

Taos Feral Feline Friends



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

2024

Annual

Report

Taos Feral Feline Friends

2024 Annual Report

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Taos Feral Feline Friends



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

A Letter from the President and Founder

Dear Friends and Supporters,

In 2024, Taos Feral Feline Friends (TFFF) accomplished what no one thought possible. We imagined and then created a brick-and-mortar veterinary clinic dedicated to spay/neuter, free for all the cats and dogs of Taos County. Today, an end to Taos' animal welfare crisis is finally in sight.

In this year's letter, I'll cover the origin of the clinic, its accomplishments, its evolution in 2025 and the appropriate role of the clinic within the overall Taos-area animal welfare community.

The Origin of The Clinic

In spring of 2020, the COVID-19 pandemic reached Taos, changing everyone's behavior, affecting nearly all aspects of our lives: schools and businesses closed as we all tried to cope with the realities of social distancing, mask-wearing and new safety protocols. Unsurprisingly, COVID impacted animal welfare. Vets' offices, hampered by absenteeism and the burden of safety protocols, slashed appointments. Like many people, pet owners stayed home, avoiding all but essential public activities. Spay/neuter visits to vets dropped sharply – our free spay/neuter program at Salazar Road Vet Clinic had only 57 its lowest year ever! New litters of cats and dogs surged across the county, most of them unwanted and many of them winding up at the shelter.

In fact, intakes at Stray Hearts nearly doubled between 2019 and 2020 and remained elevated, despite frequent ad-hoc closures. There were too many puppies, too many kittens, too few homes and not enough shelter space. Costs at Stray Hearts quickly escalated as additional staff were employed to cope with the daily onslaught of homeless animals.

Seeing the Stray Hearts intakes double in 2020 and 2021 was a huge red flag. Who knew how many animals wandered homeless for each intake accepted by the shelter? The TFFF spay/neuter programs, limited by available vet appointments, were clearly insufficient, so in 2022, TFFF reached out to Stray Hearts to use their in-house vet facility one day per week as a week-end public spay/neuter clinic, funded by TFFF. However, the timing was bad - the over-population crisis, what I was calling, 'the cat pandemic', had consumed their resources and made undertaking a new program impractical. Nothing came of it. Less than a year later in mid-2023, Stray Hearts non-renewed their government contracts leaving Taos without a community shelter or any animal control.

However, in June 2023, Donna Karr approached me with the idea of buying a used mobile spay/neuter van from another charity. We'd use travelling vets and offer two-day weekend clinics, like Taos and other communities had done before. Taos County Sheriff Steve Miera even offered to buy the van for TFFF! Yet, issues arose immediately, the van was nearly 25 years old, there were no maintenance records and it broke down and missed the first week-end clinic in Taos that TFFF had scheduled! I had doubts it would ever come together.

Meantime, the availability of spay/neuter in Taos County kept worsening. 1300 annual spay/neuter cases disappeared when Stray Hearts non-renewed the government contracts and drastically cut their intakes.

Then, Zimmer Feline Foundation closed its feline spay/neuter voucher program and Espanola Humane stopped offering spay/neuter to Taos County residents. I realized that even if the van could operate reliably, occasional week-end clinics would not replace all these lost spay/neuter resources. We dropped the van concept.

Filling the growing spay/neuter void would require a much larger investment from TFFF, a full-time, brick-and-mortar clinic. We set five requirements for the clinic. It must: 1) be situated in Taos; 2) be regularly open with a dependable schedule; 3) be free with zero co-pay; 4) serve all Taos County cats and dogs; and 5) support and promote Trap, Neuter and Return (TNR) for feral cats.

