

Taos Feral Feline Friends



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

2018

Annual

Report



Taos Feral Feline Friends

2018 Annual Report

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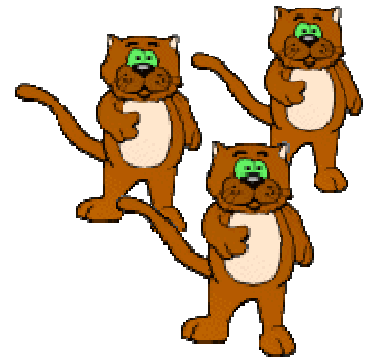
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Taos Feral Feline Friends



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A Letter from the President and Founder

Dear Friends and Supporters,

Taos Feral Feline Friends (TFFF) began its 15th year as a charitable organization this year. As I begin writing this letter, the memories of the considerate people, the businesses and the charities that supported our mission come flooding back: our former officers, living or passed, who offered their talents and time, the volunteers who braved weather and wild cats trapping for spay/neuter, the vets who compassionately treated every feline in need and the Taos community that embraced our fledgling shelter fifteen years ago, believed in us and supported us every year. Now, with over 4500 cats helped and over 3200 free spay/neuter surgeries provided, I hope everyone reading this will be inspired to stay involved – advocating spay/neuter, donating or volunteering to help the homeless cats and dogs of our community.

2018 was a year of many firsts for TFFF: in April, we were awarded the GuideStar Gold Seal of Transparency, a designation earned by less than 2% of all charities. GuideStar maintains the world's largest on-line charity registry and anyone can access it for free. What I like about GuideStar is that they collect and organize information on virtually every U.S. charity making it simple for donors to research their favorite charity or find a new one that meets their giving objectives. This was not so easily done before GuideStar and, unfortunately, the whole charity industry acquired a poor reputation for transparency, exacerbated by well-documented accounts of misuse of funds and excessive executive compensation. Now, with minimal effort, you needn't risk being bamboozled by a charity's glossy brochures or extravagant claims – just visit guidestar.org!

Another important first during 2018 was our adoption of a strict privacy policy, applicable to both donors and clients. First, we limit our collection of personal information to name, address, E-mail address and telephone number(s). Now, our new privacy policy guarantees that what we do collect is never shared with or sold to any business, charity, private individual or government agency. As a further protection, all data is stored “off-line” at TFFF, not on any internet website or server, making it unavailable to crooks and hackers. Donors and clients deserve to have their identities and data safeguarded. Given occurrences such as the 2017 Equifax data breach, Facebook data sales and, particularly for Taos, immigration enforcement concerns, TFFF believes its privacy policy is absolutely essential.

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

The Paws For The Cause Walkathon, TFFF's annual fundraiser, changed for the first time in 2018. Instead of the grueling 27 mile trek from Taos Ski Valley, our walkers became 'virtual' and their mission became a 10,000 mile journey from Taos Plaza to Tierra del Fuego with each dollar pledged counting for one mile. The virtual walkers were three prominent Taos businessowners, each committing to the 10,000 mile/\$10,000 fundraising goal. Neither sore ankles, nor roadside hazards or dicey weather could slow this year's event and the community embraced the new format, making 2018 the best walkathon in history!

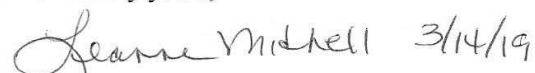
TFFF also had an important 'last' during 2018. After seven years, Spay/Neuter Taos, our partnership with PetSmart Charities Inc., finally concluded. We completed the fourth grant project February 2018. Unfortunately, PetSmart had revised all of its grant programs, including free-roaming cat spay/neuter grants, upping the minimum requirement to 500 cats per year from the previous 300. TFFF, even in its busiest year (2011), had never reached 400 cases. We did reapply in August without promising 500 cases, but the application was denied. It is clear that barring a change in their requirements, TFFF will no longer receive PetSmart grants. It's unfortunate that PetSmart is making it more difficult for smaller charities to qualify. Nonetheless, TFFF is very thankful for the many years of PetSmart's support.

