

# Taos Feral Feline Friends



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

2021

Annual

Report

# **Taos Feral Feline Friends**

## ***2021 Annual Report***

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# 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,

During 2021, TFFF expanded its free spay/neuter program activity to 86 cats, more than 50% higher than last year. We distributed over \$6,500 in free cat food and veterinary services to low income cat caregivers during 2021 and that, too, was more than 50% above last year. Overall, we helped 116 cats during 2021 without even counting the dozens of cats benefiting from our free cat food and veterinary care.

TFFF also successfully transitioned last year from a feline rescue and shelter organization into a feline sanctuary. With 28 residents currently, we have designated most of them as 'Sanctuary Cats' allowing them to be permanent residents with us for as long as they live. Some of our sanctuary cats have disabilities, others have contagious diseases that could be passed to other cats. Some require daily medication and most have been here for over five years.

Confined to a shelter for life... that sounds horrible, right? But remember, they've been living with their feral friends for years, enjoying screened-in porches for bird watching, rafters for climbing, beds to sleep on, quality food and health care... and they are never, not even once, stuck in a cage. It's a far better and safer environment than most barn kitties will ever know!

I'm proud of what the TFFF shelter accomplished over the years: over 730 adoptions, the majority being feral cats that the animal experts said were 'unadoptable'. When we started rescuing feral cats in 2004, there was no other shelter in NM doing the same. I'm sorry to say that, at least according to what I found from Google, there are still no other shelters in NM that regularly rescue adult feral cats. Now that we've shown it can be done, I'm really hoping that someone or some charity will revive this lifesaving mission.

The most surprising news from 2021 has to be the overwhelming support that TFFF experienced from animal lovers here in Taos and across the nation. Our local grantors stepped up their assistance in 2021. Then, TFFF garnered two substantial, unsolicited grants from a national foundation well-known for its support of animal welfare. Finally, local Taos area citizens, our core base of support, also stepped up generously with donations. Due to this unexpected, but much appreciated kindness, TFFF enjoyed an 85% surge in revenue over 2020's results and, for the second time only, exceeded \$100,000 in annual donations. Frankly, I had been concerned that the suspension of the Paws For The Cause walkathon would hurt TFFF, but, as always, the people who love animals, who respect their rights, who believe in spay/neuter and TNR have resoundingly blessed our mission. As a direct result, all of our programs have been extended without restriction to 12/31/2022.

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

But other news is not so fortunate. Three of the five organizations that were offering free feline spay/neuter to the Taos community have ceased helping Taos. In order to focus on their own Rio Arriba County overpopulation issue, the Espanola Humane Society stopped serving Taos County residents when the pandemic erupted. Then, just weeks ago, Planned Pethood, which like TFFF had focused on feral cat spay/neuter, permanently shut its doors. Even worse, Stray Hearts, the Taos County community shelter, discontinued its new TNR program after only a few months of operation. While the Zimmer Feline Foundation still issues free spay/neuter certificates to a limited number of low income Taos pet owners, TFFF is now the only organization that provides free spay/neuter for feral cats. In actuality, we are now the only organization in Taos providing any services whatsoever for feral cats and their caregivers.

I had such high hopes that Stray Hearts would apply its resources to help feral cats! It's obvious that stopping the unchecked reproduction of cats in the wild is crucial to their role as the community shelter. But, according to them, the problem is that they have been unable to hire and retain a staff veterinarian to meet their spay/neuter work load. In fairness, that problem is not uniquely theirs: a shortage of skilled veterinarians exists across New Mexico and has impacted TFFF operations, too. Our sole veterinary service provider, Salazar Road Veterinary Clinic, has suffered the loss of two of its staff veterinarians. Down to just two vets now, they have also been unsuccessfully seeking to hire additional staff. How can the community sustain a meaningful spay/neuter effort when there aren't enough vets to do the surgeries?

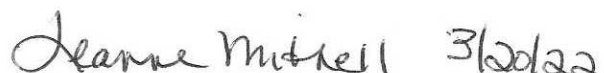
The root cause of this problem is the COVID-19 pandemic which continues to exert a negative influence across the Taos area animal welfare environment. Veterinary clinics, like many businesses in Taos and elsewhere remain understaffed and operating with reduced hours. COVID safety protocols also impaired the work flow at vet offices, allowing for fewer appointments each day. But it is now clear that, at least in Taos, the staffing issues are the more serious and persistent pandemic effect. The wait for TFFF to get a spay/neuter appointment has exceeded three months since the pandemic began. We could have accomplished twice the number of spay/neuter cases if scheduling delays had not been so onerous. It's unfortunate, and extremely frustrating to me personally, that with such fruitful fundraising in 2021, TFFF could not do more to address homeless cat overpopulation.

