

# Taos Feral Feline Friends



*A 501-(c)3 Charitable Association  
For The Welfare of Cats*

2017

Annual

Report

# Taos Feral Feline Friends

## *2017 Annual Report*

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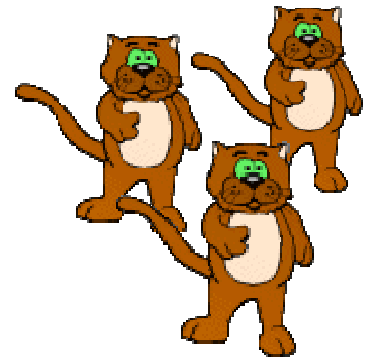
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**“Paws For The Cause”  
Walk-a-thon**

# Taos Feral Feline Friends



*A 501-(c)3 Charitable Association  
For The Welfare of Cats*

## *A Letter from the President and Founder*

Dear Friends and Supporters,

2017 was an exciting year for Taos Feral Feline Friends (TFFF)! We secured the fourth grant from PetSmart Charities, Inc. to fund our Spay/Neuter Taos partnership. Just this month, the grant was completed and the final tallies were impressive – 324 cats helped in total with 286 spay/neuter surgeries. Of the surgeries, 157 were females. Since a single fertile female cat and her offspring can give birth to 1,000 cats over a three year period, the grant has potentially prevented over 15,000 live births! That's equivalent to more than 30 years of intakes at Stray Hearts, our community shelter! Frankly, considering that Spay/Neuter Taos has been fixing cats for the last seven years, I can't imagine what type of over-population crisis Taos would be suffering through today if PetSmart and TFFF had not teamed up.

PetSmart Charities has been an incredible help to our organization and to the Taos community as a whole. Although Spay/Neuter Taos began in 2011, PetSmart had supported TFFF for many years before, almost all the way back to our origins in 2004. Bringing in out-of-state funding has always been one of the hallmarks of TFFF. By doing this, some of the burden of financing animal welfare is shifted away from local donors and government, very helpful to a poor community such as Taos.

For 2017 as a whole, TFFF helped 408 cats, the second highest year in our charity's history. The highest year was 2011. Comparing 2011 against 2017 reveals some noteworthy changes in the feline welfare environment over the past six years. 2011 was the first year of Spay/Neuter Taos. The goal, as it has always been for this collaboration, was to get 300 homeless cats fixed in twelve months. Stray Hearts was coming off of a terrible year in which over 200 cats were euthanized, a rate of euthanasia that was well above the national average, given that Taos County only had about 32,000 residents. During 2011, TFFF completed 221 Trap, Neuter, and Return (TNR) feral cat cases, more than double the previous year. Feline intakes and euthanasia at Stray Hearts began dropping. Now in 2017, intakes have dropped 42% at Stray Hearts and they no longer euthanize cats for space, a major accomplishment for any community shelter. It's something that the whole Taos community can be very proud of!

*A Letter from the President and Founder (continued)...*

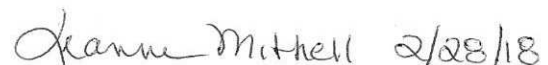
But in 2017, TFFF's second busiest year, only 82 out of the 408 cats helped were TNR cases. Why was TNR so low last year? It wasn't just a one year fluke, our TNR activity has been steadily declining over the past few years. It wasn't due to lack of promotion. Our TNR program has been operating continuously for thirteen years and is well known among the citizens of Taos County. We also placed prominent advertisements in the Taos News throughout the year. I believe the explanation is that the TNR program has successfully realized its goal to reduce the number of unowned, unaltered cats. Back in 2011, TFFF faced the challenge of oversized feral cat colonies with twenty, even thirty, residents, none of them fixed. Today, the cats in these same colonies have all been fixed and, lacking reproduction, the colonies have dwindled in size. The largest colony we dealt with in 2017 had just eight unaltered cats. Certainly it's possible that large groups of feral cats are still around, but we are not finding them.

There's another big difference between 2011 and 2017. Prior to 2011, TFFF was the only charity in Taos County offering free spay/neuter for cats. Around 2011, the Zimmer Feline Foundation began providing free spay/neuter benefits for low-income petowners. In the last two or three years, they have expanded into helping feral cats and even funded TFFF's spay/neuter programs for several months in 2015 and 2016. In addition, another Taos charity, Planned Pethood, has recently emerged as a leading source of spay/neuter for both pets and feral cats in Taos County. We view these well-run organizations as animal welfare partners, not competitors. Taos is fortunate to have these resources, but to some extent, their services have started to duplicate what TFFF has always done.

Looking ahead to 2018, TFFF will continue to operate all of its core programs. However, with the expiration of the PetSmart spay/neuter grant, our focus will shift from emphasizing free spay/neuter, as we did throughout 2017, to expanding those services that are not available from any other charity within the community: feral cat rescue, shelter and adoptions and free cat food and veterinary expense reimbursement for low-income feral cat caregivers.

Finally, I'd like to encourage our followers to support the proposed statewide tax on petfood that would generate funds for spay/neuter of cats and dogs. Although passed by the NM legislature, the bill was vetoed by Governor Martinez. The governor is trying to keep taxes low in NM, but she is being short-sighted. The spay/neuter of cats and dogs prevents over-population of homeless animals which ends up costing government, and ultimately taxpayers, dearly for animal control and community shelter services. Recall that one fertile female cat can produce 1000 offspring in just three years. Let's fund the cost to spay/neuter one cat now to save the cost of spay/neutering and sheltering 1000 cats three years later! To truly save taxpayers money, the state should prioritize spay/neuter funding and taxing petfood is a logical way to accomplish this without harming other state-funded programs. Locally, Stray Hearts has a surgical facility that is rarely used due to lack of spay/neuter funding so this extra money could be immediately put to good use. But the battle is not lost! Gov. Martinez' term ends 12/31/2018 so please encourage your local representatives to reintroduce the petfood tax legislation in 2019.

Sincerely yours,



Leanne Mitchell, President and Founder

# Taos Feral Feline Friends

## *The Mission - Problems and Solutions*



*The Shelter*

### *The Mission*

Prevent the inhumane treatment of stray and feral cats in Northern New Mexico

Stop unnecessary euthanasia of stray and feral cats.