In this report, we have added a brief retrospective of the PetSmart collaboration, "Spay/Neuter Taos - Examining the Impact". This review indicates that TFFF's accelerated spay/neuter activity from 2011 to 2017 coincided with a substantial decline in feline intakes at Stray Hearts over the same time period, and in turn, that such reduced intakes at Stray Hearts corresponded with their near-elimination of feline euthanasia. Significantly, this time period encompasses numerous leadership and shelter policy changes at Stray Hearts so we believe that our spay/neuter activity was largely responsible for these favorable trends. The bottom line is that spay/neuter saves lives. We hope these findings will encourage other charities and Taos government to enhance their spay/neuter initiatives.

During 2018, TFFF helped 185 cats and provided 119 free spay/neuter surgeries, a below average year of accomplishments. Prudently, we had anticipated the loss of PetSmart spay/neuter funding and had realigned our 2018 TNR and Pays To Help Strays objectives to a level sustainable without their revenue. TNR and Pays To Help Strays cases ultimately wound up exceeding their goals by 22% and we are raising these program goals for 2019. With just nine adoptions, TFFF did not reach its 2018 shelter goals, but with 51 cats in residence as of 12/31/2018, 2019 should be a much better adoption year. The low income cat food and veterinary expense reimbursement programs distributed about \$5,700 of benefits and we expect 2019 to be similar. Money issues are common, particularly in Taos where many individuals are self-employed or working temporary part-time jobs, and we know food and vet care can be costly. While our main focus remains feral cats, TFFF has decided to expand eligibility to all low-income cat caregivers suffering temporary financial distress due to death, disability, illness or loss of employment.

Regrettably, this letter must end on a sad note. Our long-time officer and my good friend, Patrick Finn, passed away unexpectedly a few weeks ago. Since 2010, Pat stood tall serving our charity, longer than anyone other than me. He coordinated the walkathon's silent auction and, since he seemed to know everyone in Taos, was unsurpassed in securing donations for the auction. He was so charismatic... his wit and irrepressible cheer could transform a tedious meeting into a celebration. We will miss him dearly.

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 screened - in outdoor play areas.

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

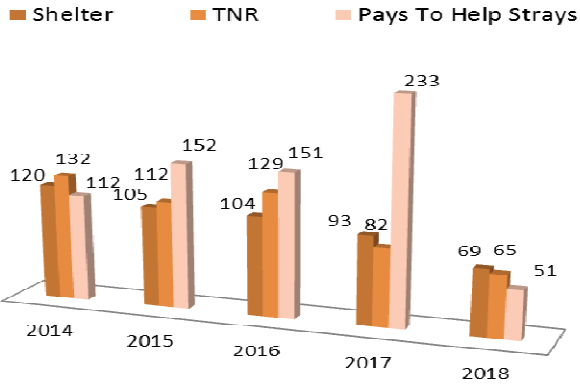
Solution: TFFF sterilizes all cats before adoption and offers free Trap, Neuter, and Return (TNR) services - the only humane method of population control.