COVID also directly affected the behavior of pet owners and feral cat caregivers. With lockdowns and stay-at-home orders, and the real fear of contracting COVID from indoor settings such as vet clinics, many people delayed or abandoned their responsibilities to spay/ neuter their animals. This has led to a surge in cat and dog births which could not come at a worse time given the shortage of local veterinary capacity. The benefits of many years of reducing the homeless cat population may have been lost..

I have alerted the community to this emerging issue in an article recently published in the Taos News, "The Second Crisis in Cat Over-Population". I believe it's so important that it has been included in this Annual Report. I hope you will take the time to read it.

Still, I'm optimistic. Vet appointment wait times are drifting lower from three months to two. Also, the fantastic support TFFF received last year shows me that there is community-wide recognition that homeless cat spay/neuter is crucial to Taos. I will not waiver in my commitment to that cause.

Sincerely yours,

A handwritten signature in black ink that reads "Leanne Mitchell" followed by a date "3/20/22".

Leanne Mitchell, President and Founder

# Taos Feral Feline Friends

## *The Mission - Feral Cat 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 over-populated and are a nuisance.

**Solution:** TFFF is the #1 provider of free spay/neuter in Taos and the only provider of Trap, Neuter, and Return (TNR) for feral cat population control.

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

**Problem:** Feral cats' lives are cruel and they will never have good homes like pets.

**Solution:** TFFF supports the kind caregivers who feed and shelter feral cats in the wild.

**Comment:** In addition to free spay/neuter, TFFF distributes free cat food and offers free veterinary care to low-income cat caregivers.

**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.

# **Taos Feral Feline Friends**

## *The Second Crisis of Cat Overpopulation*

Soon after starting Taos Feral Feline Friends (TFFF) cat shelter in 2004, it was painfully clear – there were more feral cats than we or Stray Hearts or any shelter could handle. Within a year of opening, we were full! Where were all these cats coming from? The answer may surprise you. Remember when animal control officers were called “dog-catchers”? Roaming dogs are prioritized by animal control because they threaten public safety whereas stray cats are merely nuisances. This policy makes sense, but with homeless cats breeding unchecked in the wild, the result is that feral cats far outnumber feral dogs in most communities. That’s why our shelter filled so quickly!

It seemed hopeless. The TFFF shelter was overcrowded and feral cats brought to the Humane Society were being euthanized. But then I discovered Trap, Neuter and Return (TNR) for feral cats – trapping, spay/neutering and then returning feral cats back to their habitat. It had worked well in some east coast towns but had never been tried in northern New Mexico. So we bought traps, took out some ads and got busy. Finding clients wasn’t tough – folks who were feeding feral cats were thrilled not to have more hungry kittens and even more thrilled the service was free!

Three years later, we added a new form of no-cost spay/neuter, “Pays To Help Strays”, a service for families adopting homeless cats, offering spay/neuter, vaccinations and disease screenings - all the treatments that vets recommend. With TNR and Pays To Help Strays, TFFF became laser-focused on homeless cat spay/neuter... and it worked! By 2014, intakes at Stray Hearts had dropped so dramatically that they stopped euthanizing cats to free up space.

A happy ending? Not quite. There’s a second crisis today. Cat intakes at Stray Hearts, after years of averaging around 300, spiked over 500 last year and are running even higher now. Their shelter is full. Are cats breeding more or having bigger litters? No, the problem is the pandemic.

As with human welfare, the pandemic also disrupted animal welfare: local vet clinics suffered staffing shortages and implemented safety protocols that drastically reduced the number of available appointments. Furthermore, just like people putting off their own health care needs, “optional” responsibilities like cat spay/neuter were cancelled or delayed. TNR was particularly affected. After all, who would risk COVID exposure just to help feral cats, cats they don’t even own? Lacking spay/neuter, births skyrocketed for both pets and feral cats. At least with pets the owners have some control, but nothing prevents feral cats from birthing litter after litter after litter of kittens.

