



City of Harrisonburg APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:
PAYMENT AMOUNT: _____
RECEIVED ON: _____
CHECK NUMBER: _____

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. Include a \$50 application fee made payable to City of Harrisonburg.

Please attach a copy of your current (1) 501(c)(3) certificate; (2) By-Laws; (3) Articles of Incorporation; (4) most recent financial statement (audited, if available); (5) most recently filed IRS Form 990 or 990EZ.

ORGANIZATION NAME: Anicira Veterinary Center

MAILING ADDRESS: 1992 Medical Avenue Harrisonburg, VA 22801

CONTACT PERSON AND PHONE: Cate Lemmond Tel: 540-437-1980

Reviewed by
 COR KDR
 Treasurer JA
 Finance WSP

Type of property for which request is made (circle applicable) PERSONAL PROPERTY REAL ESTATE

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought.

If requesting a real estate exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held _____

Property address _____

Map identification number _____

Taxes paid for the preceding three (3) years _____

Name in which property is held _____

Property address _____

Map identification number _____

Taxes paid for the preceding three (3) years _____

Name in which property is held _____

Property address _____

Map identification number _____

Taxes paid for the preceding three (3) years _____

If requesting a personal property exemption, complete the following for each account for which exemption is sought:

Name assessed Anicira Veterinary Center

Account number 46631 and 35249

Asset type and location address 2010 Honda Minivan, 910 North Liberty Street Harrisonburg, VA 22802
2013 Honda Minivan, 910 North Liberty Street Harrisonburg, VA 22802
2012 Ford Econoline Van 1992 Medical Avenue Harrisonburg, VA 22801

Taxes paid for the preceding three (3) years \$0 \$0 \$0

Name assessed _____

Account number _____

Asset type and location address _____

Taxes paid for the preceding three (3) years _____

Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and Code of Virginia § 58.1-3651.

1. Do you currently own property in the City that is already tax-exempt?

Yes No

If yes, what is the property Map ID #? 040 B 2

On what date was the exemption granted? 2008 and 2016

How/By whom was the exemption granted? Harrisonburg City Council

2. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin? Yes No

3. Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.

Yes No

4. What compensation is paid to each director, officer, and employee of the organization?

The President/CEO is financially compensated, other members of the Board of Directors are not. The annual salary for the President/CEO is \$102,500. Employees receive monetary compensation for their work.

5. What services does each director, officer, and employee render?

Directors are responsible for setting the purpose and mission of the organization. Additionally, Directors protect assets and provide proper financial oversight, ensure effective planning, monitor and strengthen programs and services, support and evaluate the chief executive and ensure legal and ethical integrity. Employees assist with programs and services to execute the mission.

6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.

No.

7. What percentage of the services provided by this organization is generated by funds received from donations, contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services. _____%
8. What specific services does the organization provide for the common good of the public?
Anicira is committed to serving animals and our community through veterinary services, education, outreach, shelter, care and protection programs. This goal is reflected in the type of programs we offer, the collaborations we develop and our willingness to help animals live healthy lives in a safe environment.
9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation?
Less than one percent.
10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?
_____ Yes No

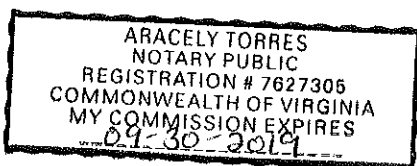
I, Catherine Mansfield Lemmond (printed name), do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to *Code of Virginia* § 58.1-11. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.

Catherine Mansfield Lemmond 1-19-2018
Signature Date

President/CEO
Title

Aracely Torres
Notary

My commission expires: 9-30-2019





IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077556534
Feb. 02, 2015 LTR 4168C 0
20-8358468 000000 00

00026998

BODC: TE

ANICIRA VETERINARY CENTER
% CATE MANSFIELD
910 N LIBERTY ST
HARRISONBURG VA 22802-4504



014895

Employer Identification Number: 20-8358468
Person to Contact: S LENARD
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 05, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in november 2007.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

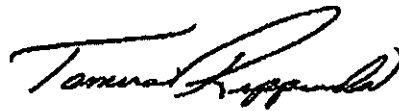
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077556534
Feb. 02, 2015 LTR 4168C 0
20-8358468 000000 00
00026999

ANICIRA VETERINARY CENTER
% CATE MANSFIELD
910 N LIBERTY ST
HARRISONBURG VA 22802-4504

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Tamera Ripperda
Director, Exempt Organizations

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

DEPARTMENT OF THE TREASURY

Date: **DEC 03 2007.**

SHEMANDORH VALLEY SPAY NEUTER
CLINIC
C/O RICHARD A BAUGH
342 S MAIN ST
HARRISONBURG, VA 22801-0000

Employer Identification Number:
20-8358468
DIN:
17053298005007
Contact Person:
TERRY L MILLER ID# 31222
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a) (2)
Form 990 Required:
Yes
Effective Date of Exemption:
January 4, 2007
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

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

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

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

Letter 947 (DO/CG)

SHERANDOAH VALLEY SPAY NEUTER

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, looping initial "R".

**Robert Choi
Director, Exempt Organizations
Rulings and Agreements**

Enclosures: Publication 4221-PC

**AMENDED AND RESTATED BYLAWS
OF
ANICIRA VETERINARY CENTER**

**ARTICLE I
Name, Principal Office, and General Purposes**

Section 1. Name

The name of the corporation is Anicira Veterinary Center. The corporation was formerly known as Shenandoah Valley Spay/Neuter Clinic.

Section 2. Principal Office

The principal office and the mailing address of the Corporation shall be 910 North Liberty Street Harrisonburg, VA 22802.

Section 3. Purposes

The purposes for which this corporation is organized are stated in its corporate charter, and in particular, its purposes and objectives shall be as follows:

- (a) To receive and maintain a fund or funds or real or personal property or both and, subject to the restrictions and limitations hereinafter set forth, to use and apply the whole or any part of the income therefrom and the principal thereof exclusively for charitable, religious, scientific, literary, or educational purposes, either directly or by contributions to organizations duly authorized to carry on such activities, including, but not limited to, making distributions for charitable purposes and serving animals and the community through veterinary services, education, outreach, shelter, care and protection programs to help animals live healthy lives in a safe environment; provided, however, that no part of such income or such principal shall be contributed any organization whose net earnings, or any part thereof, inure to the benefit of any private shareholder or individual or any substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation;
- (b) To distribute its income for each taxable year at such time and undistributed income imposed by Section 4942 of the Internal rulings and regulations applicable thereto (collectively the "Code");
- (c) To carry on any lawful activities calculated, directly or indirectly, to promote the interest of the Corporation, or to enhance the value of its properties under such powers and rights which are now or which may hereafter be conferred upon corporations organized under the laws of the State of Virginia applicable thereto; provided, however, that all such activities shall be carried out in furtherance of exempt purposes within the meaning of Section 501 (c) (3) of the Code.

ARTICLE II

Directors

Section 1. Number

The number of Directors of the Corporation shall be no less than five and no more than nine. Directors shall have one vote each.

Section 2. Election

The business and property of the Corporation shall be managed and controlled by a self-perpetuating Board of Directors. The Directors shall be chosen by a ballot at a regular meeting by a plurality vote of the Directors present.

Section 3. Vacancies

Any vacancy in the Board of Directors, including a vacancy created by an increase in the number of Directors, shall be filled for the unexpired portion of the term by a majority vote of the Board of Directors. Any Director so elected shall hold office until the next succeeding regular meeting of the Board of Directors or until the election and qualification of his/her successor.

Section 4. Tenure of Office

Each Director shall be elected to a three year term. At the termination of each Director's term of office, he or she shall be eligible for re-election. There shall be no limit on the number of consecutive terms that any Director may serve. Any Director may be removed by the Board of Directors at any time, with or without cause, and any vacancy created pursuant to this Section shall be filled by the Board of Directors. This must done by a majority vote of the Board of Directors.

Any of the Officers of the Corporation may be dismissed at any time during his or her term by a majority vote of the Directors, and an Officer so dismissed shall have no power or authority under or by virtue of his or her former office.

Section 5. Meetings and Notices

There shall be a minimum of two meetings annually. Immediately after each annual election, the Directors shall meet for the purpose of installation of Offices and for the transaction of such other business as may come before this meeting; no prior notice need be given of such meeting.

Special meetings: special meetings of the Board of Directors may be called by the President or Vice President and must be called by either of them on the written request of any two Directors.

Section 6. Quorum

Except as may be otherwise specifically provided by statute, at any meeting of Directors, the presence of the majority of Directors shall constitute a quorum. The majority of votes of the Directors present at any meeting of which there is a quorum shall be the act of the full Board of Directors. At any meeting at which a quorum has been established, the entire meeting shall be considered to have a quorum until adjourned.