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

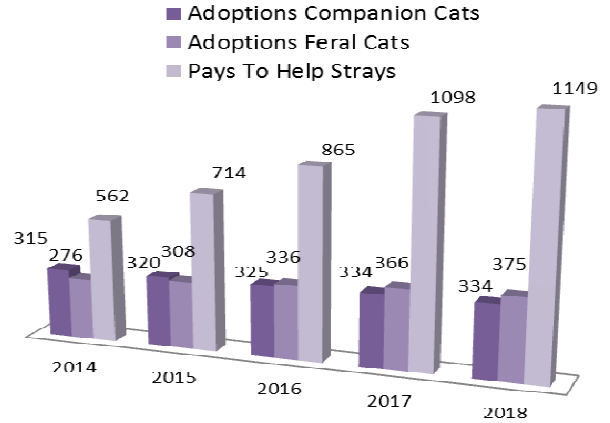
Taos Feral Feline Friends

By the Numbers

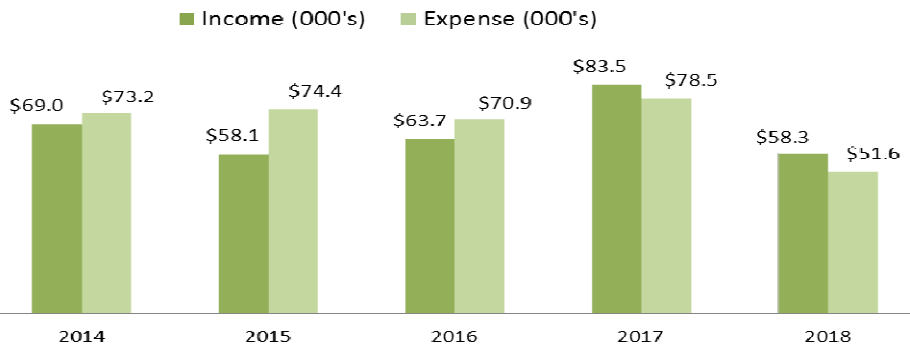
Number of Cats Aided by Year



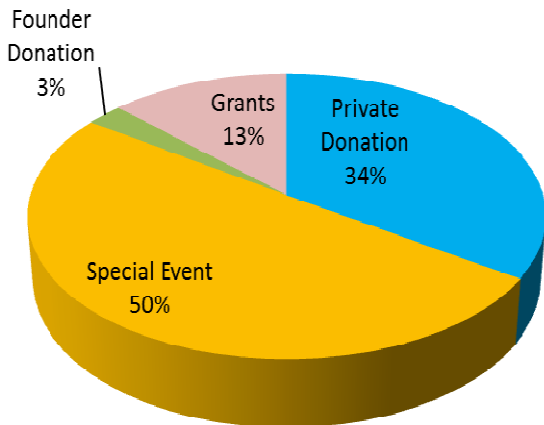
Cumulative Adoptions



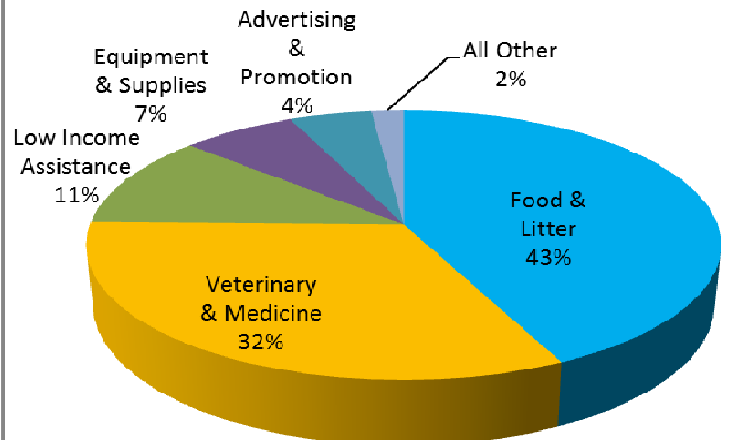
Income and Expense by Year



2018 Income by Source



2018 Expense by Category



Taos Feral Feline Friends

Spay/Neuter Taos – Examining the Impact

Spay/Neuter Taos was the animal welfare partnership between Taos Feral Feline Friends (TFFF) and PetSmart Charities, Inc. which operated from January 2011 to February 2018. The partnership sought to quickly increase cat spay/neuter in Taos County with the contractually specified objective to reduce the number of cat intakes at the Taos community animal shelter, Stray Hearts. Shelter intakes are traditionally considered a measure of the homeless cat population so fewer intakes are indicative of fewer homeless cats. However, reducing Stray Hearts intakes was itself a worthy goal... fewer intakes mean less expense for a shelter, less over-crowding and less euthanasia due to lack of space... all very good things.

Specifically, TFFF pledged to complete 300 spay/neuter cases during each twelve month grant period, targeting primarily “free-roaming” cats. Free-roaming cats are the feral and stray cats that are ownerless and, of course, roaming and reproducing at will. Shelter resident cats and pets did not qualify.

