

990-EZ

Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2001

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except for a trust or private foundation)

For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Section A: For the 2001 calendar year, or tax year beginning and ending. Includes fields for Name of organization (Basenji Rescue & Transport, Inc), Employer identification number (75-2804588), Telephone number (901-737-9314), and City, town, or country (Cordova, TN).

Section G: Accounting method (Cash checked). Section H: Check if the organization is not required to attach Schedule B (checked).

Section I: Web site (www.basenjirescue.org). Section J: Organization type (501(c)(3) checked). Section K: Check if the organization's gross receipts are normally not more than \$25,000 (unchecked).

Section L: Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ. Total: \$ 57,074

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 35)

Table with 21 rows for revenue and expenses. Includes categories like Contributions, program service revenue, membership dues, investment income, and grants. Total revenue (line 9) is 57,074. Total expenses (line 17) is 49,040. Net (line 18) is 8,034.

Part II Balance Sheets. Table with 7 rows for assets and liabilities. Includes Cash, land and buildings, other assets, total assets, total liabilities, and net assets. Total assets and net assets at the end of the year are 37,004.

SCANNED MAR 1 2002

ORIGINAL

19

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 40)

Expenses

What is the organization's primary exempt purpose? <u>Rescue and rehoming dogs of the Basenji breed</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	BRAT rescued more than 225 basenji and basenji mix dogs from shelters and former owners during 2001 Persons benefited include the former and new owners of the dogs Expenses included vet bills and other program service expenses (Grants \$)	28a	47,540
29	Educate prospective dog owners on the responsibilities of dog ownership (Grants \$)	29a	1,000
30	Notify animal shelters around the country of our services and how we can help them place basenjis (Grants \$)	30a	500
31	Other program services (attach schedule) (Grants \$)	31a	
32	Total program service expenses (add lines 28a through 31a)	32	49,040

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Specific Instructions on page 40)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Michael R Swan, 8299 Middle Essex Cove Cordova, TN 38016	President/Director 40	0	0	0
Jennie Taylor, 2452 Crestview Street Morganton, NC 28655	Treasurer/Director 40	0	0	0
Cheryl Silver, 6814 Vine Street Austin, TX 78757	Vice President/Director 40	0	0	0
For other officers and directors see attached page				

Part V Other Information (Note the attachment requirement in General Instruction V, page 14)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	0	
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
39 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 9		
b Gross receipts included on line 9, for public use of club facilities		
40a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____, section 4955 _____		
b 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912 4955 and 4958		
d Enter Amount of tax on line 40c, above, reimbursed by the organization		
41 List the states with which a copy of this return is filed _____		
42 The books are in care of <u>Michael R Swan</u> Telephone no <u>901-737-9314</u> Located at <u>8299 Middle Essex Cove, Cordova, TN</u> ZIP + 4 <u>38016-5140</u>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and <input type="checkbox"/> enter the amount of tax-exempt interest received or accrued during the tax year <u>43</u>		

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 opinion (an officer) is based on all information of which preparer has any knowledge

Date 2/15/2002

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

Basenji Rescue & Transport, Inc

Employer identification number

75-2804588

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

- The organization is not a private foundation because it is (Please check only ONE applicable box)
- 5** A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
 - 6** A school Section 170(b)(1)(A)(ii) (Also complete Part V)
 - 7** A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
 - 8** A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
 - 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state _____
 - 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
 - 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
 - 11b** A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
 - 12** 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 charitable, etc , 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) (Also complete the Support Schedule in Part IV-A)
 - 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

NOTE You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	30,349	9,511			39,860
16 Membership fees received	0	0			0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc. purpose	21,285	9,815			31,100
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	364	0			364
19 Net income from unrelated business activities not included in line 18	0	0			0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0			0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge	0	0			0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	0	0			0
23 Total of lines 15 through 22	51,998	19,326	0	0	71,324
24 Line 23 minus line 17	30,713	9,511	0	0	40,224
25 Enter 1% of line 23	520	193	0	0	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a 0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 0
d Add Amounts from column (e) for lines 18 <u>0</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u>					26d 0
e Public support (line 26c minus line 26d total)					26e 0
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 0 00%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year				
	(2000) <u>1,499</u>	(1999) <u>852</u>	(1998) <u>0</u>	(1997) <u>0</u>	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2000) <u>0</u>	(1999) <u>0</u>	(1998) <u>0</u>	(1997) <u>0</u>	
c Add Amounts from column (e) for lines 15 <u>39,860</u> 16 <u>0</u> 17 <u>31,100</u> 20 <u>0</u> 21 <u>0</u>					27c 70,960
d Add Line 27a total <u>2,351</u> and line 27b total <u>0</u>					27d 2,351
e Public support (line 27c total minus line 27d total)					27e 68,609
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f 71,324
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 96 19%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0 51%
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	0 0
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0 0
41	Lobbying nontaxable amount Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0 0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0 0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0 0