We created a new, stand-alone division within TFFF having its own financials and bank account, called Spay/Neuter Services (TFFF-SNS). It would fund and manage the clinic with Donna Karr serving as Program Director. TFFF pledged all grants and donations going forward to TFFF-SNS. In November 2023, a commercial space was rented in El Prado. Over the next several months, Donna oversaw the design and construction of the physical facility, procured and installed veterinary equipment while we raised money, embarked on a nationwide search for a veterinary team and implemented state-of-the-art clinic management software, Clinic HQ. Dr. Suzanne Pape joined TFFF-SNS as veterinarian and Medical Director and Donna recruited a volunteer team to help at the clinic. The clinic opened to the public on May 2, 2024.

Clinic Accomplishments

The clinic was open for 123 days and completed 1897 spay/neuter surgeries during its first eight months of operation, May to December 2024. For the ten months ending 2/28/2025, the clinic was open 148 days and completed 2337 surgeries. Please see the TFFF Spay/Neuter Services section of the Annual Report for more statistical details of the clinic's activity. This activity translates to a rate of about 2900 spay/neuter cases per year, far exceeding the 1300 cases lost by Stray Hearts... in fact, far above the community-wide totals in any previous year. According to our forecasts, the cat/dog population trend has now reversed. I believe there are fewer cats and dogs in Taos County today than a year ago.

For perspective, TFFF started its free spay/neuter program for cats in 2005, handling nearly 4000 cases over twenty years. With the clinic, we added 2337 cases,... a 58% increase achieved in a mere ten months! That's the type of intensity that will reverse over-population!

Consider this. About 1300 females were fixed through 2/28/25. Assuming litters of four and only two litters per female between May 2024 and December 2025, TFFF prevented $1300 \times 2 \times 4 = 10,400$ live births. Now, assuming that the prevented births included half females (5200) and each would have one litter of four during 2025, that's another 5200×4 , or 20,800 live births prevented. So a total of 31,200 births were prevented, nearly one for everyone in Taos County! At \$400 cost per animal, the savings in food and vet care exceeds \$12 million!

The clinic has demonstrated the validity of our all-volunteer approach. TFFF has always been 100% volunteer, but the clinic was our largest venture. As far as I know, it is the only free, full-time spay/neuter clinic in New Mexico that is managed entirely by volunteers. It was Donna Karr and the clinic volunteer team that proved you don't need high-paid executives to create and successfully operate a critical community-wide program.

I am also thrilled to affirm that the local animal welfare community enthusiastically supported us. For the eighteen months, 7/1/23 to 12/31/24, TFFF-SNS collected for the clinic about \$405,000 in donations and \$112,000 in grants - our top year previously was only about \$100,000. The only disappointment was that we never received any funding from public sources such as the state, county or town.

Evolution of the Clinic

TFFF has multiple programs and it became clear that the clinic deserved its own single-purpose charity. Spay Taos was formed as a non-profit corporation specifically to operate the clinic. Their structure as a corporation, rather than an association like TFFF, affords them legal protections that TFFF lacked. Their newly assembled board of directors also will benefit the clinic with additional expertise and fund-raising capabilities.

With Donna Karr serving as Executive Director and Dr. Pape continuing as Medical Director of Spay Taos, the transition should not disrupt clinic operations. They understand what makes the clinic work.

The independent structure of TFFF-SNS proved quite helpful. On March 1, 2025, TFFF simply transferred all assets of TFFF-SNS to Spay Taos: supplies, equipment, intellectual property and bank account balances. We also included an extra \$150,000 of funding to be paid out to Spay Taos over two years, bringing TFFF's direct investment in the clinic to over \$266,000.

I am enthusiastic for the prospects of Spay Taos. Their switch from a four-day to three-day per week schedule has potential to reduce costs while still retaining the necessary regularity to meet community needs. Community support will continue to be strong and, hopefully, Spay Taos can overcome the administrative stasis that prevented TFFF from obtaining government funding. Spay Taos takes over with the clinic developed, smoothly operating and decently funded... in short, with much better prospects than TFFF started with.