Reduce the population of stray and feral cats

### *Feral Cat Problems and Solutions*

**Problem:** Feral cats are not adoptable as pets.

**Solution:** TFFF finds homes where they are appreciated as outdoor or barn cats.

**Comment:** Finding homes for ferals takes time. Most shelters don't like to house animals for extended periods, but we will keep them for as long as it takes to find a home.

**Problem:** Feral cats are wild animals that do poorly in traditional caged shelters.

**Solution:** TFFF operates a cage-less, but secure 814 sq. foot indoor facility where ferals are free to roam and play.

**Comment:** Our shelter also features three fenced - in outdoor play areas.

**Problem:** Feral cats are over-populated and are a nuisance.

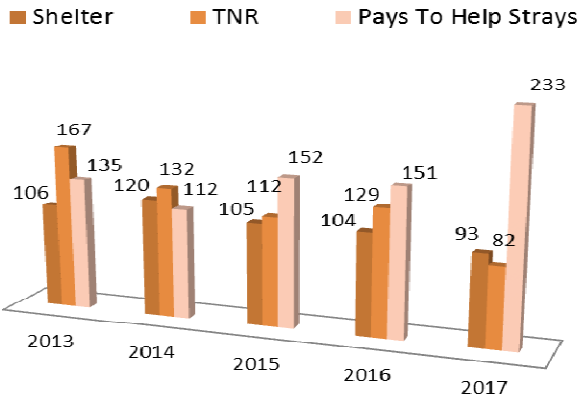
**Solution:** TFFF sterilizes all cats before adoption and offers free Trap, Neuter, and Return (TNR) services - the only humane method of population control.

**Comment:** Studies have shown that TNR is more effective than euthanasia in controlling outdoor cat populations.

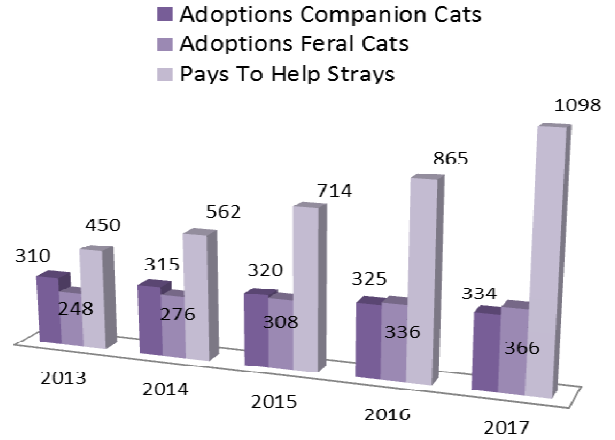
# Taos Feral Feline Friends

## *By the Numbers*

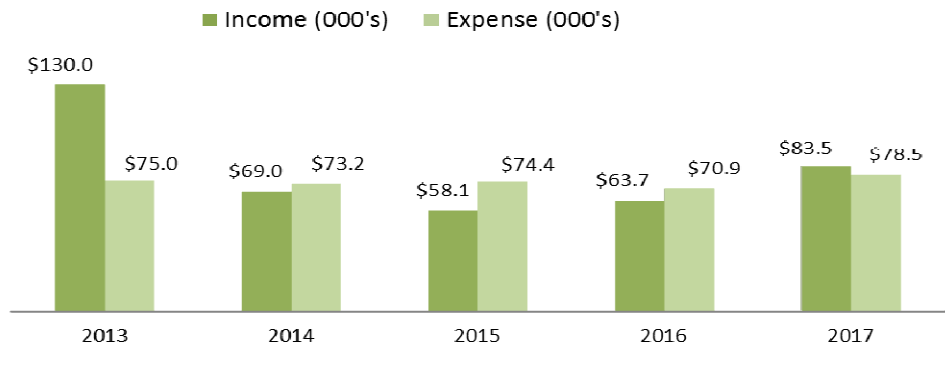
### Number of Cats Aided by Year



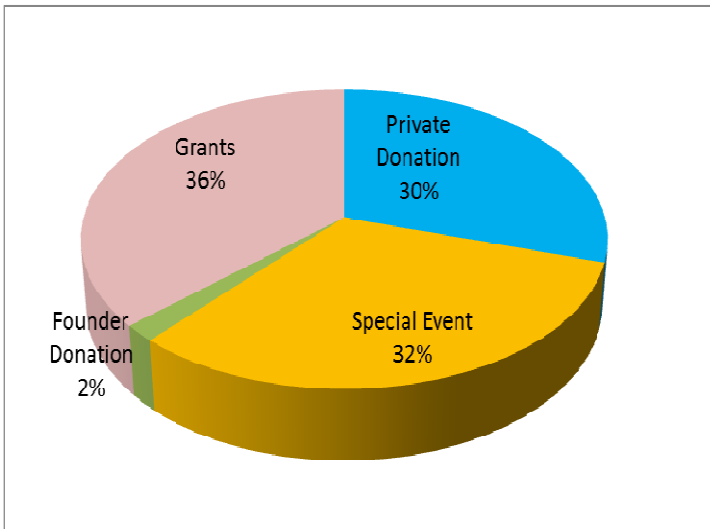
### Cumulative Adoptions



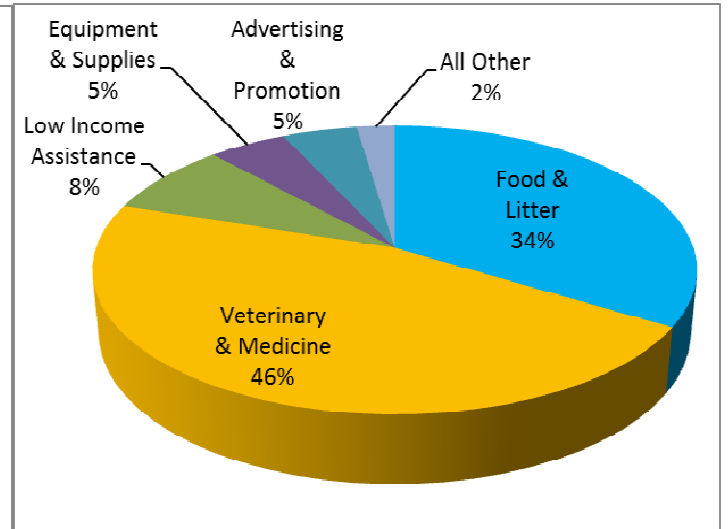
### Income and Expense by Year



### 2017 Income by Source



### 2017 Expense by Category



# **Taos Feral Feline Friends**

## *Comprehensive Cat Community Plan*

Cats are mobile, social animals. Problems such as disease and overpopulation travel readily from feral cats to indoor/outdoor cats to ordinary pets. The Comprehensive Cat Community Plan (CCCP) reflects our philosophy that the entire community of cats, not just certain subgroups, should be addressed in the design of a feline welfare program. In addition, animal welfare groups do not operate in isolation. With charitable resources scarce, no welfare organization can afford to duplicate the efforts of another.