Additionally, Taos County was hit hard by a loss of spay/neuter resources. The Espanola Humane Society stopped providing spay/neuter to Taos residents due to the pandemic. Stray Hearts, having just initiated its first TNR program last year, did a small number of cases, but shut down and has not restarted. Planned Pethood, another local spay/neuter charity, is shutting down on December 31. And TFFF has been struggling with three month delays just to get a spay/neuter appointment at Salazar Road Veterinary Clinic.

This crisis is serious but the problem can be “fixed”. First, since the main source of feline overpopulation is homeless cats, TNR is the most important feline welfare service in Taos. Taos needs a free, local, consistently available TNR program for feral cats that does not rely on random charities or other NM counties to provide.

# **Taos Feral Feline Friends**

## *The Second Crisis of Cat Overpopulation (continued)*

Let's break that down. Free - nobody is required to help feral cats. Trapping and transporting cats takes time and effort so spay/neuter and all other vet costs must be completely free to attract volunteers. Local - Espanola hasn't been reliable, it's too far and, with drop-off at 8AM and pick-up at 3PM, it takes two trips back and forth to get cats fixed. Consistently available - this second crisis has proven that spay/neuter efforts must be consistent. Occasional clinics or visiting spay/neuter vans don't work.

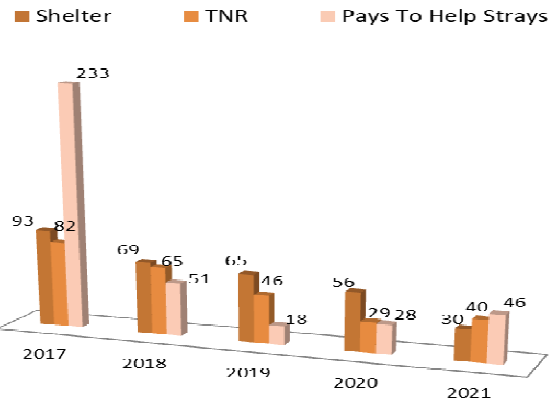
The problem here is that TNR has always been treated as an optional program, an optional expense. It's not! It's an essential investment that pays for itself many times over by lowering animal welfare costs. Animal control, veterinary care, food, housing and spay/neuter is always cheaper for one cat than for one cat plus five kittens. With grant funding readily available to offset most of its cost, TNR is the best bargain in animal welfare.

Stray Hearts has the community charter to provide animal welfare. They are well-respected and have government support. They have their own physical veterinary facility and recently hired a veterinarian. No other local charity has these advantages so I strongly endorse Stray Hearts to be the primary TNR provider for Taos. Yes, TFFF will also help. Our spay/neuter programs are continuing through 2022, but Stray Hearts is the ultimate solution. We also need the compassionate people of Taos that feed feral cats to help. TNR depends on you to trap and transport cats for spay/neuter. Remember, two or three homeless cats can become twenty or thirty in just one year! Please join the TNR effort. Call TFFF (575-758-3519) or Stray Hearts (575-758-2981) for more information.