Chart A Taos Feral Feline Friends Cat Spay/Neuter Surgeries Calendar Years 2010 to 2017

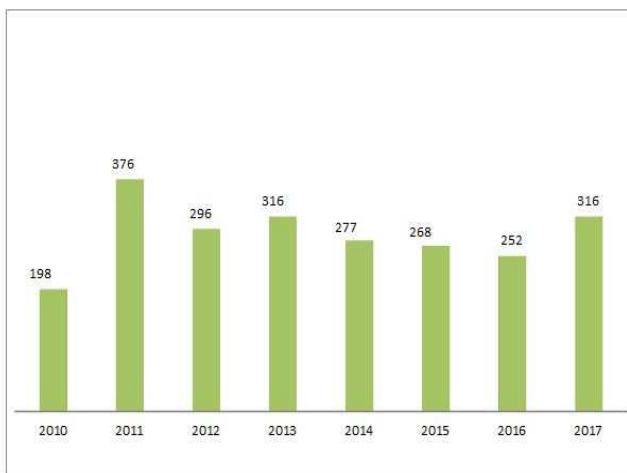


Chart B Stray Hearts Annual Cat Euthanasia and Intakes 2010 to 2017

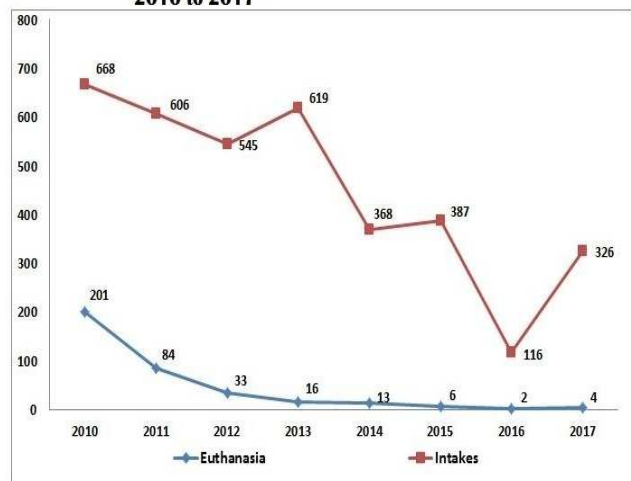


Chart A shows how many spay/neuter cases TFFF completed from 2010 to 2017. During the first year of Spay/Neuter Taos, our cases nearly doubled from 198 in 2010 to 376 in 2011. In total, during the seven years from 2011 to 2017, TFFF completed 2,101 spay/neuter surgeries, averaging 300 cases per year, exactly in-line with the Spay/Neuter Taos objective.

Chart B displays the annual feline intakes and euthanasia cases at Stray Hearts for 2010 through 2017, kindly provided by Stray Hearts. Intakes exclude kittens born in the shelter and, except for the last two years, cats that were accepted from outside of Taos County.

Let’s look at cat intakes first: the pattern is a bit bumpy but clearly heading down. Based on 2010 vs. 2017 intakes are down 51%; based on 2010 vs. 2016 they are down 83%! It is unknown why intakes were so low in 2016 at Stray Hearts, but both 2016 and 2017 are the two smallest years on record. So the goal to reduce intakes, set back in 2011, has been convincingly achieved. Lower intakes imply there are significantly fewer homeless cats in Taos... that’s the power of spay/neuter reaching free-roaming cats.

When a shelter is euthanizing for space, a reduction of intakes causes a one-to-one drop in euthanasia cases. The Stray Hearts data bear this out: from 2010 to 2012 intakes declined by 123 while euthanasia declined by 168 cases. Overall, from 2010 to 2017, euthanasia declined from 201 cases to just four, a 98% drop. Because some euthanasia is justified for medical reasons, the impact of Spay/Neuter Taos is that Stray Hearts was transformed into a no-kill shelter around 2014 and remains so today.

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. One year 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.