The Role of the Clinic in Taos Animal Welfare

The clinic is the cornerstone of animal welfare in Taos County. It is the foundation which someday can support Stray Hearts' resurrection as an open-intake, government-contracted shelter, the role Stray Hearts served, with varying degrees of success, until mid-2023. The clinic has already substantially reduced the number of new litters being born and each day open improves the situation. Keep in mind that a disproportionate number of shelter intakes are 'accidental' unwanted litters.... exactly what spay/neuter impacts. Stray Hearts has revitalized itself with a new management team. I'm sure they are eager to do a lot but I encourage them to be patient, to build up their funding sources and volunteer roster while the clinic alleviates the over-population crisis.

It's true that even in the 'good old days' before COVID and the pandemic of homeless animals, Stray Hearts faced temporary shutdowns and outright closures. But during those days, there was no clinic, just a patchwork array of charities like Zimmer, Four Corners Animal League and TFFF offering piecemeal spay/neuter. Had a full-time, free spay/neuter clinic existed then, Stray Hearts would have been far more stable and successful.

Stray Hearts never has depended, nor should they start depending, on the spay/neuter clinic for free service. They have their own donors and grantors to tap for funds. Being a community shelter means being responsible for all aspects of their animals' care, including spay/neuter, just as the clinic is now responsible for all public spay/neuter. Another concern: if the clinic mixes shelter animals with public animals, they unnecessarily expose the public animals to several serious diseases that mainly occur inside the close confines of a shelter environment.

When Stray Hearts revives, Taos animal control officers will once again be able to capture stray animals and bring them to a secure facility where they can be reunited with their owners or adopted. Returns to owner will be quicker because the clinic has already chipped thousands of pets. With animal control restored, the packs of roving dogs and the the risk of dog bites will diminish. Taos will be safer for everyone and for every animal.

Finally, government must become pro-active and fund the clinic. The dollars invested in spay/neuter are repaid many times over through lower shelter and animal control costs and lower food and vet costs. The clinic can raise most funding on its own, but it needs help. Considering the relative number of animals from each domain, I recommend \$60,000 of town annual funding and \$100,000 of county annual funding, subject to reduction in the event the caseloads handled at the clinic decline, something I expect will happen ultimately.

We have the best spay/neuter clinic in New Mexico! It is an institution that deserves everyone's support.

On behalf of Taos Feral Feline Friends, thank you,



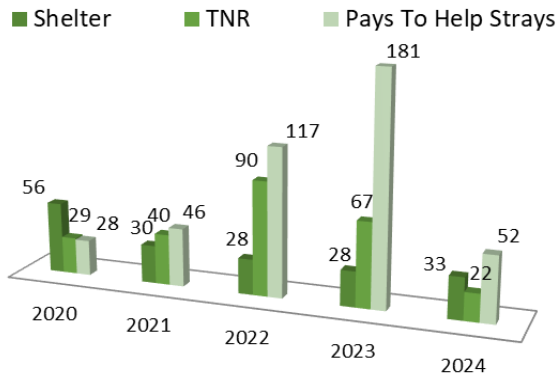
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Leanne Mitchell, President and Founder