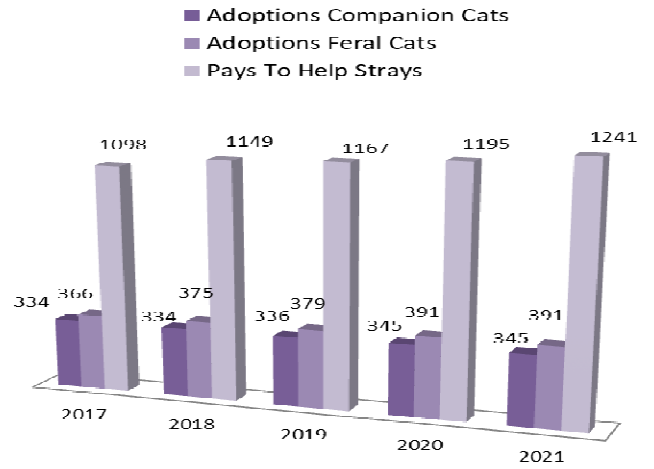
# Taos Feral Feline Friends

## By the Numbers

### Number of Cats Aided by Year

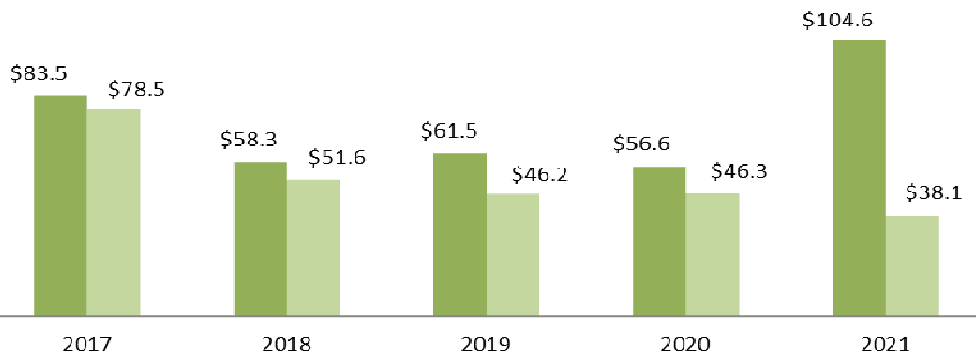


### Cumulative Adoptions

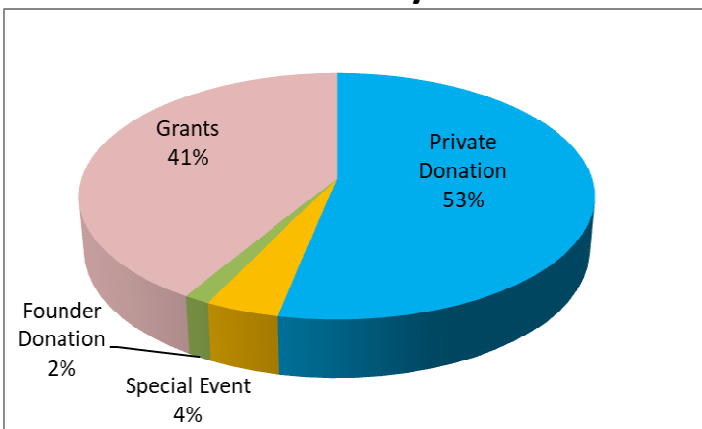


### Income and Expense by Year

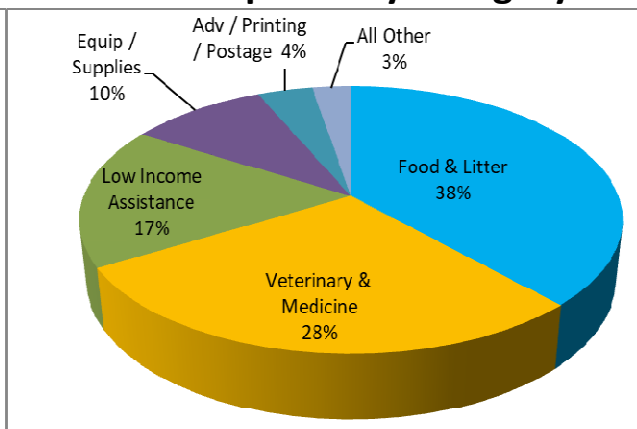
Income (000's) Expense (000's)



### 2021 Income by Source



### 2021 Expense by Category





# **Taos Feral Feline Friends**

## *Shelter/Sanctuary 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.

The main shelter facility is a former 814 square foot guesthouse with four rooms located in Ranchos De Taos, New Mexico and is primarily reserved for feral cats. 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. Additional rooms in a separate building also house TFFF cats, featuring an additional screened-in porch for their use.

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 has succeeded finding permanent, loving homes for both companion and feral cats. Despite the common misconception that feral cats are unadoptable, we have worked with adopters who appreciate the wild nature and rodent-controlling abilities of feral cats. In total from inception, the TFFF shelter has adopted out 736 cats: 391 feral and 345 companion cats. Effective 1/1/2022, nearly all of the current shelter residents, primarily old, ill or disabled feral cats, have been designated 'Sanctuary Cats' based on our evaluation that a return to outdoor life with its numerous perils is no longer in their best interest.

Concurrently with the change from shelter to sanctuary, TFFF will cease its rescue function. Due to outstanding commitments to accept some cats upon the death or disability of their caregivers, there may be a few future intakes, but not a material number. This decision, approved unanimously by the officers of TFFF, was necessitated by the increasing age and emerging health issues of the TFFF founders.

Consistent with the change to a sanctuary program, TFFF had no adoptions in 2021, and accepted three new cat intakes into the shelter. Two residents died while in care during 2021. There were 28 cats at the shelter at 12/31/21, up from 27 at 12/31/20.