Section 7. Compensation and Expenses

Directors shall not receive any stated salary for their services as such, but the Board of Directors shall have the power in its discretion to pay to Directors rendering unusual or special service to the Corporation special compensation appropriate to the value of such services.

ARTICLE III
Officers

Section 1. Officers

The officers of the Corporation shall be: President, Vice-President, Secretary, and Treasurer.

Section 2. Election

All Officers of the Corporation shall be elected by the Board of Directors at their meeting held immediately after the meeting of the Directors or at Special Meetings called for that purpose. All Officers shall hold office for the term of two years (or if applicable for an unexpired term of two years) and until their successors are duly elected and qualified.

Section 3. Combination of Offices: Any of the offices other than the President and the Secretary may be combined.

Section 4. Duties of Officers

President

The President shall:

- (a) Preside at all meetings of the Board of Directors;
- (b) Enforce these Bylaws and see that all orders and resolutions of the Board of Directors are carried out;
- (c) Perform all the duties incidental to his or her office, and which are required by law, and generally to see that the Officers and agents of the Corporation perform their duties;
- (d) Present at the first regular meeting of the Directors each calendar year a report of the condition of the business of the Corporation;
- (e) Cause to be called regular and special meetings of the Directors in accordance with these Bylaws;
- (f) Execute conveyances, contracts and agreements as authorized by the Board of Directors;
- (g) Perform and attend to such other duties and functions as may be directed by the Board of Directors.

Vice President

The Vice President shall:

Perform the duties of the President during the absence or inability of the President to perform those duties. When so acting, he or she shall have all the powers and be subject to all of the responsibilities hereby given or imposed upon the President.

Secretary

The Secretary shall:

- (a) Keep the minutes of the meetings of the Board of Directors;
- (b) Keep a record of the names and addresses of the Directors;
- (c) Give and serve all notices of the Corporation;
- (d) Be the custodian of the common seal of the Corporation, and shall attest the same when affixed by the order of the Board of Directors;
- (e) Present to the Board of Directors all communications received by the Corporation;
- (f) Attend to all correspondence and perform all the duties incidental to the office of Secretary;
- (g) Perform and attend to such other duties and functions as may be directed by the President and/or the Board of Directors.

Treasurer

The Treasurer shall:

- (a) Review all corporate books, accounts, tax returns and similar financial records on a semiannual basis;
- (b) Render a full financial statement at the first regular meeting of the calendar year of the Directors;
- (c) Review the yearly audit produced by the Corporation's accountant;
- (d) Perform and attend to such other duties and functions as may be directed by the President or the Board of Directors.

ARTICLE IV
Contracts

The Board of Directors may authorize any Officer or agent to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to a specific instance. Unless so authorized by the Board of Directors, no Officer, agent, or employee shall have any contract or engagement, or pledge its credit, or render it liable pecuniarily for any purpose or in any amount.

ARTICLE V
Advisory Committees

The Board of Directors may appoint from their number, or from among such other persons as the Board may see fit, one or more advisory committees, and at any time may appoint additional Directors thereto. The Directors of any such committee shall serve at the pleasure of the Board of Directors. Each such committee may, subject to the approval of the Board of Directors, prescribe rules and regulations for the conduct of meetings of the committee and other matters relating to its procedure. The Directors of any advisory committee shall not receive any stated salary for their services as such, but by resolution of the Board of Directors a fixed sum for expenses of attendance, if any, may be allowed for attendance at each regular or special meeting of such committee. The Board of Directors shall have power in its discretion to contract for and to pay to any member of an advisory committee rendering unusual or exceptional services to the Corporation special compensation appropriate to the value of such services.

ARTICLE VI
Voting Upon Stock of Other Corporations

Unless otherwise ordered by the Board of Directors, the President shall have full power and authority on behalf of the Corporation to vote either in person or by proxy at any meeting of stockholders of any corporation in which this Corporation may hold stock, and at any such meeting may possess and exercise all of the rights and powers incident to the ownership of such stock which, as the owner thereof, this Corporation might have possessed and exercised if present. The Board of Directors may confer such powers upon any other Director, agent, or employee.

ARTICLE VII
Restriction on Contracts and Services and Prohibition
Against Sharing in Corporation Earnings or Assets

Section 1. Contracts and Services

Directors and Officers may be interested directly or indirectly in any contract relating to or incidental to the operations conducted by the Corporation, and may freely make contract, enter into transactions, or otherwise act for and on behalf of the Corporation, notwithstanding that they may also be acting as individuals, or as trustees of trusts, or as agents for other persons or corporations, or may be interested in the same matters as stockholders, directors, or otherwise; provided, however, that any contract, transaction, or act on behalf of the Corporation in a matter

in which the Directors or Officers have a personal interest, shall be at arm's length and shall not be in violation of (1) Section 4941(a) of the Code, (2) any of the provisions of the Articles of Incorporation, or (3) any provision of Section 2 of this Article IX. In no event, however, shall any person dealing with the Directors or Officers be obligated to inquire into the authority of the Directors and Officers to enter into and consummate any contract, transaction, or other action for or on behalf of the Corporation.

Section 2. Prohibition Against Sharing in Corporate Earnings or Assets

No Director, Officer, employee, or any other private individual shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation, provided that this shall not prevent the payment of such reasonable compensation to any such person for services rendered to or for the Corporation in effecting any of its purposes provided in these Bylaws. No loans may be made by the Corporation to any Officer or Director. No such person shall be entitled to share in the distribution of any of the corporate assets upon the dissolution of the Corporation. All Directors and Officers of the Corporation shall be deemed to have expressly consented and agreed that upon dissolution or winding up of the affairs of the Corporation, whether voluntary or involuntary, the assets of the Corporation then remaining on hand shall be transferred, delivered, and paid over only to charitable, non-profit, tax-exempt institutions upon such terms and conditions and in such amounts and proportions as the Board of Directors may determine, to be used by such institutions for substantially the same purposes as are set forth in the Articles of Incorporation; provided, however, that upon the dissolution or winding up of corporate affairs, the transfer, delivery, and payment of the remaining assets, as hereinabove provided, shall be such that the assets so transferred, delivered, and paid over shall be dedicated thereby for exempt purpose within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or as hereafter amended, and all rulings and regulations applicable thereto.

ARTICLE VIII
Investments

The Corporation shall have the right to retain all or any part of any securities or property received by or contributed to the Corporation, and to invest and reinvest the same even though such retention, investment or reinvestment would be prohibited except for this provision.

ARTICLE IX
Limited Liability and Indemnification

Section 1. Limited Liability

The Directors and Officers of this Corporation shall be protected by the immunity for civil liability granted and provided under the provisions of the Virginia Code all of which shall be incorporated herein by reference.

Section 2. Indemnification

The Corporation shall have the power to exempt or indemnify any Director, Officer, employee or agent of the Corporation with respect to any liability, settlement, or litigation expenses arising

out of his activities as a Director, Officer, employee, or agent, in full compliance with the provisions of the Virginia Code of which shall be incorporated herein by reference.

ARTICLE X
Amendments

The Board of Directors shall have power to make, alter, amend, and repeal the Bylaws of the Corporation by affirmative majority vote of the Directors at any regular or special meeting of the Directors.

The foregoing Bylaws are a complete, true, and correct copy of the Bylaws adopted by the Board of Directors of Anicura Veterinary Center.

10/30/14
Date:

Cate Mansfield
Cate Mansfield, President

10/30/14
Date:

Ramona Messenger
Ramona Messenger, Secretary

SHENANDOAH VALLEY SPAY/NEUTER CLINIC

**ACTION BY UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
PURSUANT TO THE PROVISIONS OF THE
VIRGINIA NON-STOCK CORPORATION ACT**

The undersigned, constituting all of the members of the Board of Directors (the "**Board**") of Shenandoah Valley Spay/Neuter Clinic, a Virginia nonprofit corporation (the "**Corporation**"), do hereby consent, pursuant to the provisions of the Virginia Nonstock Corporation Act, as amended, to the adoption of the following Preambles and Resolutions to the same extent as though such actions had been authorized at a special meeting of the Board pursuant to notice:

WHEREAS, the undersigned deem it to be desirable and in the best interests of the Corporation to change the name of the Corporation to "Anicira Veterinary Center";

WHEREAS, the undersigned deem it to be desirable and in the best interests of the Corporation to expand and change the mission of the Corporation to the following:

"Anicira is committed to serving animals and our community through veterinary services, education, outreach, shelter, care and protection programs to help animals live healthy lives in a safe environment."