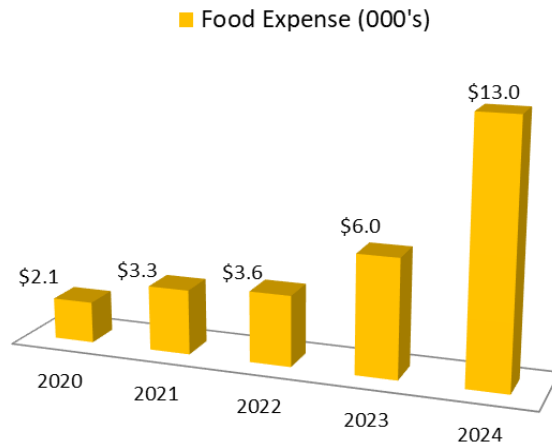
Taos Feral Feline Friends

By the Numbers

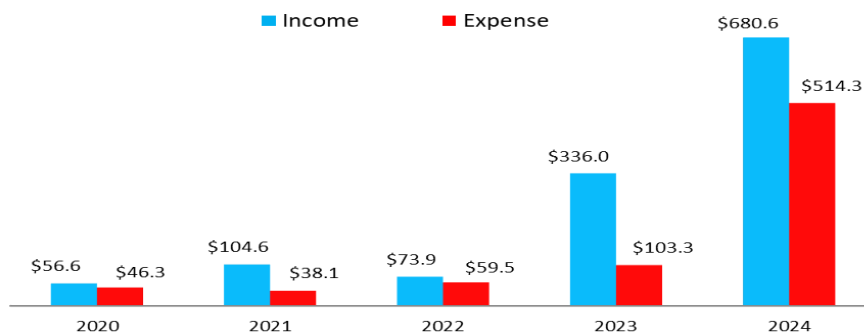
Number of Cats Aided by Year TFFF-Heritage



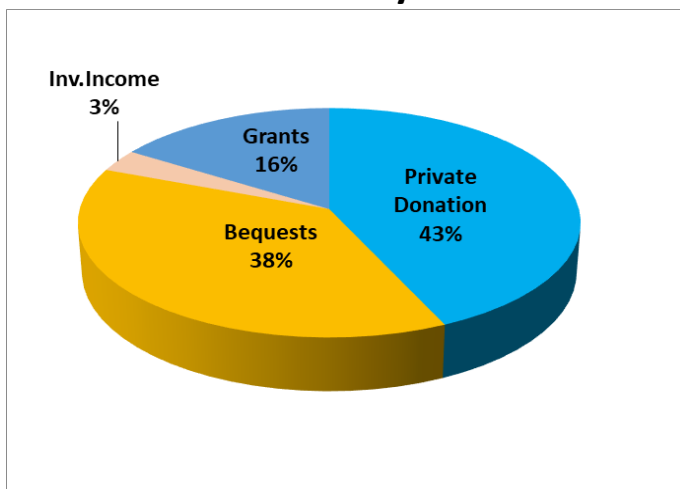
Low Income Food Assistance



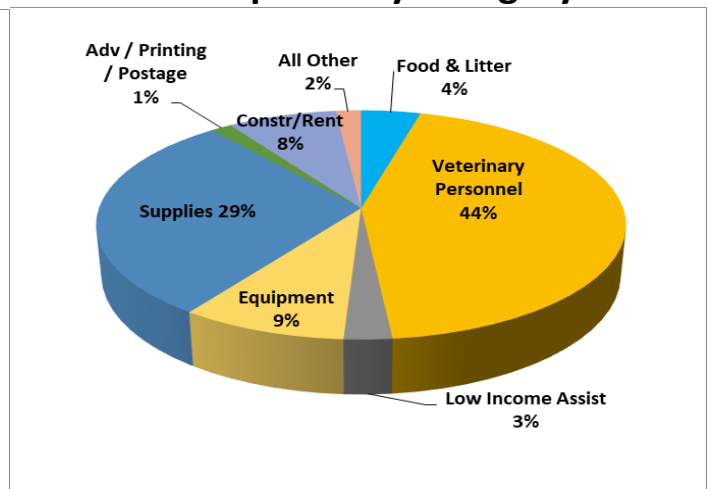
Income and Expense by Year TFFF Consolidated



2024 Income by Source



2024 Expense by Category



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 was 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 738 cats: 393 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 six intakes, one adoption and nine death/euthanasia cases during 2024. There were 23 cats at the sanctuary at 12/31/24, down from 27 at 12/31/23.

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. TFFF does not test TNR cats for FIV or FELV unless, in a veterinarian's opinion, a cat manifests symptoms associated with these infections., TFFF provides vaccination for FELV along with the FVRCP feline distemper vaccine to all TNR cats.