# **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 help the community reserve its limited shelter space for socialized cats that are more readily adopted.

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) and the Humane Society of the United States. TNR complements, but does not replace the community's need for a 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.

Regardless of family income, TNR is available for free throughout Taos and western Colfax counties. For low-income colony care-givers, TFFF also offers free cat food and 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 Immunodeficiency 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 request that the caregiver keep the cat strictly indoors. A complete discussion of TFFF's testing policy can be found on the TFFF website.

During 2021, 40 TNR cases were completed. With the large feral cat colonies in Taos County mostly finished by TFFF in prior years, demand for TNR had been dropping for several years. However, since the COVID-19 pandemic, homeless cat populations have surged. TFFF is currently accepting all new TNR clients, subject to program guidelines. TFFF expects to handle 50 - 70 TNR cases during 2022.

# **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 adopter 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. All residents of Taos and western Cofax counties, regardless of family income, can participate.

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 includes all situations in which a cat is being held temporarily in a non-shelter home while the foster care provider actively seeks to find a permanent, local home. Pays To Help Strays benefits can be used while the cat is in foster care or upon transfer 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 direct 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.

For this program, TFFF restricts its reimbursement to the following veterinary services: spay/neuter surgery, FELV/FIV testing, and all veterinarian recommended vaccinations (rabies, FVRCP, and FeLV). The booster shot, recommended for the FVRCP and FeLV vaccinations, is also covered. Charges for medicine, treatment of illness or injuries and veterinary examination fees remain the client’s responsibility.

46 Pays To Help Strays adoptions were arranged in 2021. For 2022, TFFF is expecting Pays To Help Strays activity of 50 – 70 cases.

# **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 \$50,000 per year. Distributions are made on an 'as needed' basis, as requested by the caregiver. In emergency circumstances, other cat caregivers, including pet owners, can be admitted into the program on a discretionary basis if they are experiencing financial hardship caring for their cats.

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 2021, free food costing \$3,347 was distributed through the Low Income Food Assistance (LIFA) program and \$3,188 of veterinary expenses was paid via the Low Income Veterinary Expense (LIVE) reimbursement program with approximately 6 – 10 participants in each program. For 2022, 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 12/31/2021*

### 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, 2021. 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](http://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.

### Restatement of Certain CY2020 Financial Statement Items

An understatement of \$1,635 in donations received during 2020 has been corrected and restated in this annual report. CY2020 revenue was revised from \$54,986 to \$56,621. CY2020's gain from operations changed from \$8,656 to \$10,291. All restated values are flagged with 'r' in the financial exhibits included herein. IRS Form 990 for 2020 has been amended and refiled accordingly.

### 2021 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 \$104,585 for CY2021, consisting of approximately 53% private donations (including adoption fees); 4% special events; 41% corporate and charitable foundation grants; and 2% founder donations. Revenues increased by 85% in comparison to the \$56,621 recorded in 2020, due to some unexpected large private donations and the receipt of a significant, unsolicited new charitable grant. Private donations increased by 262% from \$15,329 in 2020 to \$55,598 in 2021. There was no 2021 walkathon, but TFFF had special event revenue from pledges received in 2021 from the prior year's event. Hence, special event revenue declined by 86% from \$30,292 in 2020 to \$4,237 in 2021. Grants increased by 440% from \$8,000 in 2020 to \$43,250 in 2021, due to one new grant and higher receipts from existing grantors. Overall, 2021 revenues were 136% above the amount budgeted in the 2020 Annual Report.

TFFF had expenses of \$38,090 for CY2021, consisting of 38% for shelter food and litter (vs. 41% during 2020), 28% for veterinary costs, veterinary supplies and medicine, (vs. 20% during 2020), 17% for veterinary expense and food assistance to low income families (vs. 9% during 2020), 10% for TNR equipment, shelter equipment and supplies (vs. 9% during 2020), 7% for utilities, advertising, printing, postage, promotional and miscellaneous costs (vs. 7% during 2020). In total, expenses declined by 18% from the prior year: \$38,090 in 2021 vs. \$46,330 in 2020. Program activity, measured as the number of cats assisted during the calendar year (excluding LIFE and LIVA recipients), increased 3% from 113 in 2020 to 116 in 2021. Overall, 2021 expenses were 5% above the amount budgeted in the 2020 Annual Report.

