

Taos Feral Feline Friends



*A 501-(c)3 Charitable Association
For Animal Welfare in Taos*

2023

Annual

Report

Taos Feral Feline Friends

2023 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,

Taos Feral Feline Friends has embarked on the most critical, most difficult mission in its history!

In this year's letter, I'll discuss the tumultuous changes in the Taos animal welfare environment during 2023, the cause of these changes, how these events drove TFFF to undertake a new venture that will transform animal welfare in Taos and the future plans for our organization.

A year ago, I wrote about the community's dire need for additional spay/neuter resources. The need was evident from the surge in feline intakes at Stray Hearts (the former Taos community shelter) beginning in 2020 and continuing through 2022, with cat intakes doubling in one year. I didn't have a crystal ball – I knew when shelter intakes spike, it's a clear sign that the community's animal population has also spiked. My belief was that the spay/neuter efforts of TFFF and alternatives such as occasional week-end mobile clinics were not enough to solve what I called "the cat pandemic".

I couldn't see how TFFF, constrained by limited appointments at Salazar Road Vet Clinic and my time and health, could expand enough to make a difference. Instead, I suggested that Stray Hearts was the best candidate to develop an effective public spay/neuter program: a local, in-house, regularly open, free clinic. We contacted them, offering to collaborate on funding and design. But it was not to be.

The constant influx of strays, over-crowding and a poorly timed surge in employee compensation during 2022, caught up with Stray Hearts. By mid-year 2023, their sheltering contracts with the town and county were non-renewed and virtually all intakes suspended. The result: Taos had no functioning community shelter, an out-of-control number of homeless cats and dogs wandering the streets and animal control functions severely hampered by the lack of a shelter for strays. Pretty awful? Wait... it gets worse!

The suspension of intakes at Stray Hearts had another serious, but less obvious, consequence. Out of their annual intakes about 1300 cats and dogs were either fixed or transferred out of the county. With no intakes, these animals would be left to roam around Taos and would themselves create new litters. Other resources were lost as well in 2023. Zimmer Feline Foundation closed its free feline spay/neuter voucher program which over the years had helped thousands of Taos-area cat owners and Espanola Humane stopped providing free spay/neuter to Taos County animals. In just months, three spay/neuter resources disappeared!

Over-population, homeless unspayed cats and dogs, loss of a community shelter, impaired animal control and loss of vital spay/neuter resources... the outlook was dismal. But while all this was happening, two fortunate events took place that would lead to the transformation of TFFF and offer Taos a way out of the animal welfare crisis.

A Letter from the President and Founder (continued)

First, we received a large bequest from a very generous, long-term donor. Second, we were approached by a new volunteer, an experienced animal welfare professional who shared our vision.

Last June, Donna Karr, former Executive Director and Board President of Stray Hearts, contacted TFFF with a proposal and funding to purchase and operate a mobile van-based spay/neuter clinic. Donna, like myself, is a hard-working, practical executive who has expertise in multiple non-profit functions and, crucially, shares TFFF's ethic of all-volunteer service.

We agreed the crisis could only be solved by bringing new spay/neuter capacity here to Taos. We agreed that cats and dogs both needed help and that the service should be all-inclusive and free to everyone. So TFFF revised its mission statement to serve dogs as well as cats and formed, with Donna as Program Director, what was essentially a new independent charity within TFFF, called TFFF Spay/Neuter Services (TFFF-SNS). Reflecting our commitment to transparency, TFFF-SNS has its own bank account, its own budget and financial statements and its own leadership team headed by Donna. Reflecting our commitment to the success of TFFF-SNS, all donations received by TFFF go to fund TFFF-SNS.

The mobile van venture was warmly received by the community, including an extraordinary offer of operational and financial support from Taos County Sheriff, Steve Miera. However, following the sudden disappearance of spay/neuter resources as discussed above, Donna and I concluded that the van would not replace the lost capacity. We concluded that a brick-and-mortar full-time clinic, staffed by a dedicated veterinary team, was the only viable solution. That has been our focus ever since.

A 1600 square foot office space in El Prado was rented. The process of outfitting the space to become a veterinary clinic has been difficult and costly, but as of March 2024, thanks to Donna's tireless efforts, the work is nearly complete. Parallel to this, TFFF-SNS has assembled a three person veterinary team, led by Dr. Suzy Pape, to start operations four days per week, tentatively beginning on April 29. We are fortunate to have Dr. Pape. She has ten years' experience, much of it acquired at spay/neuter clinics similar to ours. Please see 'Introducing TFFF Spay/Neuter Services' in this report for more details about the El Prado clinic.

The clinic is the cornerstone of TFFF-SNS. But the clinic by itself is not enough. We need the co-operation of pet owners to follow through and use our service. For years now, many residents, especially dog owners, have been unable to find free spay/neuter appointments and can't afford commercial vet clinics. Here's the message to them: spay/neuter is now free, "I can't afford spay/neuter!" is no longer an excuse and if your pets have litter after litter, you are hurting the entire community and violating the spay/neuter regulations. Law enforcement and animal control can help TFFF to get this message out loud and clear.

And then there are feral cats, outdoor cats that have no owner. These are wild animals that usually must be trapped to visit a vet. Clusters of feral cats occur all over Taos County, including within town limits. TFFF has offered Trap, Neuter and Return (TNR) for years, about 2000 cats, so we've learned a bit. Some feral cats have caregivers that recognize the problems of constant new litters and will trap and participate in free spay/neuter. Other ferals may not have identifiable caregivers or may have caregivers who just don't care about over-population. Our volunteers cannot trespass on private property to trap cats, but law enforcement can. Animal control officers are experts in trapping and handling animals and they have first-hand knowledge of where the feral cat 'hotspots' are. We hope to work with them so that all feral cats can safely and legally participate in spay/neuter at the clinic.

While the initial money to open the clinic is set, TFFF must develop major sources of new funding. The annual budget for TFFF-SNS will depend in part upon the number of weeks the clinic is open. At the low end of the scale, 44 weeks, the annual costs will be about \$400,000, more than five times higher than any previous TFFF budget. This is uncharted territory for us. Animal welfare grants can be sought, but they are highly competitive. Ultimately, the majority of our funding will come from the local community: individuals, government, other charities. TFFF will need unwavering support to meet our commitments.

A Letter from the President and Founder (continued)

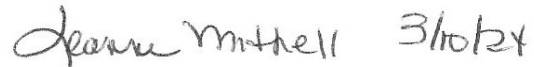
But I am optimistic. Even under the highest projections, our budget requirement is only about 35% of what Stray Hearts averaged during 2021 and 2022. There's also an investment element involved. By investing in spay/neuter today, the community saves on animal costs tomorrow. Once we open, a gradual, but immediate, decline in new litters will begin. Everyone understands that, whether its cats or dogs, the more we have, the more we spend. Getting population lower will save on food, shelter, trips to the vet and animal control. So community-wide, the money invested with TFFF for spay/neuter will be paid back over time by lower animal costs.