Through the CCCP, we provide a safety net for the segments of the feline community that no one else will help. We seek solutions for problems that others ignore. Where other organizations are active (for example, the companion cat shelter/adoption program of Stray Hearts, Inc.), TFFF steps back. Where other programs are lacking, we step in. Thus, TFFF created the first feral cat shelter in Northern New Mexico since other shelters did not accept them. Later, we began Taos' first ever Trap, Neuter, and Return (TNR) program to address the problem of overpopulation of homeless cats.

The plan is reviewed and modified annually to ensure that TFFF's resources are used appropriately to serve the segments of the cat community most in need. TFFF's resources are financial, labor-related and physical assets. Financial resources include current funds plus expected new donations and grants, less the expected future costs of operating TFFF's programs. Labor-related assets are available volunteer hours less the expected labor hours needed to complete program commitments. The main physical asset is the shelter's space available to accept new residents. Each program's costs are evaluated over a time frame appropriate to the nature of TFFF's commitment. The shelter is assumed to be a multi-year obligation of TFFF while the other programs are evaluated as one year obligations.

Based on the CCCP, TFFF will be making its feral cat shelter a top priority in 2018. The Shelter Program rescues, shelters, and finds adoptive homes for feral cats in Taos and western Colfax counties of New Mexico. In addition to the feral cat shelter, TFFF maintains a small companion cat shelter primarily for older cats, cats with disabilities and for "owner surrender" cats.

The Trap, Neuter, and Return Program provides free spay/neuter surgeries, cat food and general assistance to outdoor cat caregivers throughout Taos and western Colfax counties. As of 12/31/2017, there were over 100 colonies of feral cats managed by TFFF with an estimated total population of about 570. TFFF also provides veterinary expense assistance and free cat food to low-income households in Taos, a vital support program for feral cat caregivers not available from any other organization or agency. Approximately \$25,000 of food and vet care have been provided to date.

The Pays To Help Strays Program encourages people to adopt stray cats directly from the wild. TFFF pays for spay/neuter, FELV/FIV screening, and all recommended vaccinations. Our clients get affordable new pets... and homeless cats get new homes!

Spay/Neuter Taos, the PetSmart Charities®/TFFF partnership, began 1/15/2011. Spay/Neuter Taos utilizes all three TFFF programs in a highly focused effort to spay/neuter up to 300 cats over a one year period, with the goal of achieving a quick, significant reduction in the free-roaming cat population within the designated target area: Taos, Ranchos De Taos, El Prado and Questa. The January 2017 PetSmart grant, our fourth since 2011, helped 324 cats and was completed in February 2018. Since the program began, annual feline intakes at the Taos community shelter have declined by 42%, a key goal of Spay/Neuter Taos.

Let's take a closer look at how each program works. Keep in mind that we don't consider these activities separate and unrelated, but as parts of a comprehensive plan to fulfill our mission.

# **Taos Feral Feline Friends**

## *Shelter Program*

TFFF began in 2004 as a cat rescue organization. Its first shelter residents were feral cats awaiting euthanasia at the local Humane Society, rescued and brought home by Leanne Mitchell. Since then, TFFF has become the premier, no-kill feline shelter in Northern New Mexico with 700 cats placed into new, loving homes.

The primary shelter facility is a former 814 square foot guesthouse with four rooms located in Ranchos De Taos, New Mexico. The cats are free to roam within each room - it is a cage-less shelter. Two rooms have ceilings with exposed wooden supports that the cats can sit or walk along, effectively increasing the usable areas of the rooms. Two rooms have windows opening onto screened-in porches, allowing our residents to safely enjoy the outdoors. The building can easily accommodate about 60 cats and is presently reserved for feral cats. Counting the additional shelter areas in a separate building, total shelter capacity is 90.

A cage-less environment is important to the health and well-being of feral cats. Feral cats, accustomed to running free, can become lethargic and stop eating if confined to a cage. Our cats run and play within their rooms, interacting with the other cats, forming a community much like an outdoor feral cat colony. Eating habits and litter box use are normal. Fights are seldom observed. By all measures, the ferals are well-adapted to life at the TFFF shelter.

Controlling and preventing feline disease is an important part of the Shelter Program. The shelter is cleaned and disinfected daily. Before a cat enters the shelter community, it is screened for FELV (feline leukemia) and FIV (feline immunodeficiency virus) as recommended by the American Association of Feline Practitioners. Cats with these communicable illnesses cannot be placed in our open setting. Cats with less serious problems, such as upper respiratory illness, are kept isolated from the main shelter until they recover. For this purpose and other special needs, some cats are housed in rooms apart from the main shelter. Non-feral cats, companion animals, are also kept in these areas where they receive more contact with TFFF volunteers. All cats held at TFFF receive FeLV, FVRCP, and rabies vaccinations as soon as practical upon their arrival at the shelter. All cats are spayed or neutered prior to adoption.

TFFF actively seeks to find permanent, loving homes for both companion and feral cats. Despite the common misconception that feral cats are unadoptable, we have been successful in finding individuals who appreciate the wild nature and rodent-controlling abilities of feral cats. A standardized adoption agreement, providing contact information, cat health and identification data is executed. We contact each adopter at least once to see how the cat and owner have adapted. The suggested donation for adoptions is \$12.50 per feral cat to \$25.00 per companion cat, but many cats are offered with no fee.

Feral cat adoptions take time to arrange. A suitable home for feral cats requires shelter from the elements and predators, specifically wild dogs and coyotes, and a human caregiver. Given that Taos County has been plagued with serious rodent problems, including human fatalities caused by the mouse-transmitted Hanta virus, TFFF believes that the community obtains material public health benefits from properly managed feral cat populations. By building awareness of our organization and promoting the rodent-control advantages of cat ownership, TFFF boosts the demand for both companion and feral cats.