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4 - Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes		Amount
	Yes	No	
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes/No checkboxes

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

BASENJI RESCUE & TRANSPORT, INC.**EID: 75-2804588****ATTACHMENTS TO 2001 FORM 990-EZ: 2001****Line 6 (Form 990-EZ) Special Events and Activities**

Special Events	Amazon com affiliate program	Petsmart	IGive com	Big Daddy Dog com	Total
Gross Receipts	\$210 33	\$65 46	\$16 26	\$14 50	\$306 55
Less Contributions	\$0 00	\$0 00	\$0 00	\$0 00	\$0 00
Gross Revenue	\$210 33	\$65 46	\$16 26	\$14 50	\$306 55
Less Direct Expenses	\$0 00	\$0 00	\$0 00	\$0 00	\$0 00
Net Income	\$210 33	\$65 46	\$16 26	\$14 50	\$306 55

Part IV (Form 990-EZ) List of Officers, Directors, Trustees and Key Employees

<i>Name and address</i>	<i>Title and average hours per week devoted to position</i>	<i>Compensation</i>	<i>Contributions to benefit plans</i>	<i>Expense account and other allowances</i>
Kathy Goldman 8299 Middle Essex Cove Cordova, TN 38016	Secretary/Director 15 hours	\$0	\$0	\$0
Paula Lynch 2 Windsurfer Court Lake St Louis, MO 63367	Vice President 20 hours	\$0	\$0	\$0
Erica Hall 9314 N Tioga Ave Portland, OR 97203	Director 30 hours	\$0	\$0	\$0

Line 8 (990-EZ) - Other Revenue

1	Donations reported during 2000 but deposited in 2001	1	210
2	Purchase price of tangible property, still owned by the corporation, which was incorrectly reported	2	1,734
3	as an expense during 2000	3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total other income	10	1,944

Line 16 (990-EZ) - Other Expenses

1	Bank service charges and fees	1	183
2	Dog food, collars, toys, blankets	2	1,099
3	Computer and Internet purchases and charges	3	748
4	Repairs	4	25
5	Liability insurance	5	350
6	Shelter and release fees	6	1,317
7	Taxes and state registration fees	7	452
8	Training seminars	8	470
9	Uncollectible fees	9	450
10	Total other deductions	10	5,094

Line 24 (990-EZ) - Other Assets

		Beginning	End
1	Dog crates	50	50
2	Domain name and applicant database	246	246
3	Software and computer related property	1,580	2,426
4	Kennel equipment	361	361
5	Educational materials	21	21
6			
7			
8			
9			
10			
11	Total other assets	2,258	3,104

BASENJI RESCUE & TRANSPORT, INC.
EID: 75-2804588
ATTACHMENTS TO 2001 FORM 990-EZ: 2001

BASENJI RESCUE & TRANSPORT, INC.

EID: 75-2804588

ATTACHMENTS TO SCHEDULE A TO 2001 FORM 990-EZ

Part III (Schedule A to Form 990-EZ) Statements About Activities, Line 2(d)

Payment of expense reimbursements in excess of \$1,000 to officers/directors of corporation

During 2001, the corporation reimbursed Treasurer/Director Jennie Taylor for expenses of \$1,675 35 that she had incurred in corporation-related business. The corporation also reimbursed Vice President/Director Cheryl Silver for expenses of \$2,365 79 that she had incurred in corporation-related business. The expenses reimbursed were supported by receipts (in accordance with our reimbursement guidelines) and were incurred for items directly related to our mission, such as telephone calls, mileage in transporting dogs, postage, bank service charges, kennel expenses, educational materials, shelter fees, and medical care for our dogs.