TFFF was the first organization to offer TNR in Taos County. From inception, TFFF has handled over 2200 TNR cases. In May 2024, TFFF transitioned TNR from the veterinary services of Salazar Road Veterinary Clinic (SRVC) to the TFFF Spay/Neuter Services clinic. TFFF had 272 total TNR cases during 2024, 22 handled by SRVC and 250 by the TFFF clinic. For 2025, TFFF intends to refer all TNR-related clients to the El Prado free clinic.

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.

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.

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.

The Pays To Help Strays program is part of the TFFF-Heritage division with veterinary services provided by Salazar Road Veterinary Clinic. Around May 2024, TFFF-Heritage ceased to operate Pays to Help Strays and directed new clients to the TFFF Spay/Neuter Services clinic in El Prado. Consequently, for 2024, TFFF Pays To Help Strays case count of 52 reflects only about four months of operation; the clinic referral cases are reported in the 2024 TFFF-SNS totals. From inception, excluding referrals to the TFFF clinic, TFFF has completed nearly 1600 Pays To Help Strays cases.

For 2025, this program will be replaced by referrals to the El Prado free clinic.

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 a 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 a new record in 2024 for free food assistance (LIFA) increasing 118% from \$5,988 of cat food distributed in 2023 to \$13,034 in 2024. Thirteen residents participated in the program, some feeding more than twenty cats each day. There were minimal expenditures for the Low Income Veterinary Expense (LIVE) program in 2024 which was suspended effective 1/1/2024 in order to reserve as much funding as possible for the development and operation of the spay/neuter clinic.

Taos Feral Feline Friends

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 was established as a separate entity within TFFF with its own management team, bank accounts and financial records.

TFFF-SNS leased a 1600 square foot rental space in El Prado and, following reconstruction as a veterinary clinic, opened to the public on May 2, 2024. Professional veterinary services were handled by a three-person veterinary team under contract to TFFF-SNS. A volunteer team was assembled to assist with services such as client check-in/check-out, cleaning and transportation of animals to and from the clinic.

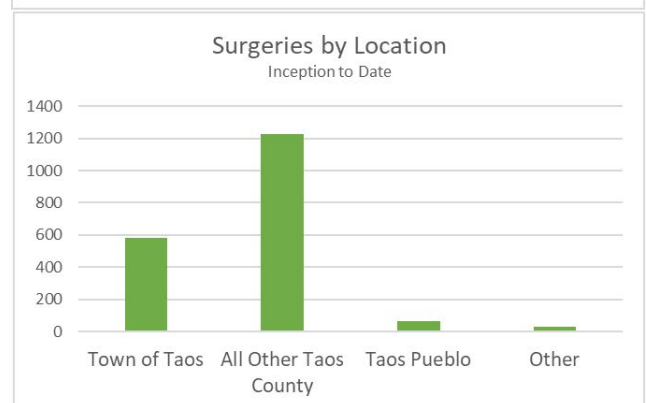
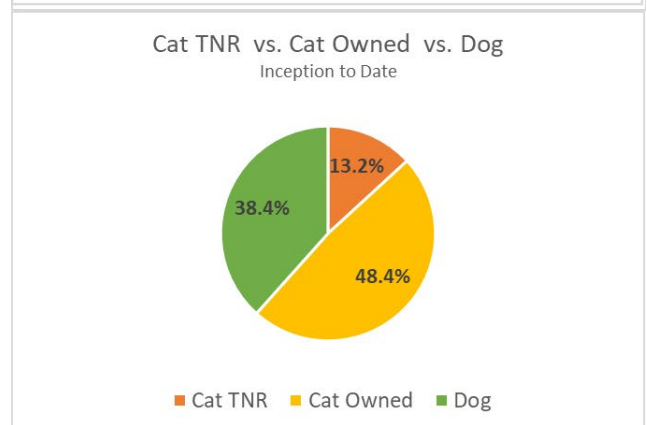
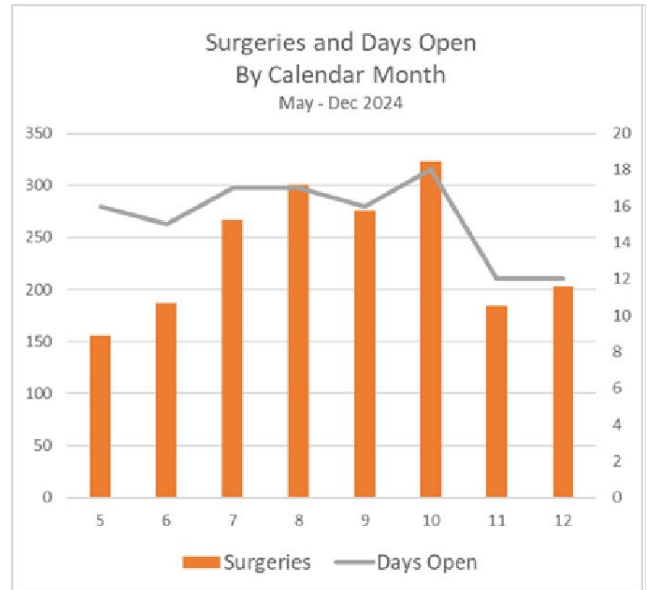
All TFFF-SNS services are free to Taos County residents, including residents of Taos and Picuris pueblos. Services include vaccinations (rabies and DAPPV for dogs; rabies, FVRCP and FeLV for cats), and micro-chipping.