TFFF arranged adoptions for 39 shelter cats (30 feral, 9 companion) in 2017, and accepted 30 new intakes (21 feral, 9 companion) into the shelter. Two residents were euthanized and five residents died while in care. There were 47 cats at the shelter at 12/31/17. TFFF's goal for 2018 is to accept 30 to 40 new residents and to arrange 30 to 40 shelter adoptions.



# **Taos Feral Feline Friends**

## *Trap, Neuter, and Return (TNR) Program*

TNR is our community outreach program supporting the animal care efforts of individuals with outdoor cat populations. It is the best option for helping feral cats when a property owner is willing to support a feral cat colony on his/her premises, i.e., provide food, water, and shelter on a daily basis. TFFF assists the caregiver by lending traps, providing trapping instructions and paying for the spay/neuter, rabies vaccination and all other vet costs. The caregiver traps the animals, transports them to the veterinarian for spay/neuter, then returns them back to the feral colony usually on the same day. By keeping the population under control, residents are able to manage their colonies more efficiently, without incurring the costs of an ever-increasing population. Additionally, by helping people manage cats on their premises, we are able to reserve our limited shelter space for cats that are unsupported or suffering abuse.

TNR is the most critical element of TFFF's mission to contain feral populations in a humane manner. It has been shown to be more effective in reducing cat populations than euthanasia and is recommended by the American Society for the Prevention of Cruelty to Animals (ASCPA). TNR complements, but does not replace the need for our rescue, shelter, and adoption program. First, TNR is best suited for true feral cats – a young kitten or a stray cat with the temperament of a companion animal should be placed in a shelter for adoption. Second, TNR requires the active co-operation of the property-owner. If a property-owner is unwilling to support the colony, or will not consent to our program guidelines, TFFF will not initiate a TNR program. If cats' lives are in immediate jeopardy, we will trap, remove the cats, and take them to our shelter for veterinary care and adoption.

TNR is available free of charge to the public in Taos and western Colfax Counties. TFFF also provides free cat food to low-income colony care-givers and provides a limited amount of veterinary expense reimbursement.

Controlling and preventing feline disease in outdoor cats is an important part of the TNR Program. Outdoor cats are exposed to more pathogens and live under much harsher conditions than indoor cats. The two most common serious feline diseases we encounter are FIV and FELV. FIV (Feline Immuno-deficiency Virus) is prevalent throughout Taos County. Like human AIDS, FIV attacks a cat's immune system, making it more susceptible to other diseases. FIV is spread directly from cat to cat by biting, mating, and sharing of infected litter, water or food sources. FELV is a serious viral infection spread mainly from mother to kittens. An effective vaccine for FELV is available and all TFFF shelter cats receive it. However, because the FELV vaccine requires booster shots, it is not practical for TNR cats.

TFFF does not test TNR cats for FIV or FELV unless, in a veterinarian's opinion, a cat manifests symptoms associated with these infections. No cat at TFFF has or will ever be euthanized based solely on the results of the FELV/FIV test. However, to prevent the spread of these fatal pathogens to otherwise healthy cats, TFFF does not return demonstrably sick cats testing positive for FELV or FIV to the feral colony. In these cases, depending on the specific facts and upon consultation with the attending veterinarian and feral cat caregiver, TFFF may elect to euthanize or retain the cat in isolation at its shelter. A complete discussion of TFFF's testing policy can be found on the TFFF website.

During 2017, 82 TNR cases were completed. With the large feral cat colonies in Taos County mostly finished by TFFF in prior years, demand for TNR has decreased substantially. Furthermore, other Taos-area charities have recently started offering TNR for free to the community. Given these conditions, TFFF expects to handle 25 to 40 TNR cases during 2018.

# **Taos Feral Feline Friends**

## *Pays To Help Strays*

“Pays To Help Strays” assists people who adopt stray and feral cats directly into their homes. Through Pays To Help Strays, we will reimburse the costs of the spay/neuter surgery and all vet-recommended vaccinations and tests... all the services needed to make sure your new cat is healthy and protected. Our motto is: Adoptions Done Right! To be eligible, the person must contact us within 60 days, or in advance, of the adoption. Cats adopted from shelters, pet stores, or breeders are ineligible for this program.

With shelter space always in limited supply, foster home care for unowned cats is valuable to the animal welfare community. Recognizing this, in 2014, TFFF extended eligibility for the Pays To Help Strays program to cats in foster care. Foster care providers can be operating independently or under the supervision of an animal welfare organization. TFFF requires that the foster care provider intends to find a permanent, local home for their foster cat(s) and that TFFF be provided with contact information of the ultimate adopter(s). Pays To Help Strays benefits can be used while the cat is in foster care or transferred to the ultimate adopter. With all of the program’s free veterinary services, adopting a foster cat becomes safe and inexpensive... and that makes foster cats more adoptable!

Whether supporting foster caregivers or adopters, Pays To Help Strays is a highly cost-effective way to help cats find permanent homes while simultaneously limiting the reproductive potential of the homeless cat population. By bringing homeless cats directly from the wild into permanent homes, the program bypasses the traditional shelter system. This benefits the entire community by preserving the community’s limited shelter capacity for the neediest animals.

Due to rising veterinary costs and the increasing popularity of this program, TFFF restricts its reimbursement to the following veterinary services: spay/neuter surgery, FELV/FIV testing, and recommended vaccinations (rabies, FVRCP, and FeLV). Charges for medicine, treatment of illness or injuries and veterinary examination fees, previously reimbursed by TFFF, are now the client’s responsibility. This change became effective March 1, 2012.

233 Pays To Help Strays adoptions were arranged in 2017, most of which were funded via the Spay/Neuter Taos grant completed in early in 2018. However, like the TNR Program, other Taos-area charities offer free spay/neuter for cat adopters. Due to these factors, TFFF is expecting reduced Pays To Help Strays activity of 50 – 70 cases during 2018.

## **Taos Feral Feline Friends**

### *Low Income Caregiver Assistance Programs*

In Taos, the poorest neighborhoods are also the areas with the highest populations of homeless cats. Many of TFFF's current and potential Trap, Neuter and Return (TNR) clients reside in these areas, helping feral cats survive, putting out food and water every day even while dealing with hunger themselves. While TNR is the ultimate solution to keeping homeless cat populations in check, many months can pass before the number of cats begins to decline. In the interim, some caregivers require assistance to keep their 'outdoor kitties' well-fed and healthy.