Our plans extend beyond spay/neuter. At some point, after thousands of surgeries, Taos will have a depleted population of unfixed cats and dogs. The demand for spay/neuter will decline. Our vet team will have time to provide general veterinary care, priced on a discounted, zero-profit basis, more affordable than for-profit clinics. So many folks have trouble affording care! Sadly, many pets have never even seen a vet. So once over-population is tamed, TFFF will help the community obtain low-cost vet care and generate income that will partially offset the need for donations.

And looking even further ahead, I envision the number of homeless animals returning to pre-pandemic levels, to levels that will enable a community shelter to re-open and provide the life-saving services that Taos enjoyed until 2023. I can't say how or when this will happen, but I do know this: your investment in spay/neuter today is the foundational first step to restoring an economically viable shelter. That's what makes our new mission so critical.

Thank you for supporting our work.

Sincerely yours,

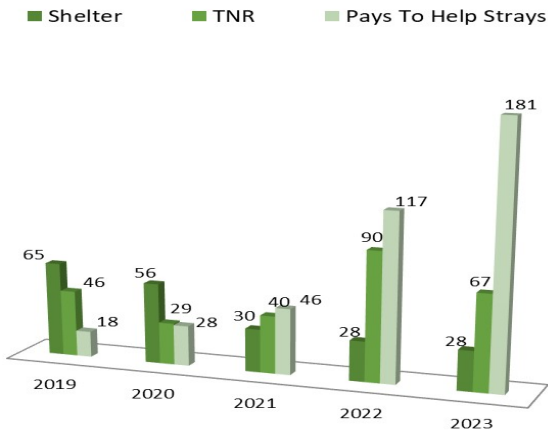
A handwritten signature in black ink that reads "Leanne Mitchell" followed by the date "3/10/24". The signature is written in a cursive, slightly slanted style.

Leanne Mitchell, President and Founder

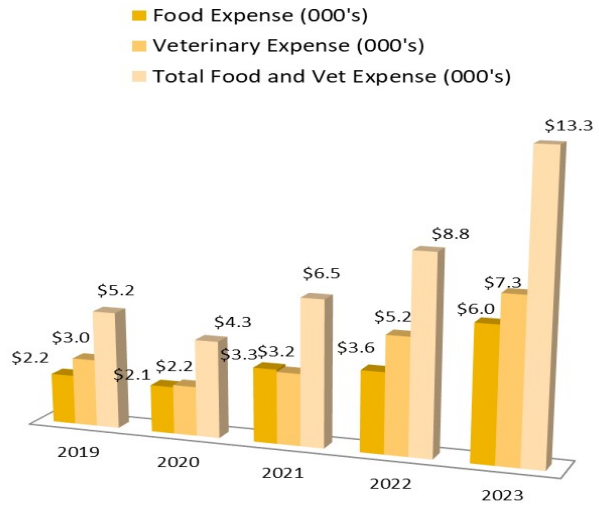
Taos Feral Feline Friends

By the Numbers

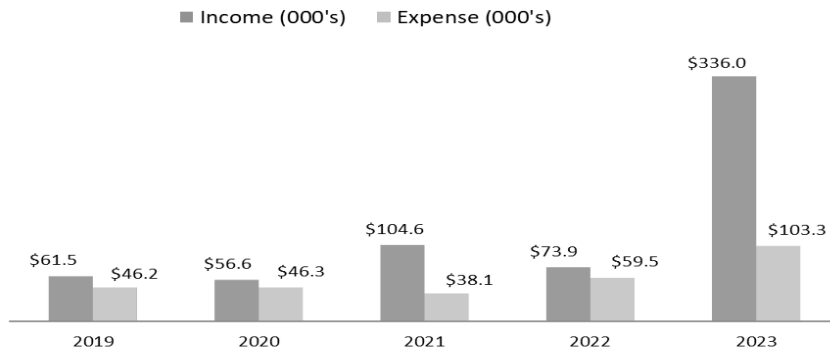
Number of Cats Aided by Year



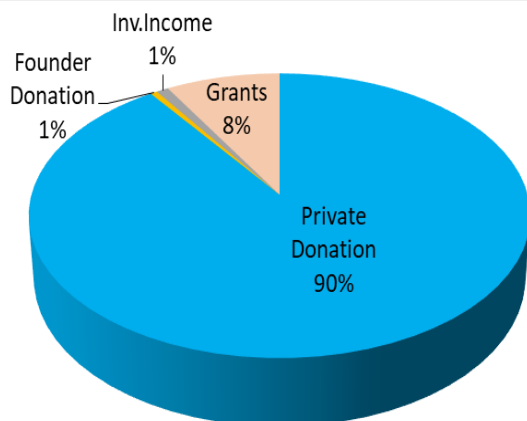
Low Income Programs



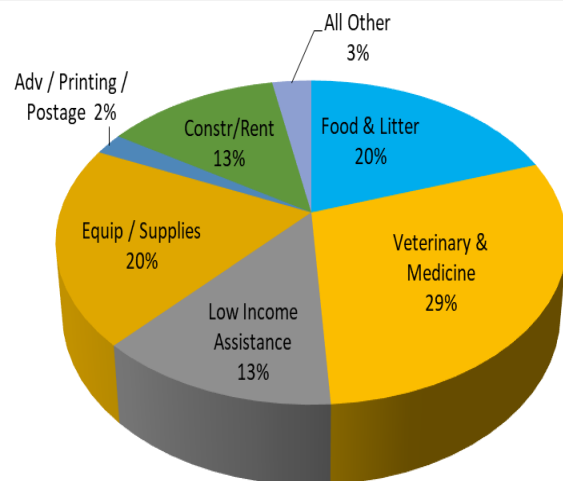
Income and Expense by Year



2023 Income by Source



2023 Expense by Category



Taos Feral Feline Friends

Introducing TFFF Spay/Neuter Services



In November 2023, TFFF announced the formation of TFFF Spay/Neuter Services (TFFF-SNS) for the purpose of operating a full-time spay/neuter clinic serving all cats and dogs in Taos County. TFFF-SNS is established as a separate entity within TFFF with its own management team, bank accounts, budget and financial records. To address over-population comprehensively, TFFF-SNS will also operate a Trap, Neuter and Return (TNR) program for feral cats and collaborate with local animal control agencies on improving compliance with Taos County's spay/neuter regulations.