TFFF paid no employee costs during CY2020. Utility costs totaled \$1,042 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 \$66,495 during 2020 vs. a gain of \$10,291 for 2020.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2021 (continued)*

### 2021 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 12/31/2021, the account balance was \$120,723. 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 12/31/2021, the PayPal account balance was \$3,623. TFFF had undeposited cash and checks of \$1,600 as of 12/31/2021. TFFF also has a brokerage account at Fidelity Investments to facilitate charitable donations of securities and its balance was \$0 as of 12/31/2021.

To obtain liquidity, TFFF has borrowed \$3,523 from founders Leanne and William Mitchell as of 12/31/2021. A \$40,000 credit line has been committed for TFFF through 12/31/2025 by the founders. The loan bears no interest or fees, 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 12/31/2021.

Subsequent to 12/31/2021, TFFF repaid the \$3,523 yearend loan balance with funds from its checking account. TFFF plans to continue utilizing the loan facility during CY2022 to provide liquidity.

TFFF's cumulative surplus (excess of revenue over expense from inception) was \$122,423 as of 12/31/2021. The surplus is approximately 12.0% of inception-to-date revenue as of 12/31/2021.

### 2021 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 2021: 40 for the TNR program, 30 for the Shelter program, and 46 for the Pays To Help Strays program.

### Program Budgets for 2022

TFFF has prepared budgets, i.e., revenue and expense estimates, relating to each of its programs for the 2022 calendar year, based upon its 2022 program caseload targets. The Shelter/Sanctuary Program budget assumes no new shelter intakes or adoptions, 2 shelter deaths or euthanasia cases during 2022 and a 1/1/2022 starting population of 28 residents (see the Shelter/Sanctuary Program section for further details). The TNR Program budget assumes 60 new cases in 2022. 60 Pays To Help Strays Program cases are assumed for 2022. LIVE and LIFA costs are assumed to recur at the average of 2020 and 2021 calendar year activity, adjusted for price inflation.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2021 (continued)*

Calendar year revenue is estimated by source for the organization. For 2022, \$15,000 in grant revenue is projected. Private donation revenue for 2022 is estimated to be \$30,000. Since the final special event was held in October 2020, no special event income is estimated for 2022. Budgeted revenue in total for CY2022 is \$46,500, approximately 44% of the actual CY2021 revenue. This is a conservative estimate based on non-recurrence of some unusual large grants and private donations received in 2021. The budgeted revenue for CY2022 consists of approximately 65% private donation revenue, 32% grant revenue, and 3% founder donations. No other material sources of revenue are expected.

Expense estimates are based primarily on actual 2020 and 2021 costs by category, adjusted for projected changes in program caseloads and inflation. Annual price inflation rates assumed are 5% for all expense categories. Since TFFF purchases most of its food and litter from just one or two suppliers, actual price inflation for this expense category during 2022 may be considerably different from the assumption employed herein. Food, litter, veterinary, medicine and veterinary supply costs are based on 2021 costs adjusted for inflation and the expected differences in 2022 vs. 2021 case counts by program. The remaining expense estimates, other than incidental costs, utilize an average of 2020 and 2021 expenses adjusted for inflation. \$1,300 in interior ceiling repair costs, an unfinished task associated with the shelter's 2020 roof replacement project, has been assumed for 2022. Certain incidental 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.

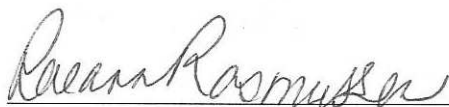
Since TFFF intends to remain a 100% volunteer organization, no personnel costs are projected for CY2020. Rent, insurance, electricity, heating, water supply, internet access and transportation costs, expected to be donated to TFFF throughout 2022 by William and Leanne Mitchell, appear as zeroes in the 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 2022 budget targets a gain of about \$2,900 from operations. Due to the uncertainty regarding the actual amount of donations that will be obtained during 2022, particularly in light of the unusual 2021 results and the continuing impact of the COVID-19 pandemic on donor behavior, TFFF may significantly exceed or fail to achieve this targeted gain. However, barring extreme unforeseen events, should a shortfall in donations occur, TFFF does not anticipate that it will impair its ability to achieve program goals during 2022. Although the values displayed in the projected budgets are believed to be reasonable estimates of TFFF's 2022 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, 2021 and accompanying schedules are accurate to the best of my knowledge and that the budget projections discussed herein are based upon assumptions believed to be reasonable as of this date of signature:



, signed on 3-19-2022

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

# Taos Feral Feline Friends

## 2021 Income Statement

	<u>1/1/21 - 6/30/21</u>	<u>7/1/21 - 12/30/21</u>	<u>1/1/21 - 12/31/21</u>	<u>1/1/20 - 12/31/20</u>
<u>Revenue</u>				
Private Donations (incl. Adoption Fees)	\$18,223	\$37,375	\$55,598	\$15,329
Special Events	\$4,237	\$0	\$4,237	\$30,292
Founder Donations	\$0	\$1,500	\$1,500	\$3,000
Grants	\$10,750	\$32,500	\$43,250	\$8,000
Investment Income	\$0	\$0	\$0	\$0
Total Revenue	\$33,210	\$71,375	\$104,585	\$56,621
<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	\$7,286	\$7,215	\$14,501	\$18,835
Veterinary Costs	\$2,844	\$5,988	\$8,832	\$7,197
Medicine and Veterinary Supplies	\$248	\$1,769	\$2,017	\$2,181
Low Income Food Assistance	\$913	\$2,434	\$3,347	\$2,074
Low Income Veterinary Expense Assistance	\$1,245	\$1,943	\$3,188	\$2,234
Subtotal Animal Costs	\$12,536	\$19,349	\$31,885	\$32,521
Shelter Supplies	\$1,237	\$878	\$2,115	\$2,225
Shelter Equipment	\$331	\$1,046	\$1,377	\$1,876
TNR Equipment	\$0	\$189	\$189	\$160
Subtotal Equipment & Supplies	\$1,568	\$2,113	\$3,681	\$4,261
Shelter Maintenance/Repair	\$0	\$0	\$0	\$6,256
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$522	\$363	\$885	\$776
Telephone & Website Hosting	\$30	\$127	\$157	\$60
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$552	\$490	\$1,042	\$836
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$633	\$849	\$1,482	\$2,095
Travel, Dining & Entertainment	\$0	\$0	\$0	\$38
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$0	\$0	\$278
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$0	\$0	\$45
Subtotal Misc. Expenses	\$633	\$849	\$1,482	\$2,456
Total Expenses	\$15,289	\$22,801	\$38,090	\$46,330
<u>Surplus (Deficit) from Operations</u>	\$17,921	\$48,574	\$66,495	\$10,291



# Taos Feral Feline Friends

## *Statement of Assets and Liabilities*

<u>Assets</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>
Checking Account (Hillcrest Bank, Kansas City, MO)	\$120,723	\$49,648	\$43,659
PayPal Account (on-line donations)	\$3,623	\$11,445	\$5,137
Brokerage Account (Fidelity Investments, LLC)	\$0	\$0	\$0
Cash and Undeposited Checks	\$1,600	\$420	\$2,593
Total Assets	\$125,946	\$61,513	\$51,389
<u>Liabilities</u>			
Founder Loans (0% interest)	\$3,523	\$5,585	\$5,748
Accumulated Surplus / (Deficit)	\$122,423	\$55,928	\$45,637
Total Liabilities	\$125,946	\$61,513	\$51,389

# Taos Feral Feline Friends

## 2021 Expenses by Program

	<u>1/1/21 - 12/31/21</u>	<u>1/1/21 - 12/31/21</u>	<u>1/1/21 - 12/31/21</u>	<u>1/1/21 - 12/31/21</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	\$14,501	\$0	\$14,501
Veterinary Costs	\$2,779	\$2,229	\$3,823	\$8,831
Medicine and Veterinary Supplies	\$47	\$919	\$1,050	\$2,017
Low Income Food Assistance	\$3,348	\$0	\$0	\$3,348
Low Income Veterinary Expense Assistance	\$3,188	\$0	\$0	\$3,188
Subtotal Animal Costs	\$9,362	\$17,649	\$4,873	\$31,885
Supplies	\$0	\$2,115	\$0	\$2,115
Equipment	\$189	\$1,377	\$0	\$1,566
Subtotal Equipment & Supplies	\$189	\$3,492	\$0	\$3,681
Shelter Maintenance/Repair	\$0	\$0	\$0	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$885	\$0	\$885
Telephone & Website Hosting	\$54	\$41	\$62	\$157
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$54	\$926	\$62	\$1,042
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$511	\$383	\$588	\$1,482
Travel, Dining & Entertainment	\$0	\$0	\$0	\$0
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$0	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$0	\$0	\$0
Subtotal Misc. Expenses	\$511	\$383	\$588	\$1,482
Total Expenses	\$10,117	\$22,450	\$5,523	\$38,090