WHEREAS, the undersigned desire to amend the Articles of Incorporation of the Corporation to change the name of the Corporation to "Anicira Veterinary Center" and to reflect the change in mission of Corporation as set forth above, and such other changes as the Board deems desirable and in the best interests of the Corporation, all as set forth in the Amended and Restated Articles of Incorporation of the Corporation attached hereto as Exhibit A (the "**Amended and Restated Articles of Incorporation**"); and

WHEREAS, the undersigned desire to amend the Bylaws of the Corporation in order to reflect the name change and mission change of the Corporation as set forth above, and such other changes as the Board deems desirable and in the best interests of the Corporation, all as set forth in the Amended and Restated

Bylaws of the Corporation attached hereto as Exhibit B (the "*Amended and Restated Bylaws*").

NOW, THEREFORE, BE IT RESOLVED, that the undersigned hereby approve the change in the name of the Corporation to "Anicira Veterinary Center"; and be it further

RESOLVED, that the undersigned hereby approve the expansion and change in the mission of the Corporation to the following:

"Anicira is committed to serving animals and our community through veterinary services, education, outreach, shelter, care and protection programs to help animals live healthy lives in a safe environment."

RESOLVED, that the undersigned hereby approve and adopt the Amended and Restated Articles of Incorporation in order to change the name of the Corporation to "Anicira Veterinary Center" and to reflect the change in mission of the Corporation as set forth above, and such other changes as the Board deems desirable and in the best interests of the Corporation, and that the President of the Corporation is hereby authorized and directed to file the Amended and Restated Articles of Incorporation with the State Corporation Commission of the Commonwealth of Virginia; and be it further

RESOLVED, that the undersigned hereby approve and adopt the Amended and Restated Bylaws to reflect the name change and mission change of the Corporation as set forth above, and such other changes as the Board deems desirable and in the best interests of the Corporation; and be it further

RESOLVED, that the President and/or legal counsel of the Corporation are hereby authorized and directed to notify the Internal Revenue Service, the Virginia Department of Labor and Industry, the Virginia Department of Taxation, the Virginia Office of Charitable and Regulatory Programs, and such other offices or agencies as necessary or appropriate, regarding the change in name and/or mission of the Corporation; and be it further

RESOLVED, that the President of the Corporation is hereby authorized and directed to file a fictitious name on behalf of the Corporation with the State Corporation Commission of the Commonwealth of Virginia for the name "Shenandoah Valley Spay/Neuter Clinic"; and be it further

RESOLVED, that the President of the Corporation is hereby authorized to engage all such counsel, accountants or others as

may be desirable under the circumstances for the purposes of assisting in effectuating the foregoing resolutions; and be it further

RESOLVED, that the President of the Corporation be and is hereby authorized to execute and deliver any and all such other or further agreements, instruments, certificates and other documents, and to take, do and perform any and all such other or further acts and things as she may deem to be necessary or advisable to carry out the terms, provisions and intent and accomplish the purposes of the foregoing resolutions, the execution or delivery of such documents or the taking of such other actions to constitute conclusive evidence of the Corporation's approval thereof; and be it further

RESOLVED, that to the extent that the Executive Officer or any other representatives of the Corporation have already done any actions or things to effectuate the purposes of the foregoing resolutions, the doing of such actions or things are hereby ratified, approved, confirmed and adopted.

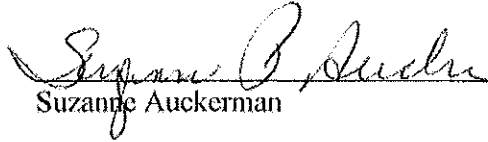
This Action by Unanimous Written Consent is executed pursuant to the current Bylaws of the Corporation and the Virginia Nonstock Corporation Act.

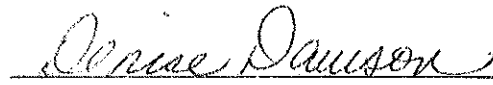
This Action by Unanimous Written Consent may be executed in one or more counterparts, all of which together shall be one and the same document.

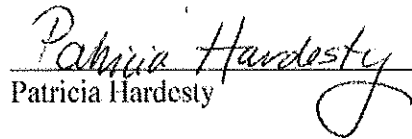
For purposes of this Action by Unanimous Written Consent, a facsimile copy containing a signature shall be deemed to contain an original signature.

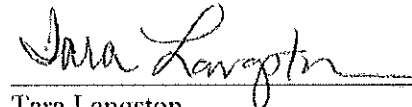
[signature page follows]

IN WITNESS WHEREOF, the undersigned, being all of the members of the Board of Directors of Shenandoah Valley Spay/Neuter Clinic, do hereby consent to the foregoing actions as of October ____, 2014.


Suzanne Auckerman


Denise Dawson


Patricia Hardesty


Tara Langston

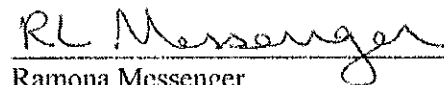

Ramona Messenger

EXHIBIT A

Amended and Restated Articles of Incorporation

[see attached]

EXHIBIT B

Amended and Restated Bylaws

[see attached]

ARTICLES OF RESTATEMENT
OF
SHENANDOAH VALLEY SPAY/NEUTER CLINIC

The undersigned, on behalf of the nonstock corporation set forth below, pursuant to Title 13.1, Chapter 10, Article 10 of the Code of Virginia, states as follows:

1. The name of the corporation immediately prior to restatement is Shenandoah Valley Spay/Neuter Clinic.
2. The restatement contains an amendment to the articles of incorporation.
3. The text of the amended and restated articles of incorporation is attached hereto.
4. The restatement was adopted by the corporation on OCTOBER 30,
2014.
5. The restatement was adopted at a meeting of the board of directors by a vote of at least two-thirds of the directors in office. Member approval of the restatement was not required because the corporation has no members.

Executed in the name of the corporation

By: Laura Catherine Mansfield
Name: Laura Catherine Mansfield
Title: President and CEO

Date: October 30, 2014

Corporation's SCC ID no.: 06702112

1411040608

Return filed document to:
Terrence M. Kerwin, Esq.
Fox Rothschild LLP
747 Constitution Drive
Exton, Pennsylvania 19341

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
ANICIRA VETERINARY CENTER

ARTICLE 1. The name of the Corporation is Anicira Veterinary Center (the "Corporation").

ARTICLE 2. The location and post office address of the registered office of the Corporation in the Commonwealth of Virginia is 910 North Liberty Street, Harrisonburg, Virginia 22802.

ARTICLE 3. The Corporation is incorporated under the Nonprofit Corporation Law of 1988 of the Commonwealth of Virginia to engage in exclusively charitable, educational, religious, literary, or scientific activities within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any successor United States Internal Revenue Law) (the "Code"), including but not limited to, making distributions for charitable purposes and serving animals and the community through veterinary services, education, outreach, shelter, care and protection programs to help animals live healthy lives in a safe environment.

ARTICLE 4. All activities of the Corporation shall be subject to the following restrictions:

- A. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or attempting to influence legislation.
- B. The Corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.
- C. The Corporation shall neither have nor exercise any power, nor shall it engage directly or indirectly in any activity that would invalidate its status (1) as a corporation that is exempt from federal income tax and described in Code Section 501(c)(3), or (2) as a corporation, contributions to which are deductible under Code Section 170(c)(2).
- D. The Corporation does not contemplate pecuniary gain or profit, incidental or otherwise, to its directors, officers or other private persons, and no part of the net earnings of the Corporation shall inure to the benefit of, or be distributed to, any such person, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and make payments and distributions in furtherance of the purposes set forth in Article 3 hereof.

1411040603

Return filed document to:
Terrence M. Kerwin, Esq.
Fox Rothschild LLP
747 Constitution Drive
Exton, Pennsylvania 19341

E. It is intended that this Corporation shall have and continue to have the status of an organization which is exempt from federal income tax under Code Section 501(a) and described in Code Section 501(c)(3). All terms and provisions of these Articles of Incorporation and the Bylaws of the Corporation, and all operations of the Corporation, shall be construed, applied and carried out in accordance with this intent. If the Corporation is subject, or ever becomes subject, to the private foundation rules of the Code, the Corporation shall: (1) distribute its income for each tax year at such time and in such manner so that it will not become subject to the tax on undistributed income imposed by Code Section 4942; (2) not engage in any act of self-dealing as defined in Code Section 4941(d); (3) not retain any excess business holdings as defined in Code Section 4943(c); (4) not make any investments in a manner that would subject it to tax under Code Section 4944; and (5) not make any taxable expenditures as defined in Code Section 4945(d).

ARTICLE 5. The term for which the Corporation is to exist is perpetual.

ARTICLE 6. The Corporation is organized upon a nonstock basis.

ARTICLE 7. The Corporation shall have no members.