TFFF helps low-income caregivers by providing free cat food and reimbursement for veterinary expenses relating to their free-roaming cats. To qualify, a resident must be actively providing care to homeless cats in a TFFF managed feral cat colony and must reside in a household with total family income below \$40,000 per year. Distributions are made on an 'as needed' basis, as requested by the caregiver. Subject to the same income criterion, other TFFF volunteers may also be admitted into the program on a discretionary basis.

Consistent with our mission to prevent the inhumane treatment of homeless cats, the program is a safety net for the most disadvantaged cats and people. Because no other organization currently supports the charitable work of feral cat caregivers, TFFF considers this one of its most essential activities.

During 2017, free food costing \$2,692 was distributed through the Low Income Food Assistance (LIFA) program and \$3,693 of veterinary expenses was paid via the Low Income Veterinary Expense (LIVE) reimbursement program with approximately 10 – 15 participants in each program. For 2018, about \$6,000 in total LIFA and LIVE benefits are expected to be paid to a similar number of qualified participants.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2017*

### Introduction

Taos Feral Feline Friends (TFFF) is a 501-c(3) non-profit association, founded in June 2004, providing animal welfare to stray and feral cats throughout Northern New Mexico. The association's headquarters and shelter facility are located in unincorporated Taos County, New Mexico, approximately 8 miles southwest of the town of Taos. The following discussion is a material part of the TFFF financial report. This financial report has not been audited, but is believed by the undersigned to be an accurate representation of the financial condition of the association as of Dec. 31, 2017. Further information concerning the organization's financial condition may be obtained from IRS Form 990. Please contact us in writing if you would like to receive this filing. There is no charge to receive our tax filing.

### 2017 Income Statement

TFFF prepares its accounting statements on a cash basis with semi-annual reporting periods ending June 30 and December 31. TFFF had revenues of \$83,481 for CY2017, consisting of approximately 30% private donations (including adoption fees); 32% special events (a walkathon); 37% corporate and charitable foundation grants; and 2% founder donations. Revenues increased by 31% in comparison to the \$63,653 recorded in 2016, due mainly to a 141% increase in grants caused by the receipt of a renewal grant from PetSmart Charities in January 2017. Overall, 2017 revenues were 105% of the amount budgeted as of 12/31/2016. Private donations increased by 17% from \$21,312 in 2016 to \$24,850 in 2017, special event revenue decreased by 1% from \$26,726 to \$26,543. As noted, grants increased by 141% from \$12,716 in 2016 to \$30,588 in 2017. Founder donations, the smallest revenue component, were \$1,500, an decrease of 48% from the prior year which contained a non-recurring, special donation. The special event revenue includes a non-cash amount of \$803 from feline FELV/FIV test kits donated by IDEXX Laboratories, Inc.

TFFF had expenses of \$78,464 for CY2017, consisting of 34% for shelter food and litter (vs. 35% during 2016), 46% for veterinary costs, veterinary supplies and medicine, (vs. 47% during 2016), 8% for veterinary expense and food assistance to low income families (vs. 7% during 2016), 5% for TNR equipment, shelter equipment and supplies (vs. 6% during 2016), and 6% for utilities, advertising, printing, postage, special event expenses, promotional and miscellaneous costs (vs. 6% during 2016). In total, expenses increased by 11% from \$70,871 in 2016 to \$78,464 in 2017. The increase in expenses for 2017 vs. 2016 occurred across all expense categories other than TNR equipment, shelter equipment and supplies. Program activity, measured as the number of cats assisted during the calendar year, increased 6% from 384 in 2016 to 408 in 2017, reflecting increased caseloads undertaken to fulfill the PetSmart grant. Overall, 2017 expenses were 110% of the amount budgeted as of 12/31/2016.

TFFF had no employee or private contractor costs through during CY2017. Utility costs totaled \$555 for waste disposal, cell phone and web-hosting fees for the TFFF website. All other utility, all insurance and all transportation costs were paid for TFFF as in-kind donations by William and Leanne Mitchell. Additionally, TFFF leases its shelter facility on a rent-free basis from William and Leanne Mitchell. The payment of certain expenses by William and Leanne Mitchell and rent-free lease are charitable arrangements that can be terminated at any time.

Based on the above revenue and expenses, TFFF reported an operating gain of \$5,017 during 2017 vs. a loss of \$7,218 for 2016.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2017 (continued)*

### 2017 Statement of Assets and Liabilities

TFFF maintains a checking account with the Taos, NM branch of Peoples Bank, 13180 Metcalf Ave., Overland Park, KS. As of 12/31/2017, the account balance was \$41,890. The account does not pay interest and incurs no banking fees, other than purchase of blank checks and return check fees. TFFF maintains an account with PayPal to facilitate on-line donations via the TFFF website. As of 12/31/2017, the PayPal account balance was \$2,676. TFFF had undeposited cash and checks of \$4,788 as of 12/31/2017. TFFF also has a brokerage account at Fidelity Investments to facilitate charitable donations of securities and its balance was \$0 as of 12/31/2017.

To obtain liquidity, TFFF has borrowed \$25,761 from founders Leanne and William Mitchell as of 12/31/2017. A \$40,000 credit line has been committed for TFFF through 12/31/2019 by the founders. The loan bears no interest, can be repaid at any time, and appears on the association's statement of assets and liabilities contained herein. TFFF has no other debt or lease obligations as of 12/31/2017.

Subsequent to 12/31/2017, TFFF repaid the \$25,761 yearend loan balance with funds from its checking account. TFFF plans to continue utilizing the loan facility during CY2018 to provide liquidity.

TFFF's cumulative surplus (excess of revenue over expense from inception) was \$23,593 as of 12/31/2017. The surplus is approximately 3.2% of inception-to-date revenue as of 12/31/2017.

### 2017 Expenses by Program

This exhibit was prepared from the expense records of the association. Some expense categories such as Shelter Supplies, Shelter Equipment and TNR Equipment are directly associated with a specific program. Veterinary Costs were subdivided by program by totaling each animal's vet costs by the corresponding program under which treatment was provided. Medicine and Veterinary Supplies category expenses, mainly the cost of FELV/FIV test kits and vaccines, were allocated by program according to the number of cats utilizing the supplies. Low Income Food Assistance (LIFA) and Low Income Veterinary Expense Assistance (LIVE) costs are tabulated directly from the original expense records. Both LIFA and LIVE costs are classified under the TNR program costs since most recipients are current or former TNR clients. All food costs, other than LIFA, and all litter costs are attributed to the Shelter program. Miscellaneous expenses are allocated to each program according to the total numbers of animals aided by program during 2017: 82 for the TNR program, 93 for the Shelter program, and 233 for the Pays To Help Strays program.