TFFF-SNS leased a 1600 square foot rental space in El Prado, NM to be outfitted as a veterinary clinic. As of March 2024, the redevelopment of the space is near completion and a tentative opening date of April 29, 2024 has been set. Professional veterinary services will be handled by a three-person veterinary team under contract to TFFF-SNS. The lead veterinarian, Dr. Suzy Pape, has over ten years of experience, much of it relating to spay/neuter clinics similar to TFFF-SNS's operation. Two experienced veterinary technicians have been recruited to assist Dr. Pape. A volunteer team has been assembled to assist with services other than the direct provision of veterinary care such as client check-in/check-out, cleaning, transportation of animals to and from the clinic and assistance with TNR.

Tentatively, we are planning to be open four days per week from Monday to Thursday, eight hours per day. The clinic will be closed for two weeks around Christmas/New Years and for national holidays. We may be closed for additional days depending on staff days off, availability of relief staff, weather-related events, etc. 20 to 30 clients per day will be targeted. The estimated number of spay/neuter surgeries ranges from 3500 to 4500 per year.

All TFFF-SNS services are free to Taos County residents, including residents of the Taos and Picuris pueblos. Services include vaccinations (rabies and DAPPV for dogs; rabies, FVRCP and FeLV for cats), FIV/FeLV testing for non-feral cats and microchipping. Booster vaccines for FVRCP, FeLV and DAAPV about four weeks after the initial dosage are strongly recommended, but will not be provided at this time by TFFF-SNS.

Clients will be required to make appointments for service on-line. Several weeks of open appointment dates will be available for the scheduling convenience of clients. Clients must provide contact information, basic animal information and proof of Taos County or Pueblo residency. Clients will sign a consent for surgery form and a waiver of liability. There will be no deposit or credit card required. Drop-off times will always be in the morning with a choice of specific times. Pick-up times will begin around 3 PM. Failure to attend an appointment without advance notification to TFFF or failure to pick-up an animal after surgery may result in loss of future service or other penalties.

When demand for spay/neuter subsidies, the clinic plans to begin offering general veterinary care on a discounted, zero-profit basis, fulfilling the community's need for veterinary care more affordable than commercial practices. However, spay/neuter will always remain a free service.

Taos Feral Feline Friends

Sanctuary Program



The Sanctuary

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. TFFF soon became the premier, no-kill feline shelter in Northern New Mexico, often holding over 80 cats, the majority of which were feral. On 1/1/2022, the rescue and adoption functions of the TFFF shelter ceased and the program renamed as the “Sanctuary Program”

The main sanctuary 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 TFFF.

TFFF 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 adopted out 737 cats: 392 feral and 345 companion cats. The remaining 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 on 1/1/2022, TFFF ended 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.

Consistent with operation as a sanctuary, the program had two intakes, no adoptions and one cat euthanized due to severe illness during 2023. There were 27 cats at the sanctuary at 12/31/23, up from 26 at 12/31/22.

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 feline 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 removed from the colony and made eligible for adoption as a pet. 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 TNR.

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 non-casual contact such as biting. FELV is a serious viral infection that can be transmitted in utero from mother to kittens or via mutual grooming, bite wounds, sharing feeding dishes, and litter boxes. An effective vaccine for FELV is available and, along with the FVRCP vaccine, is given to all 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. Consequently, TNR cats are never 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.

TFFF was the first organization to offer TNR in Taos County. From inception, TFFF has handled nearly 2000 TNR cases. During 2023, 67 TNR cases, including 66 with spay/neuter, were completed.

The TNR program is transitioning during 2024 from the veterinary services of Salazar Road Veterinary Clinic (SRVC) to the TFFF Spay/Neuter Services clinic. A small number of pre-transition TNR program cases for 2024 are anticipated in the 2024 TFFF Heritage budget; post-transition case activity is included with the 2024 TFFF Spay/Neuter Services projections.

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). A second booster shot, required 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.

In 2023, due to the feline over-population crisis, the requirement that the adopter contact TFFF within 60 days of adoption was waived. Consequently, TFFF achieved a record level of participation in the Pays To Help Strays program: 181 cases, all involving spay/neuter surgeries. Overall, from inception, TFFF has completed over 1500 Pays To Help Strays cases.

The Pays To Help Strays program is transitioning during 2024 from the veterinary services of Salazar Road Veterinary Clinic (SRVC) to the TFFF Spay/Neuter Services clinic. 40 pre-transition program cases for 2024 are anticipated in the 2024 TFFF Heritage budget; post-transition case activity is included with the 2024 TFFF Spay/Neuter Services projections.

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 \$60,000 per year. To be considered a 'managed feral cat colony', a caregiver must have completed spay/neuter for all colony residents or be an active participant in TFFF's TNR program. The programs therefore act as incentives for colony caregivers to spay/neuter their feral cats.

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.

TFFF achieved new records in 2023 for both food and veterinary expense reimbursement. \$5,988 of free food, up 65% from 2022, was distributed through the Low Income Food Assistance (LIFA) program and \$7,314 of veterinary expenses, up 42% from 2022, were paid via the Low Income Veterinary Expense (LIVE) reimbursement program. Approximately eight residents participated in each program.

TFFF expects about \$6,300 in free food distribution via LIFA for 2024, a modest increase over 2023. The LIFA program activity is included in the TFFF Heritage 2024 budget.

TFFF has suspended the LIVE program, effective 1/1/2024, in order to reserve as much funding as possible for the development and operation of the TFFF El Prado spay/neuter clinic. A small provision for the continuing care of cats under treatment is included in the TFFF Heritage budget.

Taos Feral Feline Friends

Financial Overview as of 12/31/2023

Introduction

Taos Feral Feline Friends (TFFF) is a 501-c(3) non-profit association, founded in June 2004, providing animal welfare to cats and dogs 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 association is equipping a second location, a 1600 sq. ft. rental building in El Prado, New Mexico for use as a spay/neuter veterinary clinic.

On 7/1/2023, TFFF established a new program, TFFF Spay/Neuter Services (SNS), to provide spay/neuter services for both cats and dogs, utilizing the above-noted rented facility. The facility, currently under construction, is expected to open in April 2024. TFFF has established SNS as a separate account: the program has its own bank account and its own financial statements independent of all other TFFF programs which are now collectively referred to as TFFF Heritage. Consequently, there are separate financial exhibits herein for SNS, Heritage and the entire organization, labelled as TFFF Consolidated.

TFFF prepares its accounting statements on a cash basis with semi-annual reporting periods ending June 30 and December 31. However, purchases made by credit card but not yet paid to the card provider are shown as liabilities.

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, 2023. 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 irs.gov and 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.