The Shelter Program rescues, shelters, and finds adoptive homes for feral cats in Taos and western Colfax counties of New Mexico and has a small number of older domesticated cats in residence. Because TFFF operates the only facility in the Taos area suited for feral cats, the Shelter Program will remain a top priority in 2019.

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 12/31/2018, there were over 100 colonies of feral cats managed by TFFF with an estimated total population of about 520. TFFF also provides veterinary expense assistance (LIVE) and free cat food (LIFA) to low-income households in Taos, a vital support program for feral cat caregivers not available from any other organization or agency. Approximately \$31,000 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!

With the conclusion of Spay/Neuter Taos, the PetSmart Charities®/TFFF partnership, TFFF's financial resources for TNR and Pays To Help Strays have been substantially reduced. Fortunately, other local charities have stepped up to provide free spay/neuter for most pet, stray and feral cats in Taos. Consequently, TFFF will be limiting its TNR and PTHS activity in 2019 to existing clients and new spay/neuter clients who have applied and been rejected by the other charities but meet TFFF's participation rules. LIVE and LIFA distributions, which were not funded by PetSmart nor duplicated by other charities, should remain at about the same level throughout 2019 as in past years.

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 over 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 before or soon following 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 cats are offered sometimes for 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 9 feral cats in 2018, and accepted 22 new feral cat intakes into the shelter. Five residents were euthanized and four residents died while in care. There were 51 cats at the shelter at 12/31/18. TFFF's goal for 2019 is to accept 20 - 30 new residents and to arrange 20 - 30 shelter adoptions, with nearly all activity relating to feral cats.

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 (see Low Income Caregiver Assistance Programs section).

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 2018, 65 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 for several years now. Also, other charities have recently started offering TNR for free to the Taos community. Rather than duplicate other charity's efforts, TFFF is restricting TNR eligibility to previous clients or those who are ineligible for free spay/neuter from other charities. TFFF expects to handle 50 - 70 TNR cases during 2019.

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.

51 Pays To Help Strays adoptions were arranged in 2018, many of which were funded via the Spay/Neuter Taos initiative which ended mid-February of 2018. However, like the TNR Program, other Taos-area charities offer free spay/neuter for cat adopters. Rather than duplicate other charity’s efforts, TFFF is restricting this program to previous clients or those who are ineligible for free spay/neuter from other charities. Due to these factors, TFFF is expecting reduced Pays To Help Strays activity of 25 – 45 cases during 2019.

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 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. In emergency circumstances, other cat caregivers, including pet owners, 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, other than offering free spay/neuter, no other organization currently supports the charitable work of feral cat caregivers, TFFF considers this one of its essential activities.

During 2018, free food costing \$2,277 was distributed through the Low Income Food Assistance (LIFA) program and \$3,462 of veterinary expenses was paid via the Low Income Veterinary Expense (LIVE) reimbursement program with approximately 8 – 10 participants in each program. For 2019, about \$6,400 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 12/31/2018

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, 2018. Further information concerning the organization's financial condition may be obtained from IRS Form 990. Current and prior years Form 990's can be accessed for no cost at guidestar.org or you may contact us in writing if you would like to receive the most recent filing. There is no charge to receive our tax filing.

2018 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 \$58,264 for CY2018, consisting of approximately 34% private donations (including adoption fees); 50% special events (a walkathon); 13% corporate and charitable foundation grants; and 3% founder donations. Revenues decreased by 30% in comparison to the \$83,481 recorded in 2017, due mainly to a 75% decrease in grant revenue due to the lack of a grant from PetSmart Charities in 2018, while 2017 included over \$21,000 in PetSmart funding. Overall, 2018 revenues were 106% of the amount budgeted per the 2017 Annual Report. Private donations decreased by 20% from \$24,850 in 2017 to \$19,978 in 2018, and special event revenue increased by 10% from \$26,543 to \$29,286. The special event donation solicitation period was expanded in 2018, leading to larger special event revenues, offset by lower regular donation revenue. As noted, grants decreased by 75% from \$30,588 in 2017 to \$7,500 in 2018. Founder donations, the smallest revenue component, were unchanged from 2017 at \$1,500. The special event revenue includes a non-cash amount of \$1,215 from feline FELV/FIV test kits donated by IDEXX Laboratories, Inc.