### Program Budgets for 2018

TFFF has prepared budgets, i.e., revenue and expense estimates, relating to each of its programs for the 2018 calendar year, based upon its 2018 program caseload targets. The Shelter Program budget assumes 30 new shelter intakes, 27 shelter adoptions and 3 shelter deaths and/or euthanasia cases during 2018 and a starting population of 47 residents. The TNR Program budget assumes 30 new cases in 2018. 65 Pays To Help Strays program cases are assumed for 2018. LIVE and LIFA caseloads are assumed to recur at the average of 2016 and 2017 calendar year activity, adjusted for price inflation.

Calendar year revenue is estimated by source for the organization. For 2018, we are projecting \$8,500 in grant revenue in comparison to \$30,588 during CY2017. Due to the uncertainty over the timing and availability of renewal funding from PetSmart Charities, no grant funding from PetSmart during 2018 has been assumed and the spay/neuter program budgets reduced accordingly.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2017 (continued)*

Private donation and special event revenue was estimated to be 9% below the average of the 2016 and 2017 values as changes in the deductibility of charitable contributions under 2018 federal income tax law are expected to negatively impact donations and an estimated reduction of about \$2,000 in special event revenue due to the planned elimination of the silent auction from the 2018 special event. Budgeted revenue in total for CY2018 is \$55,000, approximately 92% of the actual CY2017 revenues adjusted for removal of the PetSmart grant and \$2,000 in silent auction revenue. The budgeted revenue for CY2018 consists of approximately 42% private donation revenue, 40% special event revenue, 15% grant revenue, and 3% founder donations. No other sources of revenue are expected.

Expense estimates are based primarily on actual 2016 and 2017 costs by category, adjusted for projected changes in program caseloads and inflation. Annual price inflation rates assumed are 5% for food and litter, 3% for veterinary services and 3% for all other expenses. Since TFFF purchases most of its food and litter from a single supplier, actual price inflation for this expense category during 2018 may be considerably different from the assumption employed herein. Food, litter, veterinary, medicine and veterinary supply costs are based on 2017 costs adjusted for inflation and the expected differences in 2017 vs. 2018 case counts by program. The remaining expense category estimates utilize the following bases, adjusted for inflation: supplies, equipment, telephone and website hosting, special event costs and LIFA/LIVE program costs – average of 2016 and 2017 costs, adjusted for inflation; advertising, printing and postage costs – 2016 costs, adjusted for inflation. The remaining, small miscellaneous items are judgmental estimates. All utility and miscellaneous expenses not directly associated with the Shelter Program are allocated to individual programs according to the projected program caseloads. Since TFFF intends to remain a 100% volunteer organization, no personnel costs are projected for CY2018. Rent, insurance, electricity, heating, internet access and transportation costs, expected to be donated to TFFF throughout 2018 by William and Leanne Mitchell, appear as zeroes in the budget.

The ability of TFFF to fund its charitable operations is partially dependent on the attainment of grant funds from sources outside of the local community. Charitable foundation and corporate grants are awarded through a highly competitive process, making TFFF's future awards very difficult to predict.

The 2018 budget targets a gain of about \$1,000 from operations. Due to the uncertainty regarding the actual amount of donations that will be obtained during 2018 and the additional uncertainty due to the impact of the new tax rules on charitable donations, TFFF may be unable to achieve this targeted gain. However, barring unforeseen events, should a shortfall in donations occur, TFFF does not expect that it will impact its ability to achieve program goals during 2018. Although the values displayed in the projected budgets are believed to be reasonable estimates of TFFF's 2018 financial activity, all amounts should be considered hypothetical values, possibly differing materially from the actual results.

### Signature

I hereby represent that the above discussion of the financial condition of Taos Feral Feline Friends as of December 31, 2017 and accompanying schedules are accurate to the best of my knowledge and that the projections discussed herein are based upon assumptions believed to be reasonable as of this date of signature:

Raeann Rasmussen, signed on 2-27-18

Raeann Rasmussen, Vice-President and Treasurer of Taos Feral Feline Friends

# Taos Feral Feline Friends

## 2017 Income Statement

	<u>1/1/17 - 6/30/17</u>	<u>7/1/17 - 12/30/17</u>	<u>1/1/17 - 12/31/17</u>	<u>1/1/16 - 12/31/16</u>
<u>Revenue</u>				
Private Donations (incl. Adoption Fees)	\$16,063	\$8,787	\$24,850	\$21,312
Special Events	\$0	\$26,543	\$26,543	\$26,726
Founder Donations	\$0	\$1,500	\$1,500	\$2,900
Grants	\$26,522	\$4,066	\$30,588	\$12,716
Investment Income	\$0	\$0	\$0	\$0
Total Revenue	\$42,585	\$40,896	\$83,481	\$63,653
<u>Expenses</u>				
Salaries: Program Director	\$0	\$0	\$0	\$0
Salaries: All Other	\$0	\$0	\$0	\$0
Employee Payroll Taxes and Benefit Costs	\$0	\$0	\$0	\$0
Contractor and Professional Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$14,173	\$12,255	\$26,428	\$24,637
Veterinary Costs	\$12,271	\$16,850	\$29,121	\$27,844
Medicine and Veterinary Supplies	\$3,005	\$4,254	\$7,259	\$5,380
Low Income Food Assistance	\$1,368	\$1,324	\$2,692	\$2,630
Low Income Veterinary Expense Assistance	\$1,328	\$2,365	\$3,693	\$2,388
Subtotal Animal Costs	\$32,145	\$37,048	\$69,193	\$62,879
Shelter Supplies	\$1,044	\$737	\$1,781	\$2,182
Shelter Equipment	\$1,031	\$672	\$1,703	\$1,223
TNR Equipment	\$235	\$60	\$295	\$656
Subtotal Equipment & Supplies	\$2,310	\$1,469	\$3,779	\$4,061
Shelter Maintenance/Repair	\$0	\$0	\$0	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$154	\$199	\$353	\$450
Telephone & Website Hosting	\$172	\$30	\$202	\$59
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$326	\$229	\$555	\$509
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$2,546	\$1,110	\$3,656	\$2,616
Travel, Dining & Entertainment	\$48	\$44	\$92	\$47
Special Event Expenses	\$0	\$821	\$821	\$685
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$270	\$270	\$50
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$5	\$93	\$98	\$24
Subtotal Misc. Expenses	\$2,599	\$2,338	\$4,937	\$3,422
Total Expenses	\$37,380	\$41,084	\$78,464	\$70,871
<u>Surplus (Deficit) from Operations</u>	\$5,205	(\$188)	\$5,017	(\$7,218)