TFFF Heritage 2023 Income Statement and Balance Sheet

Revenue was \$221,558 for CY2023, consisting of approximately 87% private donations; 11% corporate and charitable foundation grants; and 1% investment income. Revenues increased by 200% in comparison to the \$73,869 recorded in 2022, primarily due to the receipt of a large, non-recurring charitable bequest. Due to the unexpected bequest, 2023 revenues were 251% above the amount budgeted in the 2022 Annual Report. Effective 9/1/2023, all donations to TFFF, unless specifically instructed otherwise by the donor/grantor, were assigned to TFFF SNS.

Expenses were \$67,984 for CY2023, consisting of 30% for shelter food and litter (vs. 33% during 2022), 43% for veterinary costs, veterinary supplies and medicine, (vs. 38% during 2022), 20% for veterinary expense and food assistance to low-income families (vs. 15% during 2022), 5% for TNR equipment, shelter equipment and supplies (vs. 10% during 2022), 2% for utilities, advertising, printing, postage, promotional and miscellaneous costs (vs. 3% during 2022). In total, expenses increased by 14% from the prior year amount of \$59,456. Program activity, measured as the number of cats assisted during the calendar year (excluding LIFE and LIVA recipients), increased 17% from 235 in 2022 to 276 in 2023 due to a 55% increase in Pays To Help Strays cases, partially offset by a 26% decrease in TNR cases. Overall, 2023 expenses were 12% above the amount budgeted in the 2022 Annual Report, due mainly to 2023 program activity exceeding the 2023 budget assumptions by 22%.

Taos Feral Feline Friends

Financial Overview as of 12/31/2023 (continued)

No employee expenses were paid during CY2023. Utility costs totaled \$1,118 for waste disposal, cell phone and web-hosting fees for the TFFF website. All other utility, all insurance and all transportation costs of TFFF Heritage 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 Heritage reported an operating gain of \$153,574 during 2023 vs. a gain of \$14,413 for 2022.

TFFF Heritage maintains its own checking account with the Taos, NM branch of Hillcrest Bank (a division of NBH Bank), PO Box 26528, Kansas City, MO 64196. As of 12/31/2023, the account balance was \$185,370. 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 12/31/2023, the PayPal account balance was \$1,299. TFFF Heritage also has a brokerage account at Charles Schwab to facilitate charitable donations of securities and its balance was \$0 as of 12/31/2023.

To obtain liquidity, TFFF Heritage borrowed \$12,459 from founders Leanne and William Mitchell as of 12/31/2023. 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 Heritage had no other debt or lease obligations as of 12/31/2023. Subsequent to 12/31/2023, TFFF paid off all of its reported yearend liabilities.

During 2023, TFFF Heritage transferred \$116,200 from its bank account to the bank account of TFFF SNS to enhance funding of the new program. This is shown as a surplus adjustment on the income statement. Future surplus transfers to TFFF SNS may occur on a discretionary basis.

TFFF Heritage 2023 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 2023: 67 for the TNR program, 28 for the Sanctuary program, and 181 for the Pays To Help Strays program.

Taos Feral Feline Friends

Financial Overview as of 12/31/2023 (continued)

TFFF Heritage 2024 Program Budgets

TFFF has prepared budgets, i.e., expense estimates, relating to each of its programs for the 2024 calendar year, based upon its projected 2024 program caseloads. The Sanctuary Program budget assumes no intakes or adoptions, deaths or euthanasia cases during 2024 and a 1/1/2024 starting population of 27 residents (see the Sanctuary Program section for further details). During 2024, the TNR program will be transitioning from TFFF Heritage to TFFF SNS so TFFF Heritage TNR caseloads during 2024 will be minimal – only 12 cases are assumed for the 2024 program budget. Similarly, the Pays To Help Strays program cases will also be transitioning to TFFF SNS during 2024. 40 TFFF Heritage cases are assumed for 2024. The Low Income Veterinary Expense Assistance (LIVE) program is not being renewed into 2024 except for previously established commitments so minimal expenses are expected in 2024. The Low Income Food Assistance (LIFA) program budget is based on 2023 calendar year activity, adjusted for price inflation.

Based upon TFFF's decision to allocate all 2024 donations to TFFF SNS, unless instructed otherwise by the donor/grantor, no 2024 grants or donations are assumed for TFFF Heritage. TFFF Heritage anticipates approximately \$4,500 of investment income during 2024 based upon an assumed 4.5% annual earnings rate.

Generally, TFFF Heritage expense estimates are based on actual 2022 and 2023 costs by category, adjusted for projected changes in program caseloads and inflation. Annual price inflation rates assumed are 5% for all expense categories. Certain incidental items are judgmental estimates. Since TFFF purchases most of its food and litter from just two suppliers, actual price inflation for this expense category during 2024 may be considerably different from the assumption employed herein.

Since TFFF intends to remain a 100% volunteer organization, no personnel costs are projected for CY2024. Rent, insurance, electricity, heating, water supply, internet access and transportation costs, expected to be donated to TFFF throughout 2024 by William and Leanne Mitchell, appear as zeroes in the budget. Additionally, costs primarily associated with fundraising, such as advertising, printing, postage, etc. will be assigned to TFFF SNS during 2024 so none are shown in the TFFF Heritage 2024 budget.

Due to the planned allocation of all 2024 donation and grants to TFFF SNS, the TFFF Heritage 2024 budget anticipates an expected loss of about \$38,300 from operations. The values displayed in the projected budgets are believed to be best estimates of TFFF Heritage's 2024 financial activity. However, all amounts should be considered hypothetical values, possibly differing materially from the actual results.

Taos Feral Feline Friends

Financial Overview as of 12/31/2023 (continued)

TFFF Spay/Neuter Services (SNS) 2023 Income Statement and Balance Sheet

Revenue was \$114,207 for CY2023, consisting of approximately 95% private donations; 3% corporate and charitable foundation grants; and 1% founder donations. Effective 9/1/2023, all donations to TFFF, unless specifically instructed otherwise by the donor/grantor, were assigned to TFFF SNS.

Expenses were \$35,321 for CY2023, consisting of 48% for veterinary equipment, 23% for construction costs, 16% for rent, 3% for spay/neuter surgeries and veterinary supplies, 5% for advertising, printing, postage, travel and dining, 3% for recruitment fees, 2% for utilities and miscellaneous costs.

Based on the above revenue and expenses, TFFF SNS reported an operating gain of \$79,086 during 2023.

TFFF SNS maintains its own checking account with the Taos, NM branch of Hillcrest Bank (a division of NBH Bank), PO Box 26528, Kansas City, MO 64196. As of 12/31/2023, the account balance was \$182,370. The account does not pay interest and incurs no banking fees, other than purchase of blank checks and return check fees. TFFF SNS maintains an account with PayPal to facilitate on-line donations via the TFFF website. As of 12/31/2023, the PayPal account balance was \$15,489. TFFF SNS also has a brokerage account at Charles Schwab to facilitate charitable donations of securities and its balance was \$5,451 as of 12/31/2023.

