of which \$81,697 related to program and support services and \$10,000 was related to the rental real estate.

**NOTE 3 – MORTGAGE PAYABLE**

NGAP has a note payable to a commercial bank, collateralized by a mortgage on its building. The property is jointly owned by NGAP and Dutton Road Associates, L.P., a company owned by the Executive Director and family members. This note payable balance reflects the percentage of the mortgage attributable to NGAP. The note was recast on July 6, 2012 reducing the interest rate and monthly payment. The note is due December 2029 and bears interest at 4.375%. Monthly payments are now \$4,214, which include interest and principal.

As of December 31, 2013, future minimum principal payments are:

<u>Years Ending December 31</u>	<u>Amount</u>
2014	\$ 25,417
2015	26,568
2016	27,705
2017	29,025
2018	30,339
Thereafter	<u>435,758</u>
	<b><u>\$574,812</u></b>

**NATIONAL GREYHOUND ADOPTION PROGRAM, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 4 – RELATED PARTY TRANSACTIONS**

NGAP's facilities are located on properties jointly owned by NGAP and entities controlled by the executive director. There is no rent charged to NGAP and no contributed revenue is recorded in the financial statements in lieu of rent.

The executive director and entities controlled by the executive director have advanced approximately \$ 285,000 to NGAP. The advances are non-interest bearing and are due on demand.

**NOTE 5 – SUPPLEMENTAL ACTIVITIES**

The following summarized various supplemental activities that generate income for NGAP:

Net income from rental real estate	
Rental income	\$ 130,162
Expenses	
Operating expenses	68,003
Depreciation	<u>10,000</u>
	<b><u>\$ 52,159</u></b>
Net income from sale of promotional items	
Sales	\$ 81,252
Cost of goods sold	<u>36,283</u>
	<b><u>\$ 44,969</u></b>