# Taos Feral Feline Friends

## *Statement of Assets and Liabilities*

<u>Assets</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
Checking Account (Peoples Bank, Overland Park KS)	\$41,890	\$20,837	\$34,662
PayPal Account (on-line donations)	\$2,676	\$4,061	\$2,554
Brokerage Account (Fidelity Investments, LLC)	\$0	\$0	\$0
Cash and Undeposited Checks	\$4,788	\$1,505	\$473
Total Assets	\$49,354	\$26,403	\$37,689
<u>Liabilities</u>			
Founder Loans (0% interest)	\$25,761	\$7,827	\$11,895
Accumulated Surplus / (Deficit)	\$23,593	\$18,576	\$25,794
Total Liabilities	\$49,354	\$26,403	\$37,689



# Taos Feral Feline Friends

## 2017 Expenses by Program

	<u>1/1/17 - 12/31/17</u>	<u>1/1/17 - 12/31/17</u>	<u>1/1/17 - 12/31/17</u>	<u>1/1/17 - 12/31/17</u>
	<u>TNR</u>	<u>Shelter</u>	<u>Pays To Help</u>	<u>Total</u>
			<u>Strays</u>	
<b><u>Expenses</u></b>				
Salaries: Program Director	\$0	\$0	\$0	\$0
Salaries: All Other	\$0	\$0	\$0	\$0
Employee Payroll Taxes and Benefit Costs	\$0	\$0	\$0	\$0
Contractor and Professional Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$0	\$26,428	\$0	\$26,428
Veterinary Costs	\$5,848	\$5,577	\$17,696	\$29,121
Medicine and Veterinary Supplies	\$164	\$2,461	\$4,634	\$7,259
Low Income Food Assistance	\$2,692	\$0	\$0	\$2,692
Low Income Veterinary Expense Assistance	\$3,693	\$0	\$0	\$3,693
Subtotal Animal Costs	\$12,397	\$34,466	\$22,330	\$69,193
Supplies	\$0	\$1,781	\$0	\$1,781
Equipment	\$295	\$1,703	\$0	\$1,998
Subtotal Equipment & Supplies	\$295	\$3,484	\$0	\$3,779
Shelter Maintenance/Repair	\$0	\$0	\$0	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$353	\$0	\$353
Telephone & Website Hosting	\$41	\$46	\$115	\$202
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$41	\$399	\$115	\$555
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$735	\$833	\$2,088	\$3,656
Travel, Dining & Entertainment	\$18	\$21	\$53	\$92
Special Event Expenses	\$165	\$187	\$469	\$821
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$54	\$62	\$154	\$270
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$20	\$22	\$56	\$98
Subtotal Misc. Expenses	\$992	\$1,125	\$2,819	\$4,937
Total Expenses	\$13,725	\$39,475	\$25,265	\$78,464

# Taos Feral Feline Friends *2018 Program Budgets*

	<u>1/1/18 - 12/31/18</u>	<u>1/1/18 - 12/31/18</u>	<u>1/1/18 - 12/31/18</u>	<u>1/1/18 - 12/31/18</u>
	<u>TNR</u>	<u>Shelter</u>	<u>PTHS</u>	<u>Total</u>
	<b>30</b>	<b>30/47</b>	<b>65</b>	
<b><u>Revenue</u></b>				
Private Donations (incl. Adoption Fees)				\$23,000
Special Events				\$22,000
Founder Donations				\$1,500
Grants				\$8,500
Investment Income				\$0
Total Revenue				\$55,000
<b><u>Expenses</u></b>				
Salaries	\$0	\$0	\$0	\$0
Employee Payroll Taxes and Benefit Costs	\$0	\$0	\$0	\$0
Contractor and Professional Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$0	\$23,713	\$0	\$23,713
Veterinary Costs	\$2,204	\$5,327	\$5,085	\$12,615
Medicine and Veterinary Supplies	\$62	\$2,351	\$1,331	\$3,744
Low Income Food Assistance	\$2,863	\$0	\$0	\$2,863
Low Income Veterinary Expense Assistance	\$3,169	\$0	\$0	\$3,169
Subtotal Animal Costs	\$8,297	\$31,391	\$6,416	\$46,104
Supplies	\$0	\$2,075	\$0	\$2,075
Equipment	\$200	\$1,526	\$0	\$1,726
Subtotal Equipment & Supplies	\$200	\$3,600	\$0	\$3,800
Shelter Maintenance/Repair	\$0	\$0	\$0	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$360	\$0	\$360
Telephone & Website Hosting	\$24	\$61	\$51	\$135
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$24	\$421	\$51	\$495
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$484	\$1,242	\$1,049	\$2,775
Travel, Dining & Entertainment	\$13	\$32	\$27	\$72
Special Event Expenses	\$82	\$211	\$178	\$472
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$47	\$121	\$102	\$270
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$0	\$0	\$0
Subtotal Misc. Expenses	\$626	\$1,607	\$1,356	\$3,589
Total Expenses	\$9,147	\$37,018	\$7,824	\$53,989

# **Taos Feral Feline Friends**

## *Appendix 1 - Frequently Asked Questions*

### *Who is Taos Feral Feline Friends?*

We are a not-for-profit, tax-exempt, animal welfare association dedicated to helping stray and feral cats. Formed in June 2004, we are the only shelter in northern New Mexico that rescues and finds homes for feral cats. We also help the community manage feral cats through Trap, Neuter, and Return. Our non-profit status is certified by both the Internal Revenue Service and the Attorney General of New Mexico. We've helped over 4,300 cats as of 12/31/2017.