TFFF SNS had charged but unpaid credit card expenses of \$9,899 as of 12/31/2023, the only liability of the balance sheet. TFFF SNS also has material liabilities under its lease agreement for the El Prado clinic for rent not yet due and restoration of premises. Such amounts are not included in the balance sheet for consistency with cash-basis presentation.

During 2023, TFFF Heritage transferred \$116,200 from its bank account to the bank account of TFFF SNS to enhance funding of the new program. This is shown as a surplus adjustment on the income statement of TFFF SNS. Future surplus transfers from TFFF Heritage may occur on a discretionary basis.

TFFF Consolidated 2023 Income Statement and Balance Sheet

Consolidated revenue was \$335,965 for CY2023, consisting of approximately 90% private donations; 8% corporate and charitable foundation grants, 1% founder donations and 1% investment income. Consolidated expenses were \$103,305. Based on these revenue and expenses, TFFF reported an operating gain of \$232,660 during 2023 vs. a gain of \$14,413 for 2022.

TFFF's cumulative surplus (excess of revenue over expense from inception) was \$369,496 as of 12/31/2023. The surplus is approximately 12.5% of inception-to-date revenue as of 12/31/2023.

Taos Feral Feline Friends

Financial Overview as of 12/31/2023 (continued)

TFFF Spay Neuter Services 2024 Program Budget

TFFF has prepared budgets, i.e., expense estimates, relating to the TFFF SNS program for the 2024 calendar year. Separate budgets are displayed for the projected pre-open period of 2024, 1/1/2024 to 4/30/2024 and for the projected open period of 5/1/2024 to 12/31/2024.

The TFFF SNS program contemplates the largest undertaking in TFFF's history requiring levels of donation and grant revenue never achieved by the organization. While there are multiple grant and donation opportunities available, some of them never previously sought or received, charitable foundation and corporate grants are awarded through a highly competitive process, making TFFF's future revenue very difficult to predict. Consequently, TFFF has not prepared revenue estimates for TFFF-SNS.

Pre-open expenses consist mainly of non-recurring start-up costs: construction, equipment purchases and staff hiring expenses, but also include the assumed operation of four one-day test clinics. For the pre-open period: construction and equipment costs reflect purchases already made in 2024 plus an estimate of remaining start-up costs. Staff relocation/signing bonuses are shown as Payroll Taxes and Benefit Costs. Contract staff for four clinics and recruitment fees are shown as Contractor and Professional Costs.

For the open period: staff payroll rates are set by contract; replacement staff pay is assumed to be the same as staff costs plus an additional allowance for overnight accommodations. Supply costs are based on actual vaccine and microchip costs with all other supplies estimated from other clinical expense data. Rent are contractual values; utilities, insurance and miscellaneous costs are estimates. Contractor and Professional Costs represent relief staff compensation and lodging

Two TFFF SNS projections for the open period, Low and High Intensity, are presented to demonstrate a range of potential outcomes. 'Low' assumes operations averaging 44 weeks per year and 20 animals treated per day open; 'High' reflects 48 weeks of operation per year and 24 animals treated per day open. The actual number of days of operation will depend upon unplanned closure events (e.g. weather-related), staff days off and availability of replacement staff for days when staff are off. The number of animals treated per day will depend on mix of animals, client demand and cancellation rates.

The values displayed in the projected budgets are believed to be best estimates of TFFF SNS's 2024 expenses under assumed levels of program activity. However, all amounts should be considered hypothetical values, possibly differing materially from the actual results. Due to the uncertainty regarding the actual revenue that will be obtained during 2024 and the uncertainty inherent in developing expense estimates for a start-up venture lacking historical perspective, TFFF makes no representation with respect to the achievement of the program goals assumed in the budget projections contained herein, nor can TFFF warranty the continuation of TFFF SNS programs for any duration.

Signatures

I hereby represent that the above discussion of the financial condition of Taos Feral Feline Friends as of December 31, 2023 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.

 dated: 3/3/24  dated: 3/9/24

Raeann Rasmussen, Vice-President/Treasurer

Leanne Mitchell, President

Taos Feral Feline Friends

2023 Income Statement - TFFF Heritage

	<u>1/1/23 - 6/30/23</u>	<u>7/1/23 - 12/30/23</u>	<u>1/1/23 - 12/31/23</u>	<u>1/1/22 - 12/31/22</u>
<u>Revenue</u>				
Private Donations	\$8,523	\$185,009	\$193,532	\$50,594
Special Events	\$0	\$0	\$0	\$0
Founder Donations	\$0	\$0	\$0	\$1,600
Grants	\$25,000	\$0	\$25,000	\$21,675
Investment Income	\$0	\$3,026	\$3,026	\$0
Total Revenue	\$33,523	\$188,035	\$221,558	\$73,869
<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	\$10,317	\$10,119	\$20,436	\$19,778
Veterinary Costs	\$12,776	\$11,793	\$24,569	\$18,506
Medicine and Veterinary Supplies	\$1,641	\$2,874	\$4,515	\$4,302
Low Income Food Assistance	\$2,257	\$3,731	\$5,988	\$3,630
Low Income Veterinary Expense Assistance	\$2,590	\$4,724	\$7,314	\$5,164
Subtotal Animal Costs	\$29,581	\$33,241	\$62,822	\$51,380
Shelter/Clinic Supplies	\$1,309	\$1,494	\$2,803	\$3,514
Shelter/Clinic Equipment	\$257	\$531	\$788	\$1,875
TNR Equipment	\$0	\$0	\$0	\$659
Subtotal Equipment & Supplies	\$1,566	\$2,025	\$3,591	\$6,048
Facility Construction/Maintenance/Repair	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0
Waste Disposal	\$455	\$471	\$926	\$759
Telephone & Website Hosting	\$159	\$33	\$192	\$202
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$614	\$504	\$1,118	\$961
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$150	\$164	\$314	\$1,026
Travel, Dining & Entertainment	\$68	\$71	\$139	\$0
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$0	\$0	\$41
Subtotal Misc. Expenses	\$218	\$235	\$453	\$1,067
Total Expenses	\$31,979	\$36,005	\$67,984	\$59,456
<u>Surplus (Deficit) from Operations</u>	\$1,544	\$152,030	\$153,574	\$14,413
Transfer from TFFF Heritage	\$0	(\$116,200)	(\$116,200)	\$0
<u>Net Surplus (Deficit) from Operations</u>	\$1,544	\$35,830	\$37,374	\$14,413