ARTICLE 8. The affairs of the Corporation shall be governed and directed by a board of directors, which board of directors shall be a self-perpetuating body, and the number thereof may be increased or decreased by a change in the bylaws of the Corporation.

ARTICLE 9. Upon the dissolution of the Corporation, the Corporation's board of directors, after paying or making provisions for the payment of all of the liabilities and obligations of the Corporation, shall distribute all of the assets of the Corporation to such organization or organizations organized and operated exclusively for charitable, educational, religious, literary or scientific purposes as shall at the time qualify as an organization or organizations exempt from federal income tax under Code Section 501(a) and described in Code Section 501(c)(3), as the Corporation's board of directors shall determine, or to the federal government or a state or local government for a public purpose. No portion of the assets shall inure to the benefit of any director or officer of the Corporation, any other private person, or any enterprise organized for profit.

IN WITNESS WHEREOF, the undersigned has signed these Amended and Restated Articles of Incorporation this 30 day of October, 2014.

ANICIRA VETERINARY CENTER

By: Laura Catherine Mansfield
Laura Catherine Mansfield,
President and Chief Executive Officer

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.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047



A For the 2016 calendar year, or tax year beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **ANICIRA VETERINARY CENTER**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1992 MEDICAL AVENUE
 City or town, state or province, country, and ZIP or foreign postal code
HARRISONBURG, VA 22801

D Employer identification number: **20-8358468**

E Telephone number: **540-437-1980**

F Name and address of principal officer: **CATE LEMMOND**
SAME AS C ABOVE

G Gross receipts \$: **2,560,250.**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.ANICIRA.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2005** **M** State of legal domicile: **VA**

H(c) Group exemption number

Part VII Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: ANICIRA IS COMMITTED TO SERVING ANIMALS AND OUR COMMUNITY THROUGH VETERINARY SERVICES, EDUCATION,			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a) 3		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 6		
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a) 51		
	6	Total number of volunteers (estimate if necessary) 55		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.		
7b	Net unrelated business taxable income from Form 990-T, line 34 0.			
Revenue	8	Contributions and grants (Part VIII, line 1h) 31,324.	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g) 1,857,680.	31,324.	79,240.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 4,693.	1,857,680.	2,465,018.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0.	4,693.	4,422.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,893,697.	0.	-11,936.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.	1,893,697.	2,536,744.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 1,071,220.	0.	1,398,347.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.	1,071,220.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) 1,077.	824,973.	979,066.
Expenses	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,896,193.	1,896,193.	2,377,413.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) -2,496.	-2,496.	159,331.
	19	Revenue less expenses. Subtract line 18 from line 12 980,804.	980,804.	1,143,079.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 2,026,582.	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26) 1,045,778.	2,026,582.	2,574,480.
	22	Net assets or fund balances. Subtract line 21 from line 20 980,804.	1,045,778.	1,431,401.

Part VIII 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.

Sign Here: Signature of officer: *Cate Lemmond* Date: **05-01-17**
CATE LEMMOND, PRESIDENT/CEO
 Type or print name and title

Paid Preparer Use Only:
 Print/Type preparer's name: **JAMES R. FRIES** Preparer's signature: _____ Date: **04/14/17** Check if self-employed PTIN: **P01320612**
 Firm's name: **BROWN, EDWARDS & COMPANY, LLP** Firm's EIN: **54-0504608**
 Firm's address: **124 NEWMAN AVENUE HARRISONBURG, VA 22801** Phone no. (540) 434-6736

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 [X]

1 Briefly describe the organization's mission: ANICIRA IS COMMITTED TO SERVING ANIMALS AND OUR COMMUNITY THROUGH VETERINARY SERVICES, EDUCATION, OUTREACH, SHELTER, CARE AND PROTECTION PROGRAMS TO HELP ANIMALS LIVE HEALTHY LIVES IN A SAFE ENVIRONMENT. THIS GOAL IS REFLECTED IN THE TYPE OF PROGRAMS WE OFFER, THE

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 [X] 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 [X] 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 \$ 2,298,824. including grants of \$) (Revenue \$ 2,384,987.) MORE THAN 21,000 CATS AND DOGS RECEIVED VETERINARY CARE AT ANICIRA IN 2016. 17,404 WERE SPAYED AND NEUTERED. ANICIRA SERVED 91 ANIMAL WELFARE ORGANIZATIONS IN 17 COUNTIES. ANICIRA PROVIDES AFFORDABLE SERVICES IN ACCORDANCE WITH OUR MISSION.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) HELPING UNDER-SERVED CLIENTS IS AN ESSENTIAL PART OF ANICIRA'S MISSION AND CRITICAL TO IMPROVING ANIMAL WELFARE.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$) ANICIRA PROVIDES AFFORDABLE VETERINARY SERVICES INCLUDING SPAY/NEUTER, GENERAL SURGERY, DENTISTRY AND ORAL SURGERY, AND PRIMARY CARE SERVICES. ANICIRA HARRISONBURG HAS A PET FOOD PANTRY TO HELP FAMILIES WHO NEED ASSISTANCE IN ORDER TO BEST CARE FOR THEIR PETS. OVER 3,500 LBS. OF FOOD IS DISTRIBUTED EACH MONTH TO PETS IN NEED. IN ADDITION, ANICIRA HARRISONBURG HAS A FOSTER BASED ADOPTION PROGRAM THAT PLACED 262 DOGS.

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

4e Total program service expenses 2,298,824.

Part IV Checklist of Required Schedules

	Yes	No
1 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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 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>		X
4 Section 501(c)(3) organizations. 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>		X
5 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>		X
6 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>		X
7 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>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 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>		X
10 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>		X
11 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.		
a 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>	X	
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>		X
c 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>		X
d 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>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f 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>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
15 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>		X
16 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>		X
17 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</i>		X
18 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>	X	
19 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>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 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>		X
24a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>		X
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>		X
26 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 "Yes," complete Schedule L, Part II</i>		X
27 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>		X
28 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):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c 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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		X
33 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>		X
34 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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b <i>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)? If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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
1a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	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	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	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)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
a	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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
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 line 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

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	6													
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 Enter the number of voting members included in line 1a, above, who are independent		6												
2 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?														X
3 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?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?														X
7a 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?														X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										X				
b Each committee with authority to act on behalf of the governing body?										X				
9 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														X

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

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?															X
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?															
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			X												
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.															
12a Did the organization have a written conflict of interest policy? If "No," go to line 13					X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?															X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done															X
13 Did the organization have a written whistleblower policy?								X							
14 Did the organization have a written document retention and destruction policy?								X							
15 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?															
a The organization's CEO, Executive Director, or top management official															X
b Other officers or key employees of the organization															X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).															
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?															X
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 **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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, address, and telephone number of the person who possesses the organization's books and records: **THE ORGANIZATION - 540-437-1980**
1992 MEDICAL AVENUE, HARRISONBURG, VA 22801

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Empty checkbox

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees... List all of the organization's current key employees... List the organization's five current highest compensated employees... List all of the organization's former officers... List all of the organization's former directors or trustees...

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Table with 7 main columns: (A) Name and Title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include Suzanne Auckerman (President), Ramona Messenger (Secretary), Denise Dawson (Director), Patricia Hardesty (Director), Tara Langston (Director), and Catherine Mansfield (President/CEO).