TFFF had expenses of \$51,555 for CY2018, consisting of 43% for shelter food and litter (vs. 34% during 2017), 32% for veterinary costs, veterinary supplies and medicine, (vs. 46% during 2017), 11% for veterinary expense and food assistance to low income families (vs. 8% during 2017), 7% for TNR equipment, shelter equipment and supplies (vs. 5% during 2017), and 7% for utilities, advertising, printing, postage, special event expenses, promotional and miscellaneous costs (vs. 6% during 2017). In total, expenses decreased by 34% from \$78,464 in 2017 to \$51,555 in 2018. The decrease in expenses for 2018 vs. 2017 occurred across all expense categories other than utilities. Program activity, measured as the number of cats assisted during the calendar year, decreased 55% from 408 in 2017 to 185 in 2018, reflecting the discontinuation of Spay/Neuter Taos, the PetSmart Charities/TFFF partnership, in February 2018. Overall, 2018 expenses were 96% of the amount budgeted per the 2017 Annual Report.

TFFF had no employee or private contractor costs through during CY2018. Utility costs totaled \$638 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 TFFF 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 \$6,709 during 2018 vs. a gain of \$5,017 for 2017.

Taos Feral Feline Friends

Financial Overview as of 12/31/2018 (continued)

2018 Statement of Assets and Liabilities

TFFF maintains a checking account with the Taos, NM branch of Hillcrest Bank (a division of NBH Bank), PO Box 26528, Kansas City, MO 64196. As of 12/31/2018, the account balance was \$37,469. 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 12/31/2018, the PayPal account balance was \$1,737. TFFF had undeposited cash and checks of \$1,243 as of 12/31/2018. TFFF also has a brokerage account at Fidelity Investments to facilitate charitable donations of securities and its balance was \$0 as of 12/31/2018.

To obtain liquidity, TFFF has borrowed \$10,147 from founders Leanne and William Mitchell as of 12/31/2018. A \$40,000 credit line has been committed for TFFF through 12/31/2020 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 had no other debt or lease obligations as of 12/31/2018.

Subsequent to 12/31/2018, TFFF repaid the \$10,147 yearend loan balance with funds from its checking account. TFFF plans to continue utilizing the loan facility during CY2019 to provide liquidity.

TFFF's cumulative surplus (excess of revenue over expense from inception) was \$30,302 as of 12/31/2018. The surplus is approximately 3.8% of inception-to-date revenue as of 12/31/2018.

2018 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 2018: 65 for the TNR program, 69 for the Shelter program, and 51 for the Pays To Help Strays program.

Program Budgets for 2019

TFFF has prepared budgets, i.e., revenue and expense estimates, relating to each of its programs for the 2019 calendar year, based upon its 2019 program caseload targets. The Shelter Program budget assumes 30 new shelter intakes, 25 shelter adoptions and 5 shelter deaths and/or euthanasia cases during 2018 and a starting population of 51 residents. The TNR Program budget assumes 65 new cases in 2018. 35 Pays To Help Strays program cases are assumed for 2018. LIVE and LIFA costs are assumed to recur at the average of 2017 and 2018 calendar year activity, adjusted for price inflation.

Calendar year revenue is estimated by source for the organization. For 2019, we are projecting \$7,000 in grant revenue, 7% lower than CY2018. Due to the discontinuation of Spay/Neuter Taos, no grant funding was received from PetSmart during 2018 and, correspondingly, none is assumed for 2019.

Taos Feral Feline Friends

Financial Overview as of 12/31/2018 (continued)

Private donation and special event revenue for 2019 is estimated to be 5% below the 2018 values as recent IRS tax law changes restricting the deductibility of charitable contributions are expected to continue negatively impacting donations. Budgeted revenue in total for CY2019 is \$55,000, approximately 95% of the actual CY2018 revenues. The budgeted revenue for CY2019 consists of approximately 34% private donation revenue, 50% special event revenue, 13% grant revenue, and 3% founder donations. No other sources of revenue are expected.