Taos Feral Feline Friends

2023 Income Statement - TFFF Spay/Neuter Services

	<u>1/1/23 - 6/30/23</u>	<u>7/1/23 - 12/30/23</u>	<u>1/1/23 - 12/31/23</u>	<u>1/1/22 - 12/31/22</u>
<u>Revenue</u>				
Private Donations	\$0	\$109,207	\$109,207	\$0
Special Events	\$0	\$0	\$0	\$0
Founder Donations	\$0	\$1,700	\$1,700	\$0
Grants	\$0	\$3,500	\$3,500	\$0
Investment Income	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$114,407	\$114,407	\$0
<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	\$938	\$938	\$0
Subtotal Personnel Costs	\$0	\$938	\$938	\$0
Food & Litter	\$0	\$0	\$0	\$0
Veterinary Costs	\$0	\$406	\$406	\$0
Medicine and Veterinary Supplies	\$0	\$680	\$680	\$0
Low Income Food Assistance	\$0	\$0	\$0	\$0
Low Income Veterinary Expense Assistance	\$0	\$0	\$0	\$0
Subtotal Animal Costs	\$0	\$1,086	\$1,086	\$0
Shelter/Clinic Supplies	\$0	\$209	\$209	\$0
Shelter/Clinic Equipment	\$0	\$16,787	\$16,787	\$0
TNR Equipment	\$0	\$0	\$0	\$0
Subtotal Equipment & Supplies	\$0	\$16,996	\$16,996	\$0
Facility Construction/Maintenance/Repair	\$0	\$7,991	\$7,991	\$0
Rent	\$0	\$5,500	\$5,500	\$0
Waste Disposal	\$0	\$0	\$0	\$0
Telephone & Website Hosting	\$0	\$0	\$0	\$0
Heating & Electricity & Internet Access	\$0	\$185	\$185	\$0
Property and Liability Insurance	\$0	\$686	\$686	\$0
Subtotal Insurance/Utilities	\$0	\$871	\$871	\$0
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$0	\$1,590	\$1,590	\$0
Travel, Dining & Entertainment	\$0	\$218	\$218	\$0
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$131	\$131	\$0
Subtotal Misc. Expenses	\$0	\$1,939	\$1,939	\$0
Total Expenses	\$0	\$35,321	\$35,321	\$0
<u>Surplus (Deficit) from Operations</u>	\$0	\$79,086	\$79,086	\$0
Transfer from TFFF Heritage	\$0	\$116,200	\$116,200	\$0
<u>Net Surplus (Deficit) from Operations</u>	\$0	\$195,286	\$195,286	\$0

Taos Feral Feline Friends

2023 Income Statement - TFFF Consolidated

	<u>1/1/23 - 6/30/23</u>	<u>7/1/23 - 12/30/23</u>	<u>1/1/23 - 12/31/23</u>	<u>1/1/22 - 12/31/22</u>
<u>Revenue</u>				
Private Donations	\$8,523	\$294,216	\$302,739	\$50,594
Special Events	\$0	\$0	\$0	\$0
Founder Donations	\$0	\$1,700	\$1,700	\$1,600
Grants	\$25,000	\$3,500	\$28,500	\$21,675
Investment Income	\$0	\$3,026	\$3,026	\$0
Total Revenue	\$33,523	\$302,442	\$335,965	\$73,869
<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	\$938	\$938	\$0
Subtotal Personnel Costs	\$0	\$938	\$938	\$0
Food & Litter	\$10,317	\$10,119	\$20,436	\$19,778
Veterinary Costs	\$12,776	\$12,199	\$24,975	\$18,506
Medicine and Veterinary Supplies	\$1,641	\$3,554	\$5,195	\$4,302
Low Income Food Assistance	\$2,257	\$3,731	\$5,988	\$3,630
Low Income Veterinary Expense Assistance	\$2,590	\$4,724	\$7,314	\$5,164
Subtotal Animal Costs	\$29,581	\$34,327	\$63,908	\$51,380
Shelter/Clinic Supplies	\$1,309	\$1,703	\$3,012	\$3,514
Shelter/Clinic Equipment	\$257	\$17,318	\$17,575	\$1,875
TNR Equipment	\$0	\$0	\$0	\$659
Subtotal Equipment & Supplies	\$1,566	\$19,021	\$20,587	\$6,048
Facility Construction/Maintenance/Repair	\$0	\$7,991	\$7,991	\$0
Rent	\$0	\$5,500	\$5,500	\$0
Waste Disposal	\$455	\$471	\$926	\$759
Telephone & Website Hosting	\$159	\$33	\$192	\$202
Heating & Electricity & Internet Access	\$0	\$185	\$185	\$0
Property and Liability Insurance	\$0	\$686	\$686	\$0
Subtotal Insurance/Utilities	\$614	\$1,375	\$1,989	\$961
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$150	\$1,754	\$1,904	\$1,026
Travel, Dining & Entertainment	\$68	\$289	\$357	\$0
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$131	\$131	\$41
Subtotal Misc. Expenses	\$218	\$2,174	\$2,392	\$1,067
Total Expenses	\$31,979	\$71,326	\$103,305	\$59,456
<u>Surplus (Deficit) from Operations</u>	\$1,544	\$231,116	\$232,660	\$14,413
<u>Transfer from TFFF Heritage</u>	\$0	\$0	\$0	\$0
<u>Net Surplus (Deficit) from Operations</u>	\$1,544	\$231,116	\$232,660	\$14,413

Taos Feral Feline Friends

Statement of Assets and Liabilities

	TFFF Heritage <u>12/31/23</u>	TFFF S/N Svcs <u>12/31/23</u>	TFFF Total <u>12/31/23</u>	TFFF Heritage <u>12/31/22</u>	TFFF S/N Svcs <u>12/31/22</u>	TFFF Total <u>12/31/22</u>
<u>Assets</u>						
Checking Account xxxx6443 (Hillcrest Bank, Kansas City, MO)	\$185,370	\$0	\$185,370	\$147,782	\$0	\$147,782
Checking Account xxxx2647 (Hillcrest Bank, Kansas City, MO)	\$0	\$182,545	\$182,545	\$0	\$0	\$0
PayPal Account (on-line donations)	\$1,299	\$15,489	\$16,788	\$244	\$0	\$244
Brokerage Account xxxx6426 (Charles Schwab)	\$0	\$5,451	\$5,451	\$0	\$0	\$0
Cash and Undeposited Checks	\$0	\$1,700	\$1,700	\$1,735	\$0	\$1,735
Total Assets	\$186,669	\$205,185	\$391,854	\$149,761	\$0	\$149,761
 <u>Liabilities</u>						
Founder Loans (0% interest)	\$12,459	\$0	\$12,459	\$12,925	\$0	\$12,925
Accounts Payable	\$0	\$9,899	\$9,899	\$0	\$0	\$0
Accumulated Surplus / (Deficit)	\$174,210	\$195,286	\$369,496	\$136,836	\$0	\$136,836
Total Liabilities	\$186,669	\$205,185	\$391,854	\$149,761	\$0	\$149,761