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							91,531.	0.	15,772.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							91,531.	0.	15,772.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	4,350.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	74,890.				
	g	Noncash contributions included in lines 1a-1f: \$						
	h	Total. Add lines 1a-1f		79,240.				
Program Service Revenue	2 a	VETERINARY SERVICES	Business Code 541900	2,465,018.	2,465,018.			
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		2,465,018.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		4,422.			4,422.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real					
			(ii) Personal					
			b	Less: rental expenses				
			c	Rental income or (loss)				
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
			b	Less: cost or other basis and sales expenses				
			c	Gain or (loss)				
	d	Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ 4,350. of contributions reported on line 1c). See Part IV, line 18	a	11,570.				
			b	Less: direct expenses	23,506.			
c			Net income or (loss) from fundraising events	-11,936.			-11,936.	
9 a	Gross income from gaming activities. See Part IV, line 19	a						
		b	Less: direct expenses					
		c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	a						
		b	Less: cost of goods sold					
		c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code					
11 a								
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d							
12	Total revenue. See instructions.			2,536,744.	2,465,018.	0.	-7,514.	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	100,078.	75,888.	23,260.	930.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,072,406.	1,072,406.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,729.	3,655.	71.	3.
9 Other employee benefits	158,373.	155,926.	2,352.	95.
10 Payroll taxes	63,761.	62,485.	1,227.	49.
11 Fees for services (non-employees):				
a Management				
b Legal	9,574.		9,574.	
c Accounting	15,439.		15,439.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	129,500.	122,876.	6,624.	
12 Advertising and promotion	13,160.		13,160.	
13 Office expenses	58,657.	55,455.	3,202.	
14 Information technology				
15 Royalties				
16 Occupancy	83,524.	83,524.		
17 Travel	20,637.	18,034.	2,603.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	50,172.	50,172.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	82,279.	82,279.		
23 Insurance	11,820.	11,820.		
24 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.)				
a MEDICAL SUPPLIES	369,733.	369,733.		
b LAB AND OTHER PROGRAM F	48,413.	48,413.		
c RENT	38,025.	38,025.		
d BANK/CARD FEES	27,293.	27,293.		
e All other expenses	20,840.	20,840.		
25 Total functional expenses. Add lines 1 through 24e	2,377,413.	2,298,824.	77,512.	1,077.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here 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) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	157,041.	1	143,549.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	34,415.	4	82,935.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	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 instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	80,022.	8	99,469.
	9	Prepaid expenses and deferred charges	6,610.	9	5,432.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,495,215.		
	10b	Less: accumulated depreciation	362,529.		
	10c		1,627,195.	10c	2,132,686.
	11	Investments - publicly traded securities	97,292.	11	104,612.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	24,007.	14	5,797.
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,026,582.	16	2,574,480.	
Liabilities	17	Accounts payable and accrued expenses	66,508.	17	164,290.
	18	Grants payable		18	
	19	Deferred revenue	37,175.	19	0.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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		22	
	23	Secured mortgages and notes payable to unrelated third parties	942,095.	23	1,267,111.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	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		25	
	26	Total liabilities. Add lines 17 through 25	1,045,778.	26	1,431,401.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	980,804.	27	1,143,079.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	980,804.	33	1,143,079.	
34	Total liabilities and net assets/fund balances	2,026,582.	34	2,574,480.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,536,744.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,377,413.
3	Revenue less expenses. Subtract line 2 from line 1	3	159,331.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	980,804.
5	Net unrealized gains (losses) on investments	5	2,944.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,143,079.

Part XII Financial Statements and Reporting

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

		Yes	No
1	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.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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			
b	Were the organization's financial statements audited by an independent accountant?	X	
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			
c	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?		X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	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?		X
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		

Form 990 (2016)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

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

Name of the organization: **ANICIRA VETERINARY CENTER**
Employer identification number: **20-8358468**

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2016. 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	<input type="checkbox"/>	
b 33 1/3% support test - 2015. 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	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2016. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2015. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
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	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 10 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	129,789.	48,930.	131,917.	123,746.	170,809.	605,191.
2 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	1364889.	1751316.	1785646.	1765258.	2384987.	9052096.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1494678.	1800246.	1917563.	1889004.	2555796.	9657287.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						9657287.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 8	1494678.	1800246.	1917563.	1889004.	2555796.	9657287.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	358.	39.	3,015.	4,543.	4,423.	12,378.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	358.	39.	3,015.	4,543.	4,423.	12,378.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1495036.	1800285.	1920578.	1893547.	2560219.	9669665.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	99.87 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	99.90 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	.13 %
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	.10 %

19a 33 1/3% support tests - 2016. 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 - 2015. 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 V Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any, Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Part V

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

Schedule of Contributors

OMB No. 1545-0047

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
 ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
 its instructions is at www.irs.gov/form990.

2016

Name of the organization ANICIRA VETERINARY CENTER	Employer identification number 20-8358468
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Organization type (check one):

- | | | |
|--------------------|--|--|
| Filers of: | Section: | |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)(3) (enter number) organization | |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation | |
| | <input type="checkbox"/> 527 political organization | |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation | |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation | |
| | <input type="checkbox"/> 501(c)(3) taxable private foundation | |

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization ANICIRA VETERINARY CENTER	Employer identification number 20-8358468
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Part I **Contributors** (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SUZANNE AUCKERMAN 224 W BANK STREET BRIDGEWATER, VA 22812	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MERCK FOUNDATION 300 BRICKSTONE SQ 601 ANDOVER, MA 01810	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

ANICIRA VETERINARY CENTER

20-8358468

Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization ANICIRA VETERINARY CENTER	Employer identification number 20-8358468
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

ANICIRA VETERINARY CENTER

Employer identification number
20-8358468

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply):

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2016

632051 08-29-16

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" on 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 |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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 on 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 |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(i), are the related organizations listed as required on Schedule R? | 3b | |
- 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" on 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
1a Land		675,342.		675,342.
b Buildings		1,061,788.	95,560.	966,228.
c Leasehold improvements		366,958.	88,666.	278,292.
d Equipment		330,979.	178,303.	152,676.
e Other		60,148.		60,148.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,132,686.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,563,194.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		2,944.
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		23,506.
	e Add lines 2a through 2d		2e	26,450.
3	Subtract line 2e from line 1		3	2,536,744.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,536,744.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,400,919.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		23,506.
	e Add lines 2a through 2d		2e	23,506.
3	Subtract line 2e from line 1		3	2,377,413.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,377,413.

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.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

WALK FOR THE ANIMALS EXPENSES NETTED AGAINST REVENUES ON

FORM 990 23,506.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

WALK FOR THE ANIMALS EXPENSES NETTED AGAINST REVENUES ON

FORM 990 23,506.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization: **ANICIRA VETERINARY CENTER**
Employer identification number: **20-8358468**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total				▶		

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule G (Form 990 or 990-EZ) 2016

632081 09-12-10

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		WALK FOR THE ANIMALS EVE (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	15,920.		15,920.
	2	Less: Contributions	4,350.		4,350.
	3	Gross income (line 1 minus line 2)	11,570.		11,570.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	23,506.		23,506.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			23,506.
	11	Net income summary. Subtract line 10 from line 3, column (d)			-11,936.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ 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.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

ANICIRA VETERINARY CENTER

Employer identification number

20-8358468

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OUTREACH, SHELTER, CARE AND PROTECTION PROGRAMS TO HELP ANIMALS LIVE
HEALTHY LIVES IN A SAFE ENVIRONMENT. THIS GOAL IS REFLECTED IN THE
TYPE OF PROGRAMS WE OFFER, THE COLLABORATIONS WE DEVELOP, AND OUR
WILLINGNESS TO HELP ANIMALS IN NEED. WE HAVE CONSISTENTLY SHOWN THAT
PROACTIVE AND PROGRESSIVE PROGRAMS MAKE GOOD ECONOMIC SENSE. OUR TEAM
HELPS FAMILIES CARE FOR THEIR PETS BY MAKING VETERINARY CARE
AFFORDABLE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COLLABORATIONS WE DEVELOP, AND OUR WILLINGNESS TO HELP ANIMALS IN NEED.
WE HAVE CONSISTENTLY SHOWN THAT PROACTIVE AND PROGRESSIVE PROGRAMS MAKE
GOOD ECONOMIC SENSE. OUR TEAM HELPS FAMILIES CARE FOR THEIR PETS BY
MAKING VETERINARY CARE AFFORDABLE.

FORM 990, PART VI, SECTION B, LINE 11B:

COPIES OF THE 990 PROVIDED TO THE MEMBERS OF THE BOARD FOR THEIR APPROVAL
BEFORE FILING.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

ANICIRA VETERINARY CENTER

FINANCIAL REPORT

December 31, 2016

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT.....	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position.....	3
Statements of Activities	4
Statements of Functional Expenses	5-6
Statements of Cash Flows.....	7
Notes to Financial Statements.....	8-13



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Anicira Veterinary Center
Harrisonburg, Virginia

We have audited the accompanying financial statements of the Anicira Veterinary Center (a nonprofit organization) which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Your Success is Our Focus

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Anicura Veterinary Center as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
April 6, 2016

ANICIRA VETERINARY CENTER
STATEMENTS OF FINANCIAL POSITION
December 31, 2016 and 2015

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 143,550	\$ 157,041
Investments (Note 2)	104,612	97,292
Accounts receivable	82,935	34,415
Inventory	99,469	80,022
Prepaid expenses	5,432	6,610
Total current assets	435,998	375,380
 Property and equipment, net (Note 3)	 2,138,483	 1,635,136
Total assets	\$ 2,574,481	\$ 2,010,516
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current maturities of long-term debt (Note 4)	\$ 84,317	\$ 50,404
Accounts payable	85,774	17,146
Accrued expenses	78,516	49,362
Deferred grant revenue	-	37,175
Total current liabilities	248,607	154,087
 Long-term debt (Note 4)	 1,182,794	 875,625
Total liabilities	1,431,401	1,029,712
 NET ASSETS		
Unrestricted	1,143,080	980,804
Total liabilities and net assets	\$ 2,574,481	\$ 2,010,516