# Taos Feral Feline Friends *2022 Program Budgets*

	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>	<u>1/1/22 - 12/31/22</u>
	<u>TNR</u>	<u>Shelter</u>	<u>PTHS</u>	<u>Total</u>
	<b>60</b>	<b>0/27</b>	<b>60</b>	
<b><u>Revenue</u></b>				
Private Donations (incl. Adoption Fees)				\$30,000
Special Events				\$0
Founder Donations				\$1,500
Grants				\$15,000
Investment Income				\$0
Total Revenue				\$46,500
<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	\$14,949	\$0	\$14,949
Veterinary Costs	\$4,377	\$2,142	\$5,236	\$11,755
Medicine and Veterinary Supplies	\$75	\$883	\$1,439	\$2,397
Low Income Food Assistance	\$3,024	\$0	\$0	\$3,024
Low Income Veterinary Expense Assistance	\$2,994	\$0	\$0	\$2,994
Subtotal Animal Costs	\$10,469	\$17,975	\$6,674	\$35,118
Supplies	\$0	\$2,314	\$0	\$2,314
Equipment	\$190	\$1,695	\$0	\$1,884
Subtotal Equipment & Supplies	\$190	\$4,009	\$0	\$4,198
Shelter Maintenance/Repair	\$0	\$1,300	\$0	\$1,300
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$929	\$0	\$929
Telephone & Website Hosting	\$51	\$24	\$51	\$125
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$51	\$953	\$51	\$1,055
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$753	\$351	\$753	\$1,858
Travel, Dining & Entertainment	\$20	\$9	\$20	\$50
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$0	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$20	\$9	\$20	\$50
Subtotal Misc. Expenses	\$794	\$370	\$794	\$2,070
Total Expenses	\$11,503	\$24,607	\$7,519	\$43,629

# **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 were the only shelter in northern New Mexico that rescued and found homes for feral cats. In 2022, the shelter transitioned into a feral cat sanctuary with very limited intakes or adoptions. We also help the community to humanely manage feral cat population 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 4,800 cats as of 12/31/2021.

### *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 re-socialized 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 typically 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.

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

We operate Trap, Neuter & Return Program in Taos. It aids people serving as feral cat caregivers by providing free spay/neuter surgeries, vaccinations, vet care and cat food.

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"!

Our Shelter/Sanctuary Program guarantees a permanent home for its feline residents, primarily old, ill or disabled feral cats. The shelter is a secure 814 sq. ft. cageless facility, perfect for feral cats since they don't do well in cages. The shelter features multiple rooms and three screened-in porches enabling its residents to enjoy outdoor life.

# **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. TNR is endorsed by the ASPCA, the US Humane Society and the American Association of Feline Practitioners.

### *Who is eligible to participate in Taos Feral Feline Friends' charitable programs?*

Our TNR program and Pays To Help Strays adoption service is available to all residents of Taos and western Colfax counties. TNR participants must be active caregivers for feral cats, providing food, water and shelter every day. Our free cat food and veterinary expenses reimbursement programs are available to families with a combined household annual income of \$50,000 or less.

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

We receive no compensation from local animal shelters, city, county or state government. 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 per IRS regulations.

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

Your donation mainly pays for spay/neuter surgeries, medicine, other veterinary care, cat food and litter. Other uses may include the purchase of shelter supplies, shelter or TNR equipment (for example, humane traps) or to support our low income resident free cat food and veterinary care programs. However, TFFF has no personnel costs: all of our workers and association officers are unpaid volunteers so your entire donation directly benefits our cats. Our expenditures are documented in detail in our annual reports. GuideStar, the nation's leading charity monitor, awarded TFFF with its Gold Seal of Transparency... only 1 in 200 charities have earned this prestigious designation!

### *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. 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, enroll in your programs or get more information?*

Please call or E-mail Leanne Mitchell at (575) 758-3519, [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)

### 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 shelters 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. In 2008, it began the Pays To Help Strays adoption service offering spay/neuter, vaccinations and disease screenings at no cost to the adopter.

#### 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) 758-3519  
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>