Taos Feral Feline Friends

2023 Expenses by Program - TFFF Heritage

	<u>1/1/23 - 12/31/23</u>	<u>1/1/23 - 12/31/23</u>	<u>1/1/23 - 12/31/23</u>	<u>1/1/23 - 12/31/23</u>
	<u>TNR</u>	<u>Sanctuary</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	\$20,436	\$0	\$20,436
Veterinary Costs	\$5,409	\$1,743	\$17,417	\$24,569
Medicine and Veterinary Supplies	\$122	\$534	\$3,859	\$4,515
Low Income Food Assistance	\$5,988	\$0	\$0	\$5,988
Low Income Veterinary Expense Assistance	\$7,314	\$0	\$0	\$7,314
Subtotal Animal Costs	\$18,833	\$22,713	\$21,276	\$62,822
Supplies	\$0	\$2,803	\$0	\$2,803
Equipment	\$0	\$788	\$0	\$788
Subtotal Equipment & Supplies	\$0	\$3,591	\$0	\$3,591
Facility Maintenance/Repair	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$926	\$0	\$926
Telephone & Website Hosting	\$47	\$19	\$126	\$192
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$47	\$945	\$126	\$1,118
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$76	\$32	\$206	\$314
Travel, Dining & Entertainment	\$34	\$14	\$91	\$139
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	\$110	\$46	\$297	\$453
Total Expenses	\$18,989	\$27,296	\$21,699	\$67,984

Taos Feral Feline Friends

2024 TFFF Heritage Program Budgets

	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>
	<u>TNR</u>	<u>Sanctuary</u>	<u>PTHS</u>	<u>Total</u>
	12	0/27	40	
Revenue				
Private Donations (incl. Adoption Fees)				\$0
Special Events				\$0
Founder Donations				\$0
Grants				\$0
Investment Income				\$4,500
Total Revenue				\$4,500
Expenses				
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	\$21,458	\$0	\$21,458
Veterinary Costs	\$1,017	\$1,830	\$4,042	\$6,889
Medicine and Veterinary Supplies	\$23	\$561	\$895	\$1,479
Low Income Food Assistance	\$6,287	\$0	\$0	\$6,287
Low Income Veterinary Expense Assistance	\$861	\$0	\$0	\$861
Subtotal Animal Costs	\$8,188	\$23,849	\$4,937	\$36,974
Supplies	\$0	\$3,316	\$0	\$3,316
Equipment	\$0	\$1,323	\$0	\$1,323
Subtotal Equipment & Supplies	\$0	\$4,639	\$0	\$4,639
Facility Maintenance/Repair	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$972	\$0	\$972
Telephone & Website Hosting	\$32	\$72	\$106	\$210
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$32	\$1,044	\$106	\$1,182
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
Total Expenses	\$8,220	\$29,532	\$5,043	\$42,795

Taos Feral Feline Friends

2024 Program Budget Spay/Neuter Services

High Intensity: 48 weeks open/ 24 animals per day

	<u>1/1/24 - 4/30/24</u>	<u>5/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>
	<u>Pre-Open</u>	<u>Open</u>	<u>Total</u>
<u>Expenses</u>			
Payroll	\$0	\$180,000	\$180,000
Payroll Taxes and Benefit Costs	\$15,000	\$0	\$15,000
Contractor and Professional Costs	\$9,800	\$14,800	\$24,600
Subtotal Personnel Costs	\$24,800	\$194,800	\$219,600
Food & Litter	\$0	\$0	\$0
Veterinary Costs	\$0	\$0	\$0
Medicine and Veterinary Supplies	\$2,435	\$90,968	\$93,403
Low Income Food Assistance	\$0	\$0	\$0
Low Income Veterinary Expense Assistance	\$0	\$0	\$0
Subtotal Animal Costs	\$2,435	\$90,968	\$93,403
Shelter/Clinic Supplies	\$0	\$0	\$0
Shelter/Clinic Equipment	\$33,000	\$0	\$33,000
Subtotal Equipment & Supplies	\$33,000	\$0	\$33,000
Facility Construction/Maintenance/Repair	\$30,000	\$0	\$30,000
Rent	\$6,000	\$12,000	\$18,000
Waste Disposal	\$260	\$520	\$780
Telephone & Website Hosting	\$0	\$0	\$0
All Other Utilities	\$1,240	\$2,480	\$3,720
Insurance	\$667	\$1,333	\$2,000
Subtotal Insurance/Utilities	\$2,167	\$4,333	\$6,500
Automobile Expenses	\$0	\$0	\$0
Advertising, Printing, Postage	\$500	\$3,367	\$3,867
Travel, Dining & Entertainment	\$0	\$0	\$0
Special Event Expenses	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0
Charitable Contribution	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$0	\$0
Subtotal Misc. Expenses	\$500	\$3,367	\$3,867
Total Expenses	\$98,902	\$305,468	\$404,370

Taos Feral Feline Friends

2024 Program Budget Spay/Neuter Services

Low Intensity: 44 weeks open/ 20 animals per day

	<u>1/1/24 - 4/30/24</u>	<u>5/1/24 - 12/31/24</u>	<u>1/1/24 - 12/31/24</u>
	<u>Pre-Open</u>	<u>Open</u>	<u>Total</u>
<u>Expenses</u>			
Payroll	\$0	\$168,800	\$168,800
Payroll Taxes and Benefit Costs	\$15,000	\$0	\$15,000
Contractor and Professional Costs	\$9,800	\$9,867	\$19,667
Subtotal Personnel Costs	\$24,800	\$178,667	\$203,467
Food & Litter	\$0	\$0	\$0
Veterinary Costs	\$0	\$0	\$0
Medicine and Veterinary Supplies	\$2,435	\$68,599	\$71,034
Low Income Food Assistance	\$0	\$0	\$0
Low Income Veterinary Expense Assistance	\$0	\$0	\$0
Subtotal Animal Costs	\$2,435	\$68,599	\$71,034
Shelter/Clinic Supplies	\$0	\$0	\$0
Shelter/Clinic Equipment	\$33,000	\$0	\$33,000
Subtotal Equipment & Supplies	\$33,000	\$0	\$33,000
Facility Construction/Maintenance/Repair	\$30,000	\$0	\$30,000
Rent	\$6,000	\$12,000	\$18,000
Waste Disposal	\$260	\$520	\$780
Telephone & Website Hosting	\$0	\$0	\$0
All Other Utilities	\$1,240	\$2,480	\$3,720
Insurance	\$667	\$1,333	\$2,000
Subtotal Insurance/Utilities	\$2,167	\$4,333	\$6,500
Automobile Expenses	\$0	\$0	\$0
Advertising, Printing, Postage	\$500	\$3,367	\$3,867
Travel, Dining & Entertainment	\$0	\$0	\$0
Special Event Expenses	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0
Charitable Contribution	\$0	\$0	\$0
Seminars, Workshops	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$0	\$0
Subtotal Misc. Expenses	\$500	\$3,367	\$3,867
Total Expenses	\$98,902	\$266,966	\$365,868

Taos Feral Feline Friends

Appendix - TFFF Spay/Neuter Services Frequently Asked Questions

About animal welfare in Taos County...