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER
STATEMENTS OF ACTIVITIES
Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Unrestricted Revenue and Other Support		
Client services	\$ 2,384,991	\$ 1,727,216
Grants and contributions	170,809	161,788
Investment return (Note 2)	7,367	1,314
Other income	30	-
Gain on sale of assets	-	150
	<u>2,563,197</u>	<u>1,890,468</u>
Expenses		
Program services	2,322,330	1,809,501
Support services		
Administrative	77,514	85,635
Fund raising	1,077	1,057
	<u>2,400,921</u>	<u>1,896,193</u>
Total expenses	<u>2,400,921</u>	<u>1,896,193</u>
Change in unrestricted net assets	162,276	(5,725)
Net assets, beginning	<u>980,804</u>	<u>986,529</u>
Net assets, ending	<u>\$ 1,143,080</u>	<u>\$ 980,804</u>

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER

**STATEMENTS OF FUNCTIONAL EXPENSES
Year Ended December 31, 2016**

	2016			
	Program Services	Support Services		Total Expenses
		Administrative	Fund Raising	
Salaries and wages	\$ 1,145,813	\$ 22,500	\$ 900	\$ 1,169,213
Payroll taxes	62,485	1,227	49	63,761
Benefits	36,602	719	29	37,350
Medical supplies	369,733	-	-	369,733
Contract hire	122,876	-	-	122,876
Advertising	-	13,160	-	13,160
Insurance	137,280	2,464	99	139,843
Interest	50,172	-	-	50,172
Professional fees	-	31,639	-	31,639
Repairs and maintenance	65,812	-	-	65,812
Office	27,443	2,336	-	29,779
Occupancy	23,799	-	-	23,799
Telecommunications	28,012	866	-	28,878
Vehicle	9,547	-	-	9,547
Lab and other program fees	71,919	-	-	71,919
Travel and meals	8,487	2,603	-	11,090
Depreciation	82,279	-	-	82,279
Rent	38,025	-	-	38,025
Miscellaneous	42,046	-	-	42,046
Total expenses	\$ 2,322,330	\$ 77,514	\$ 1,077	\$ 2,400,921

The accompanying notes are an integral part of these statements.

ANICIRA VETERINARY CENTER

STATEMENTS OF FUNCTIONAL EXPENSES (Continued)
Year Ended December 31, 2015

	2015			Total Expenses
	Program Services	Support Services		
		Administrative	Fund Raising	
Salaries and wages	\$ 888,644	\$ 22,500	\$ 900	\$ 912,044
Payroll taxes	49,563	1,255	50	50,868
Benefits	25,292	640	26	25,958
Medical supplies	328,334	-	-	328,334
Contract hire	86,816	-	-	86,816
Advertising	-	22,617	-	22,617
Insurance	90,434	2,032	81	92,547
Interest	43,417	-	-	43,417
Professional fees	-	32,545	-	32,545
Repairs and maintenance	71,508	-	-	71,508
Office	25,539	1,800	-	27,339
Occupancy	17,873	-	-	17,873
Telecommunications	18,042	558	-	18,600
Vehicle	12,617	-	-	12,617
Lab and other program fees	21,125	-	-	21,125
Travel and meals	7,151	850	-	8,001
Depreciation	80,334	-	-	80,334
Miscellaneous	42,812	838	-	43,650
Total expenses	\$ 1,809,501	\$ 85,635	\$ 1,057	\$ 1,896,193

The accompanying notes are an integral part of these statements.

ANICIRA VETERINARY CENTER
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING ACTIVITIES		
Change in net assets	\$ 162,276	\$ (5,725)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Gain on sale of property and equipment	-	(150)
Unrealized (gains) losses on investments	(2,944)	3,229
Depreciation expense	82,279	80,334
Amortization of loan issuance costs	3,864	2,878
Change in assets and liabilities:		
Decrease (increase) in:		
Accounts receivable	(48,520)	(9,903)
Inventory	(19,447)	10,329
Prepaid expenses	1,178	4,326
Increase (decrease) in:		
Accounts payable and accrued expenses	66,957	(27,896)
Deferred grant revenue	(37,175)	(75,131)
Net cash provided by (used in) operating activities	208,468	(17,709)
INVESTING ACTIVITIES		
Net purchase of investments	(4,376)	(4,501)
Proceeds from disposal of property and equipment	-	3,950
Purchase of property and equipment	(260,801)	(38,666)
Net cash used in investing activities	(265,177)	(39,217)
FINANCING ACTIVITIES		
Proceeds from long-term debt	142,926	-
Payments of long-term debt	(99,708)	(62,540)
Net cash provided by (used in) financing activities	43,218	(62,540)
Decrease in cash and cash equivalents	(13,491)	(119,466)
CASH AND CASH EQUIVALENTS		
Beginning	157,041	276,507
Ending	\$ 143,550	\$ 157,041
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	\$ 50,172	\$ 40,539
Closing cost netted against debt proceeds from refinancing	\$ 5,074	\$ -
NONCASH INVESTING AND FINANCING ACTIVITIES		
Fixed assets purchased through debt financing	\$ 294,000	\$ -
Fixed asset purchases in accounts payable	\$ 30,825	\$ -

The accompanying notes are an integral part of these statements.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization:

The Anicira Veterinary Center (the Center), formally known as Shenandoah Valley Spay & Neuter Clinic, is a non-profit veterinary clinic located in Harrisonburg, Virginia with a second location in Manassas, Virginia. It is committed to ending companion animal overpopulation by providing low cost, high quality spay and neuter services. It employs the highest standards to ensure the safety and comfort of cats and dogs, and also offers low cost vaccinations at the time of surgery. The Center is open to everyone regardless of income or place of residence. The Center operates a part-time transport service for shelters and other veterinary clinics within a 120 mile radius.

A summary of significant accounting policies follows:

Basis of accounting:

The financial statements of the Center have been prepared in accordance with accounting principles generally accepted in the United States of America. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

The accompanying financial statements present information regarding the Center's financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The three classes are differentiated based on the existence or absence of donor-imposed restrictions, as described below:

Unrestricted net assets are free of donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties. Revenues, gains, and losses that are not temporarily or permanently restricted by donors are included in this classification. Expenses are reported as decreases in this classification.

Temporarily restricted net assets are limited in use by donor-imposed stipulations that expire either by the passage of time or that can be fulfilled by action of the Center pursuant to those stipulations. The Center has no temporarily restricted net assets.

Permanently restricted net assets are amounts required by donors to be held in perpetuity; however, generally, the income on these assets is available to meet various restricted and other operating needs. The Center has no permanently restricted net assets.

Estimates and assumptions:

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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results may differ from those estimates.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Revenue recognition:

Contributions are considered to be unrestricted unless specifically indicated as temporarily or permanently restricted by the donor. When a donor-stipulated time restriction ends or a purpose restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restriction. Contributions with restrictions that become satisfied within the same fiscal period are reported as unrestricted contributions in the statement of activities. There were no restricted contributions received in 2016 or 2015.

Service revenue is recognized when earned. Amounts received in advance of performing services (including grants received to provide services) are recorded as deferred revenue on the statement of financial position.

Cash and cash equivalents:

The Center considers all liquid investments with maturities of three months or less to be cash equivalents. Accounts in the bank are insured by the Federal Deposit Insurance Corporation (FDIC) generally up to \$250,000 per financial institution. At times, the Center's balances exceeded amounts insured by the FDIC.

Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values, as determined by quoted market prices, in the statements of financial position. Net unrealized and realized gains or losses are reflected in the statements of activities. Investments consist entirely of mutual funds.

Accounts receivable:

The Center extends credit to its transport customers, substantially all of whom are shelters or other humane organizations. Accounts receivable from these customers are reported at the gross amount due the Center less an allowance for uncollectible accounts, if necessary. The allowance for doubtful accounts is recorded based on management's judgment, and was not considered necessary as of December 31, 2016 and 2015. The Center does not charge interest on past due balances, which are generally considered to be balances over 30 days old. Uncollectible balances are charged off when management determines the likelihood of collection is remote. Total receivables greater than 90 days past due are immaterial to the financial statements.

Inventory:

Inventory consists of medicine, vaccines, and other items used in surgeries. It is stated at the lower of cost or market on a first-in first-out basis.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Property and equipment:

The Company capitalizes property and equipment over \$1,000 with expected useful lives greater than one year. Property and equipment is stated at cost less accumulated depreciation and amortization, which are provided by the straight-line method over the following estimated useful lives:

Buildings and improvements	15 - 39 years
Furniture, equipment, and vehicles	5 - 15 years

Loan issuance costs:

Loan issuance costs represent the cost of debt issuance to purchase the Manassas and new Harrisonburg locations. During 2016, the Center adopted FASB Accounting Standards Update (ASU) No. 2015-03, *Interest – Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs* which requires loan issuance costs to be recorded with long-term debt on the balance sheet. Loan issuance costs are amortized over the life of the debt. The Center recognized amortization of \$3,684 and \$2,878 during 2016 and 2015, respectively.