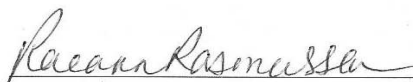
Expense estimates are based primarily on actual 2017 and 2018 costs by category, adjusted for projected changes in program caseloads and inflation. Annual price inflation rates assumed are 5% for food and litter, 3% for veterinary services and 3% for all other expenses. Since TFFF purchases most of its 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 2018 costs adjusted for inflation and the expected differences in 2018 vs. 2019 case counts by program. The remaining expense category estimates utilize the following bases, adjusted for inflation: shelter supplies and equipment, telephone and website hosting and LIFA/LIVE program costs – average of 2017 and 2018 costs, adjusted for inflation; advertising, printing and postage costs and special event expenses – 2018 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 CY2019. Rent, insurance, electricity, heating, water supply, internet access and transportation costs, expected to be donated to TFFF throughout 2019 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. Charitable foundation and corporate grants are awarded through a highly competitive process, making this component of TFFF's future revenue very difficult to predict.

The 2019 budget targets a gain of about \$1,300 from operations. Due to the uncertainty regarding the actual amount of donations that will be obtained during 2019 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 2019. Although the values displayed in the projected budgets are believed to be reasonable estimates of TFFF's 2019 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, 2018 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:

 _____, signed on 2-4-19

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

Taos Feral Feline Friends

2018 Income Statement

	<u>1/1/18 - 6/30/18</u>	<u>7/1/18 - 12/30/18</u>	<u>1/1/18 - 12/31/18</u>	<u>1/1/17 - 12/31/17</u>
<u>Revenue</u>				
Private Donations (incl. Adoption Fees)	\$12,466	\$7,512	\$19,978	\$24,850
Special Events	\$0	\$29,286	\$29,286	\$26,543
Founder Donations	\$0	\$1,500	\$1,500	\$1,500
Grants	\$6,500	\$1,000	\$7,500	\$30,588
Investment Income	\$0	\$0	\$0	\$0
Total Revenue	\$18,966	\$39,298	\$58,264	\$83,481
<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	\$10,118	\$11,985	\$22,103	\$26,428
Veterinary Costs	\$7,592	\$5,555	\$13,147	\$29,121
Medicine and Veterinary Supplies	\$1,575	\$2,017	\$3,592	\$7,259
Low Income Food Assistance	\$1,205	\$1,072	\$2,277	\$2,692
Low Income Veterinary Expense Assistance	\$1,588	\$1,874	\$3,462	\$3,693
Subtotal Animal Costs	\$22,078	\$22,503	\$44,581	\$69,193
Shelter Supplies	\$1,055	\$1,057	\$2,112	\$1,781
Shelter Equipment	\$493	\$718	\$1,211	\$1,703
TNR Equipment	\$0	\$160	\$160	\$295
Subtotal Equipment & Supplies	\$1,548	\$1,935	\$3,483	\$3,779
Shelter Maintenance/Repair	\$0	\$0	\$0	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$55	\$338	\$393	\$353
Telephone & Website Hosting	\$30	\$215	\$245	\$202
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$85	\$553	\$638	\$555
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$1,658	\$845	\$2,503	\$3,656
Travel, Dining & Entertainment	\$17	\$63	\$80	\$92
Special Event Expenses	\$0	\$220	\$220	\$821
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$0	\$0	\$270
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$50	\$0	\$50	\$98
Subtotal Misc. Expenses	\$1,725	\$1,128	\$2,853	\$4,937
Total Expenses	\$25,436	\$26,119	\$51,555	\$78,464
<u>Surplus (Deficit) from Operations</u>	(\$6,470)	\$13,179	\$6,709	\$5,017