### *What are feral cats?*

Feral cats are either abandoned or lost domestic cats that have reverted to their 'wild nature' or cats that were born outside to a feral mother. They often form self-reliant social groups known as "colonies" near a source of food and shelter. Most human communities have feral cat colonies, but many people are unaware of their existence since "ferals" avoid human contact.

### *How are feral cats different from stray cats?*

A stray cat is a domesticated animal, a pet that has been recently lost or abandoned. It can be resocialized and placed in an adoptive home. Feral cats do not appreciate human contact and hence cannot usually be made into pets. For this reason, feral cats are shunned by most animal shelters.

### *Why do feral cats need our help?*

Feral cats living in the wrong locations are considered a public nuisance and are often captured, poisoned, or otherwise mistreated. Feral cats brought to local animal pounds are deemed unadoptable and "humanely" euthanized. We do not believe that this treatment of innocent animals is moral. Feral cats have a right to live! There are better solutions.

### *How can we help feral cats?*

If you make a donation to Taos Feral Feline Friends, you will save and improve the lives of feral cats in our community. Also, call us if you want to adopt - we have both ferals and house cats available.

### *What does Taos Feral Feline Friends actually do?*

We operate Trap, Neuter & Return Program in Taos. It aids people with outdoor cats by providing free spay/neuter surgeries, vaccinations, vet care and catfood.

Our Shelter Program helps concerned people from all over the Taos area rescue cats. The shelter is an 814 sq. ft. cageless facility, perfect for feral cats since they don't do well in cages. All cats brought to our shelter are examined by a licensed veterinarian, lab-tested for serious diseases, vaccinated, and spayed/neutered before adoption. For feral cats, we seek appropriate placement in settings where they will be welcomed and cared for, typically in rural homes as 'mousers' or 'barn kitties'.

We also encourage people to adopt stray cats directly from the wild with the "Pays To Help Strays" Program. Taking in a stray is a kind, life-saving act, but there are risks. We pay for spay/neuter, all vet-recommended vaccinations and tests. Our motto is: "Adoptions Done Right"!

# **Taos Feral Feline Friends**

## *Appendix 1 - Frequently Asked Questions (continued)*

### *What is Trap, Neuter, and Return?*

Trap, Neuter, and Return (TNR) is a free community outreach program for managing feral cats without retaining them at the shelter. Quite simply, with the help of our volunteer caregivers, ferals are trapped, spayed or neutered, vaccinated and then released back into their familiar territory. TFFF offers Trap, Neuter and Return to reduce over-population, homelessness, and disease amongst feral cats.

### *Why does Taos Feral Feline Friends need our help?*

We receive no compensation from local animal shelters, city or county government. Since ferals are not adopted as pets, we find that charging standard adoption fees is impractical and restricts our ability to find acceptable homes. Thus, we rely almost entirely on grants and charitable donations from the community to support our operations. All donations made to us are acknowledged with a written receipt and are tax-deductible as a charitable contribution.

### *How will my donation be used?*

Your donation mainly pays for medicine, veterinary care, cat food and litter. It might be used for adoption advertising or to buy equipment (for example, humane traps). However, TFFF has no personnel costs: all of our workers and association officers are unpaid volunteers so your entire donation directly benefits our cats.

### *Does Taos Feral Feline Friends help regular (non-feral) cats?*

Yes, we help all cats at the shelter, space permitting, and usually have 10-15 house cats or kittens ready for adoption as pets. Our companion cats have their own areas separate from the ferals where they receive the extra human contact that they appreciate.

### *Does Taos Feral Feline Friends ever euthanize cats?*

Our shelter follows a strict 'no-kill' philosophy. We will permit a licensed veterinarian to euthanize a cat only if it is suffering from a fatal disease or injury. Historically, only about 2% of our cats have been euthanized. In fact, many of our shelter residents are 'special needs' cats that would typically be euthanized at community animal facilities.

### *How can I make a contribution, adopt a cat, or get more information?*

Please call or E-mail Leanne Mitchell at (575) 737-9208, [catmomoftaos@hotmail.com](mailto:catmomoftaos@hotmail.com) or visit our website at <http://taosferalfelinefriends.tripod.com>. The TFFF website welcomes on-line donations made via all major credit cards or PayPal.

# **Taos Feral Feline Friends**

## *Appendix 2 – Association Officers, Quick Facts, and Contact Information*

### ASSOCIATION OFFICERS (year first elected )

Leanne Mitchell, President and Founder (2004)  
Raeann Rasmussen, Vice-President / Treasurer (2016)  
Edna Sturtzman, Vice-President / Secretary (2016)  
Patrick Finn, Vice-President (2010)

### QUICK FACTS

#### MISSION

Prevent the inhumane treatment of stray and feral cats in Northern New Mexico, stop unnecessary euthanasia of stray and feral cats, and reduce the population of stray and feral cats.

#### HISTORY

Taos Feral Feline Friends (TFFF) is a 501c-3 charitable association promoting animal welfare throughout Northern New Mexico. TFFF was founded in June 2004 by Leanne Mitchell. Ms. Mitchell has over 25 years experience working with animal welfare organizations in Illinois and New Mexico.

TFFF is unique: it is a 100% volunteer organization operating the only facility in Northern New Mexico that rescues, shelters, and relocates feral cats. In 2005, it initiated the area's first Trap, Neuter, and Return program to spay/neuter feral cats and assist outdoor cat caregivers.

#### FACILITY & AREA OF OPERATION

TFFF operates an 814 sq. ft. cage-less shelter facility in Ranchos De Taos, New Mexico in unincorporated Taos County, approximately eight miles southwest of the town of Taos. The organization exclusively serves Taos County and the Enchanted Circle area of Colfax County, New Mexico.

#### STANDARDS OF PRACTICE

TFFF operates under a strict no-kill mandate. Euthanasia is used only if, in the judgment of a veterinarian, an animal is terminally ill or injured. TFFF veterinary care standards are established and reviewed by Drs. Susanne Felser and Patricia Albin, veterinarians licensed by the state of New Mexico, and are consistent with the recommendations of the American Association of Feline Practitioners.

### CONTACT INFORMATION

Phone and Fax: (575) 737-9208  
Mailing Address: Taos Feral Feline Friends  
PO Box 1926  
Ranchos De Taos, NM 87557-1926  
Email: [catmomoftaos@hotmail.com](mailto:catmomoftaos@hotmail.com)  
Federal EIN: 77-0635095  
Website: <http://taosferalfelinefriends.tripod.com>