Deferred grant revenue:

The Center has received grants to be used to provide reduced cost services to low income individuals.

Income taxes:

The Internal Revenue Service has determined that the Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision has been made for income tax expense. Donors may deduct contributions as provided in Section 170 of the Internal Revenue Code.

Advertising:

The Center follows the policy of charging the costs of advertising to expense as incurred.

Functional allocation of expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services.

Subsequent events:

Subsequent events have been evaluated through April 6, 2017, the date the financial statements were available to be issued.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 2. Investments and Fair Value Measurements

Generally accepted accounting principles establish a three-level fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. These inputs can be readily observable, market corroborated, or generally unobservable inputs. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories based on the inputs used in valuation:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated with observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

The summary of inputs used to value the Center's investments is as follows:

	2016	2015
	Level 1	Level 1
Mutual fund – primarily equities	\$ 104,612	\$ 97,292

Investment return is comprised of the following:

	2016	2015
Interest and dividends	\$ 1,061	\$ 726
Capital gain distributions	3,362	3,817
Unrealized gains (losses)	2,944	(3,229)
	\$ 7,367	\$ 1,314

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 3. Property and Equipment

Property and equipment consist of the following:

	<u>2016</u>	<u>2015</u>
Construction in progress	\$ 60,149	\$ -
Land	675,342	217,163
Land improvements	11,360	11,360
Buildings and improvements	1,417,385	1,374,896
Medical equipment	301,690	278,757
Vehicles	23,178	23,178
Office equipment, software, furniture and fixtures	30,069	28,194
	<u>2,519,173</u>	<u>1,933,548</u>
Less accumulated depreciation	<u>(380,690)</u>	<u>(298,412)</u>
	<u>\$ 2,138,483</u>	<u>\$ 1,635,136</u>

Note 4. Long-Term Debt

Long-term debt consists of the following:

	<u>2016</u>	<u>2015</u>
Note payable to United Bank dated July 27, 2012; due in monthly installments of \$2,601, including interest at 4.99%; maturing in a balloon payment on July 27, 2017, collateralized by real estate.	\$ 37,737	\$ 87,624
Note payable to United Bank dated July 24, 2014; due in monthly installments of \$4,780, including interest at 4.00%; maturing in a balloon payment on July 24, 2021, collateralized by real estate.	821,313	854,471
Note payable to United Bank dated May 9, 2016; due in monthly installments of \$1,080, including interest at 3.75%; maturing in a balloon payment on May 9, 2019, collateralized by real estate.	141,682	-
Note payable to United Bank dated June 21, 2016; due in monthly installments of \$2,146, including interest at 3.75%; maturing in a balloon payment on June 21, 2019, collateralized by real estate.	283,655	-
	<u>1,284,387</u>	<u>942,095</u>
Less: Unamortized debt issuance costs	<u>(17,276)</u>	<u>(16,066)</u>
Long-term debt, net of unamortized debt issuance costs	1,267,111	926,029
Less: Current portion	<u>(84,317)</u>	<u>(50,404)</u>
	<u>\$ 1,182,794</u>	<u>\$ 875,625</u>

(Continued)

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 4. Long-Term Debt (Continued)

Principal payments on the above are due as follows:

2017		\$	84,817
2018			48,952
2019			405,318
2020			27,430
2021			717,870
			1,284,387
		\$	1,284,387

Note 5. Retirement Plan

The Center has a SIMPLE IRA plan under which all employees who earn more than \$5,000 are eligible to make salary deferrals up to the maximum allowed by law. In addition, the Center matches deferrals up to 3% of eligible salary. Contributions to this plan were \$7,001 and \$9,720 during 2016 and 2015, respectively.

Note 6. Leases

On July 25, 2016, the Center entered into a two year building lease agreement, with a two year renewal term. The term of this lease began on August 1, 2016 and ends on August 1, 2018. The Center also entered into another building lease agreement on October 31, 2016. The term of this lease is five years, beginning on October 31, 2016, and ending on October 31, 2021. Total rent expense was \$33,504 for the year ended December 31, 2016. The future minimum lease payments for the next five years are as follows:

2017		\$	114,016
2018			101,516
2019			84,016
2020			84,016
2021			70,013

ANICIRA VETERINARY CENTER

FINANCIAL REPORT

December 31, 2016

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT.....	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position.....	3
Statements of Activities	4
Statements of Functional Expenses	5-6
Statements of Cash Flows.....	7
Notes to Financial Statements.....	8-13



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Anicura Veterinary Center
Harrisonburg, Virginia

We have audited the accompanying financial statements of the Anicura Veterinary Center (a nonprofit organization) which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Your Success is Our Focus

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Anicira Veterinary Center as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
April 6, 2016

ANICIRA VETERINARY CENTER
STATEMENTS OF FINANCIAL POSITION
December 31, 2016 and 2015

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 143,550	\$ 157,041
Investments (Note 2)	104,612	97,292
Accounts receivable	82,935	34,415
Inventory	99,469	80,022
Prepaid expenses	5,432	6,610
Total current assets	435,998	375,380
Property and equipment, net (Note 3)	2,138,483	1,635,136
Total assets	\$ 2,574,481	\$ 2,010,516
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current maturities of long-term debt (Note 4)	\$ 84,317	\$ 50,404
Accounts payable	85,774	17,146
Accrued expenses	78,516	49,362
Deferred grant revenue	-	37,175
Total current liabilities	248,607	154,087
Long-term debt (Note 4)	1,182,794	875,625
Total liabilities	1,431,401	1,029,712
NET ASSETS		
Unrestricted	1,143,080	980,804
Total liabilities and net assets	\$ 2,574,481	\$ 2,010,516

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER
STATEMENTS OF ACTIVITIES
Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Unrestricted Revenue and Other Support		
Client services	\$ 2,384,991	\$ 1,727,216
Grants and contributions	170,809	161,788
Investment return (Note 2)	7,367	1,314
Other income	30	-
Gain on sale of assets	-	150
	<u>2,563,197</u>	<u>1,890,468</u>
 Expenses		
Program services	2,322,330	1,809,501
Support services		
Administrative	77,514	85,635
Fund raising	<u>1,077</u>	<u>1,057</u>
	<u>2,400,921</u>	<u>1,896,193</u>
Total expenses		
Change in unrestricted net assets	162,276	(5,725)
 Net assets, beginning	<u>980,804</u>	<u>986,529</u>
 Net assets, ending	<u>\$ 1,143,080</u>	<u>\$ 980,804</u>

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER

**STATEMENTS OF FUNCTIONAL EXPENSES
Year Ended December 31, 2016**

	2016			Total Expenses
	Program Services	Support Services		
		Administrative	Fund Raising	
Salaries and wages	\$ 1,145,813	\$ 22,500	\$ 900	\$ 1,169,213
Payroll taxes	62,485	1,227	49	63,761
Benefits	36,602	719	29	37,350
Medical supplies	369,733	-	-	369,733
Contract hire	122,876	-	-	122,876
Advertising	-	13,160	-	13,160
Insurance	137,280	2,464	99	139,843
Interest	50,172	-	-	50,172
Professional fees	-	31,639	-	31,639
Repairs and maintenance	65,812	-	-	65,812
Office	27,443	2,336	-	29,779
Occupancy	23,799	-	-	23,799
Telecommunications	28,012	866	-	28,878
Vehicle	9,547	-	-	9,547
Lab and other program fees	71,919	-	-	71,919
Travel and meals	8,487	2,603	-	11,090
Depreciation	82,279	-	-	82,279
Rent	38,025	-	-	38,025
Miscellaneous	42,046	-	-	42,046
Total expenses	\$ 2,322,330	\$ 77,514	\$ 1,077	\$ 2,400,921

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER

STATEMENTS OF FUNCTIONAL EXPENSES (Continued)
Year Ended December 31, 2015

	2015			
	Program Services	Support Services		Total Expenses
		Administrative	Fund Raising	
Salaries and wages	\$ 888,644	\$ 22,500	\$ 900	\$ 912,044
Payroll taxes	49,563	1,255	50	50,868
Benefits	25,292	640	26	25,958
Medical supplies	328,334	-	-	328,334
Contract hire	86,816	-	-	86,816
Advertising	-	22,617	-	22,617
Insurance	90,434	2,032	81	92,547
Interest	43,417	-	-	43,417
Professional fees	-	32,545	-	32,545
Repairs and maintenance	71,508	-	-	71,508
Office	25,539	1,800	-	27,339
Occupancy	17,873	-	-	17,873
Telecommunications	18,042	558	-	18,600
Vehicle	12,617	-	-	12,617
Lab and other program fees	21,125	-	-	21,125
Travel and meals	7,151	850	-	8,001
Depreciation	80,334	-	-	80,334
Miscellaneous	42,812	838	-	43,650
Total expenses	\$ 1,809,501	\$ 85,635	\$ 1,057	\$ 1,896,193