Taos Feral Feline Friends

Statement of Assets and Liabilities

<u>Assets</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Checking Account (Peoples Bank, Overland Park KS)	\$37,469	\$41,890	\$20,837
PayPal Account (on-line donations)	\$1,737	\$2,676	\$4,061
Brokerage Account (Fidelity Investments, LLC)	\$0	\$0	\$0
Cash and Undeposited Checks	\$1,243	\$4,788	\$1,505
Total Assets	\$40,449	\$49,354	\$26,403
<u>Liabilities</u>			
Founder Loans (0% interest)	\$10,147	\$25,761	\$7,827
Accumulated Surplus / (Deficit)	\$30,302	\$23,593	\$18,576
Total Liabilities	\$40,449	\$49,354	\$26,403

Taos Feral Feline Friends

2018 Expenses by Program

	<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>Pays To Help</u>	<u>Total</u>
			<u>Strays</u>	
<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	\$0	\$22,103	\$0	\$22,103
Veterinary Costs	\$4,345	\$4,339	\$4,463	\$13,147
Medicine and Veterinary Supplies	\$292	\$1,494	\$1,805	\$3,592
Low Income Food Assistance	\$2,277	\$0	\$0	\$2,277
Low Income Veterinary Expense Assistance	\$3,462	\$0	\$0	\$3,462
Subtotal Animal Costs	\$10,376	\$27,936	\$6,268	\$44,581
Supplies	\$0	\$2,112	\$0	\$2,112
Equipment	\$160	\$1,211	\$0	\$1,371
Subtotal Equipment & Supplies	\$160	\$3,323	\$0	\$3,483
Shelter Maintenance/Repair	\$0	\$0	\$0	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$393	\$0	\$393
Telephone & Website Hosting	\$86	\$91	\$68	\$245
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$86	\$484	\$68	\$638
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$879	\$934	\$690	\$2,503
Travel, Dining & Entertainment	\$28	\$30	\$22	\$80
Special Event Expenses	\$77	\$82	\$61	\$220
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$0	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$18	\$19	\$14	\$50
Subtotal Misc. Expenses	\$1,002	\$1,064	\$787	\$2,853
Total Expenses	\$11,625	\$32,808	\$7,122	\$51,555

Taos Feral Feline Friends *2019 Program Budgets*

	<u>1/1/19 - 12/31/19</u>	<u>1/1/19 - 12/31/19</u>	<u>1/1/19 - 12/31/19</u>	<u>1/1/19 - 12/31/19</u>
	<u>TNR</u>	<u>Shelter</u>	<u>PTHS</u>	<u>Total</u>
	65	30/50	35	
<u>Revenue</u>				
Private Donations (incl. Adoption Fees)				\$19,000
Special Events				\$28,000
Founder Donations				\$1,500
Grants				\$7,000
Investment Income				\$0
Total Revenue				\$55,500
<u>Expenses</u>				
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	\$23,682	\$0	\$23,682
Veterinary Costs	\$4,475	\$5,379	\$3,155	\$13,009
Medicine and Veterinary Supplies	\$301	\$1,853	\$1,276	\$3,430
Low Income Food Assistance	\$2,679	\$0	\$0	\$2,679
Low Income Veterinary Expense Assistance	\$3,742	\$0	\$0	\$3,742
Subtotal Animal Costs	\$11,198	\$30,913	\$4,431	\$46,542
Supplies	\$0	\$2,032	\$0	\$2,032
Equipment	\$200	\$1,527	\$0	\$1,727
Subtotal Equipment & Supplies	\$200	\$3,559	\$0	\$3,759
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	\$84	\$104	\$45	\$233
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$84	\$464	\$45	\$593
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$926	\$1,154	\$499	\$2,578
Travel, Dining & Entertainment	\$32	\$40	\$17	\$90
Special Event Expenses	\$81	\$101	\$44	\$227
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$111	\$139	\$60	\$310
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$28	\$35	\$15	\$78
Subtotal Misc. Expenses	\$1,179	\$1,469	\$635	\$3,282
Total Expenses	\$12,660	\$36,406	\$5,111	\$54,177

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 4,500 cats as of 12/31/2018.

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 disease screenings. 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 5 - 10 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 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)

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
Federal EIN: 77-0635095
Website: <http://taosferalfelinefriends.tripod.com>