Q. What is the El Prado Spay/Neuter Clinic and why does Taos need it?

A. The clinic is a veterinary office located in El Prado, NM dedicated to providing free spay/neuter to the cats and dogs of Taos County. The clinic is critical to animal welfare because Taos is facing an over-population crisis of unspayed cats and dogs. Even worse, most of the community's spay/neuter resources were lost in 2023.

Q. What caused the over-population crisis?

A. When COVID struck, vets' offices had to operate under restrictive protocols that slashed the number of appointments. COVID also seriously disrupted people's behavior – they stayed home, cancelled vet appointments, and put off spay/neuter. They 'hoped for the best', but ended up with the worst... the worst over-population problem that Taos has ever seen as litter after unwanted litter was born. And the litters from 2020 had litters in 2021 and then in 2022, etc.

Q. How do you know that over-population is so bad?

A. So many homeless animals were arriving at Stray Hearts in 2023 that they became overcrowded, discontinued accepting new intakes and non-renewed their sheltering contracts with the town and county. Additionally, there have been numerous social media posts about roaming packs of dogs and abandoned litters of kittens.

Q. How did Taos lose so many spay/neuter resources in 2023?

A. Stray Hearts' intakes, well over 1000 per year, were subject to spay/neuter or transfer out of the county. When their intakes were interrupted, that resource was lost. Additionally, Zimmer Feline Foundation discontinued its popular voucher program for free feline spay/neuter and Espanola Humane stopped accepting Taos County animals at their spay/neuter clinic.

Q. Why is spay/neuter a priority when Taos doesn't even have a shelter that accepts animals?

A. All shelters face limits: limits on physical space, limits on how many animals can be adopted into their communities and financial limits. That's why an unlimited animal population will ultimately collapse any shelter... and that's what happened here. An effective community spay/neuter program is the foundation for any successful shelter.

Q. What constitutes an effective community spay/neuter program?

A. Simply put, it must be free, locally situated, all-inclusive and consistently available. 'Pay-for-service' from commercial clinics is too costly for many who live here. Relying on distant clinics like Espanola causes too much driving and lost time. Clinics that discriminate between town, county and pueblo don't work... cats and dogs cross legal boundaries every day.

Q. But don't occasional week-end spay/neuter clinics help?

A. Yes, but they are too infrequent and too limited to have significant impact on the over-population crisis. The Taos County clinics held in 2023 handled around 500 cases, but the spay/neuter resources lost in 2023 were at least three times higher.

Appendix - TFFF Spay/Neuter Services Frequently Asked Questions – cont.

About the El Prado Spay/Neuter Clinic and Taos Feral Feline Friends...

Q. Who can use the El Prado clinic and when will it open?

A. All residents of Taos County, whether from town, county or pueblo, are eligible to bring their cats and dogs for free spay/neuter to the clinic. The clinic is currently under construction and is expected to open in April 2024.

Q. Does the clinic only do spay/neuter?

A. No, the clinic also provides all vet-recommended vaccinations, micro-chipping and FIV/FELV feline disease screenings at no cost.

Q. Will the El Prado clinic replace Taos County's lost spay/neuter resources?

A. Yes. The clinic will be open four days per week for about 44 to 48 weeks each year. Each day of operation, 20 to 30 spay/neuter appointments will be scheduled. This will generate around 4000 spay/neuter surgeries per year, far more than the approximately 1500 cases per year lost.

Q. Who is Taos Feral Feline Friends?

A. Taos Feral Feline Friends (TFFF) is a federally tax-exempt charity, serving Taos County since 2004. TFFF operates a shelter for old and disabled feral cats, provides free cat food for feral cat caregivers and is the leading provider of free spay/neuter for cats in Taos County. In 2023, TFFF expanded its mission to help both dogs and cats.

Q. What is TFFF Spay/Neuter Services?

A. While spay/neuter is central to our animal welfare mission, it cannot be effective without certain supporting services. Trap, Neuter and Return, often called 'TNR', was introduced to Taos County by TFFF in 2005 in order to reach feral cat populations. Cats are humanely trapped, transported to the clinic for spay/neuter and vaccinations and then returned to their outdoor habitats. Another element of successful spay/neuter is compliance. TFFF assists enforcement of Taos' spay/neuter ordinance by offering consistently available free spay/neuter to everyone. When "I can't afford spay/neuter!" stops being an excuse, compliance with, and enforcement of, spay/neuter laws is facilitated.

Q. Since the clinic is free, where does Taos Feral Feline Friends get the necessary funding to operate it?

A. Taos Feral Feline Friends derives most of its funding from the generous people of Taos County that are concerned about the animal crisis and are willing to invest in a long-term solution. Grants are an important secondary source of funds.

Q. How much do the officers and employees of Taos Feral Feline Friends get paid?

A. TFFF is an all-volunteer charity with no payroll, no 'perks' and no employees. TFFF contracts with veterinarians to perform spay/neuter surgeries and related services as needed.

Q. How can I help the animals of Taos County and Taos Feral Feline Friends?

A. First and foremost, please be sure that all dogs and cats under your care, including feral cats, obtain spay/neuter by the time they reach six months old. Next, please consider helping the community solve the animal crisis by making a donation to Taos Feral Feline Friends. All donations will be assigned to fund the TFFF Spay/Neuter Clinic in El Prado. Visit taosferalfelinefriends.tripod.com to make an on-line donation.

Taos Feral Feline Friends

Appendix – 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)

Donna Karr, Program Director TFFF Spay/Neuter Services* (2023) *non-officer

MISSION

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

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 2023, TFFF formed TFFF Spay/Neuter Services to provide free spay/neuter for all cats and dogs of Taos County, NM.

FACILITY & AREA OF OPERATION

TFFF operates an 814 sq. ft. cage-less feline sanctuary in Ranchos De Taos, NM in unincorporated Taos County, approximately eight miles southwest of the town of Taos. A 1600 sq. ft. brick-and mortar veterinary clinic is currently being constructed in El Prado, NM, approximately three miles north 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 suffering due to a terminal illness or injury.

CONTACT INFORMATION

Phone: (575) 758-3519

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>