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
OPERATING ACTIVITIES		
Change in net assets	\$ 162,276	\$ (5,725)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Gain on sale of property and equipment	-	(150)
Unrealized (gains) losses on investments	(2,944)	3,229
Depreciation expense	82,279	80,334
Amortization of loan issuance costs	3,864	2,878
Change in assets and liabilities:		
Decrease (increase) in:		
Accounts receivable	(48,520)	(9,903)
Inventory	(19,447)	10,329
Prepaid expenses	1,178	4,326
Increase (decrease) in:		
Accounts payable and accrued expenses	66,957	(27,896)
Deferred grant revenue	(37,175)	(75,131)
Net cash provided by (used in) operating activities	<u>208,468</u>	<u>(17,709)</u>
INVESTING ACTIVITIES		
Net purchase of investments	(4,376)	(4,501)
Proceeds from disposal of property and equipment	-	3,950
Purchase of property and equipment	<u>(260,801)</u>	<u>(38,666)</u>
Net cash used in investing activities	<u>(265,177)</u>	<u>(39,217)</u>
FINANCING ACTIVITIES		
Proceeds from long-term debt	142,926	-
Payments of long-term debt	<u>(99,708)</u>	<u>(62,540)</u>
Net cash provided by (used in) financing activities	<u>43,218</u>	<u>(62,540)</u>
Decrease in cash and cash equivalents	(13,491)	(119,466)
CASH AND CASH EQUIVALENTS		
Beginning	<u>157,041</u>	<u>276,507</u>
Ending	<u>\$ 143,550</u>	<u>\$ 157,041</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 50,172</u>	<u>\$ 40,539</u>
Closing cost netted against debt proceeds from refinancing	<u>\$ 5,074</u>	<u>\$ -</u>
NONCASH INVESTING AND FINANCING ACTIVITIES		
Fixed assets purchased through debt financing	<u>\$ 294,000</u>	<u>\$ -</u>
Fixed asset purchases in accounts payable	<u>\$ 30,825</u>	<u>\$ -</u>

The accompanying notes are
an integral part of these statements.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization:

The Anicira Veterinary Center (the Center), formally known as Shenandoah Valley Spay & Neuter Clinic, is a non-profit veterinary clinic located in Harrisonburg, Virginia with a second location in Manassas, Virginia. It is committed to ending companion animal overpopulation by providing low cost, high quality spay and neuter services. It employs the highest standards to ensure the safety and comfort of cats and dogs, and also offers low cost vaccinations at the time of surgery. The Center is open to everyone regardless of income or place of residence. The Center operates a part-time transport service for shelters and other veterinary clinics within a 120 mile radius.

A summary of significant accounting policies follows:

Basis of accounting:

The financial statements of the Center have been prepared in accordance with accounting principles generally accepted in the United States of America. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

The accompanying financial statements present information regarding the Center's financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The three classes are differentiated based on the existence or absence of donor-imposed restrictions, as described below:

Unrestricted net assets are free of donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties. Revenues, gains, and losses that are not temporarily or permanently restricted by donors are included in this classification. Expenses are reported as decreases in this classification.

Temporarily restricted net assets are limited in use by donor-imposed stipulations that expire either by the passage of time or that can be fulfilled by action of the Center pursuant to those stipulations. The Center has no temporarily restricted net assets.

Permanently restricted net assets are amounts required by donors to be held in perpetuity; however, generally, the income on these assets is available to meet various restricted and other operating needs. The Center has no permanently restricted net assets.

Estimates and assumptions:

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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results may differ from those estimates.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Revenue recognition:

Contributions are considered to be unrestricted unless specifically indicated as temporarily or permanently restricted by the donor. When a donor-stipulated time restriction ends or a purpose restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restriction. Contributions with restrictions that become satisfied within the same fiscal period are reported as unrestricted contributions in the statement of activities. There were no restricted contributions received in 2016 or 2015.

Service revenue is recognized when earned. Amounts received in advance of performing services (including grants received to provide services) are recorded as deferred revenue on the statement of financial position.

Cash and cash equivalents:

The Center considers all liquid investments with maturities of three months or less to be cash equivalents. Accounts in the bank are insured by the Federal Deposit Insurance Corporation (FDIC) generally up to \$250,000 per financial institution. At times, the Center's balances exceeded amounts insured by the FDIC.

Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values, as determined by quoted market prices, in the statements of financial position. Net unrealized and realized gains or losses are reflected in the statements of activities. Investments consist entirely of mutual funds.

Accounts receivable:

The Center extends credit to its transport customers, substantially all of whom are shelters or other humane organizations. Accounts receivable from these customers are reported at the gross amount due the Center less an allowance for uncollectible accounts, if necessary. The allowance for doubtful accounts is recorded based on management's judgment, and was not considered necessary as of December 31, 2016 and 2015. The Center does not charge interest on past due balances, which are generally considered to be balances over 30 days old. Uncollectible balances are charged off when management determines the likelihood of collection is remote. Total receivables greater than 90 days past due are immaterial to the financial statements.

Inventory:

Inventory consists of medicine, vaccines, and other items used in surgeries. It is stated at the lower of cost or market on a first-in first-out basis.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Property and equipment:

The Company capitalizes property and equipment over \$1,000 with expected useful lives greater than one year. Property and equipment is stated at cost less accumulated depreciation and amortization, which are provided by the straight-line method over the following estimated useful lives:

Buildings and improvements	15 - 39 years
Furniture, equipment, and vehicles	5 - 15 years

Loan issuance costs:

Loan issuance costs represent the cost of debt issuance to purchase the Manassas and new Harrisonburg locations. During 2016, the Center adopted FASB Accounting Standards Update (ASU) No. 2015-03, *Interest – Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs* which requires loan issuance costs to be recorded with long-term debt on the balance sheet. Loan issuance costs are amortized over the life of the debt. The Center recognized amortization of \$3,684 and \$2,878 during 2016 and 2015, respectively.

Deferred grant revenue:

The Center has received grants to be used to provide reduced cost services to low income individuals.

Income taxes:

The Internal Revenue Service has determined that the Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision has been made for income tax expense. Donors may deduct contributions as provided in Section 170 of the Internal Revenue Code.

Advertising:

The Center follows the policy of charging the costs of advertising to expense as incurred.

Functional allocation of expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services.

Subsequent events:

Subsequent events have been evaluated through April 6, 2017, the date the financial statements were available to be issued.

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 2. Investments and Fair Value Measurements

Generally accepted accounting principles establish a three-level fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. These inputs can be readily observable, market corroborated, or generally unobservable inputs. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories based on the inputs used in valuation:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated with observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

The summary of inputs used to value the Center's investments is as follows:

	2016	2015
	Level 1	Level 1
Mutual fund – primarily equities	\$ 104,612	\$ 97,292

Investment return is comprised of the following:

	2016	2015
Interest and dividends	\$ 1,061	\$ 726
Capital gain distributions	3,362	3,817
Unrealized gains (losses)	2,944	(3,229)
	\$ 7,367	\$ 1,314

ANICIRA VETERINARY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

Note 3. Property and Equipment

Property and equipment consist of the following:

	<u>2016</u>	<u>2015</u>
Construction in progress	\$ 60,149	\$ -
Land	675,342	217,163
Land improvements	11,360	11,360
Buildings and improvements	1,417,385	1,374,896
Medical equipment	301,690	278,757
Vehicles	23,178	23,178
Office equipment, software, furniture and fixtures	30,069	28,194
	<u>2,519,173</u>	<u>1,933,548</u>
Less accumulated depreciation	<u>(380,690)</u>	<u>(298,412)</u>
	<u>\$ 2,138,483</u>	<u>\$ 1,635,136</u>

Note 4. Long-Term Debt

Long-term debt consists of the following:

	<u>2016</u>	<u>2015</u>
Note payable to United Bank dated July 27, 2012; due in monthly installments of \$2,601, including interest at 4.99%; maturing in a balloon payment on July 27, 2017, collateralized by real estate.	\$ 37,737	\$ 87,624
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	<u>\$ 1,182,794</u>	<u>\$ 875,625</u>

(Continued)

ANICIRA VETERINARY CENTER
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December 31, 2016

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2019			84,016
2020			84,016
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