Through 12/31/2024, the clinic was open 123 days, completing 1897 spay/neuter surgeries; 62% cats (incl. 13% feral TNR) and 38% dogs; 31% from residents within the town of Taos, 3% Taos Pueblo and 65% from the remainder of Taos County.

On 12/31/2024, TFFF allocated an additional \$150,000 to TFFF-SNS as a capital contribution, making its total contribution to the clinic from inception, \$266,200.

On March 1, 2025, TFFF-SNS transferred the El Prado clinic to Spay Taos, a Taos-based charity unaffiliated with TFFF. Spay Taos was specifically formed to operate the El Prado clinic. TFFF-SNS has pledged continuing financial support to Spay Taos through 2027 for operation of the El Prado clinic, subject to certain conditions set forth in the TFFF/Spay Taos Transfer Agreement. Under Spay Taos' management, the clinic is expected to remain a source of free, local spay/neuter services in Taos County.

Following the transfer of the El Prado clinic, TFFF-SNS will continue as a separate division of TFFF, serving as before, as TFFF's principal vehicle for funding free spay/neuter throughout Taos County.



Taos Feral Feline Friends

Financial Overview as of 12/31/2024

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. A second location, a 1600 sq. ft. rental building in El Prado, New Mexico was renovated to become a spay/neuter veterinary clinic. The clinic opened in May 2024 and was operated by TFFF until March 2025 when Spay Taos, a Taos-based charity, became owner/operator.

On 7/1/2023, TFFF established a new program, TFFF Spay/Neuter Services (TFFF SNS), to provide spay/neuter services for both cats and dogs, utilizing the above-noted rented facility. TFFF 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 TFFF income statement was reformatted in 2024 to provide additional detail: bequests were shown separately from other revenue, microchip and vaccine costs were shown separately from other veterinary expenses, personnel costs were segregated into four subcategories and construction contractor payments were reclassified from personnel costs to facility construction and maintenance costs. The CY2023 income statement was reformatted to match the 2024 statement – an exhibit comparing the original and reclassified income statements has been included in this report. The reclassifications had no effect on aggregate CY2023 revenue, expenses or net income.

This overview 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, 2024. 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 2024 Income Statement and Balance Sheet

Revenue was \$274,280 for CY2024, consisting of approximately 93% from a single bequest and 7% investment income. Revenues increased by 24% in comparison to the \$221,558 recorded in 2023 which also benefited from the receipt of a large, non-recurring charitable bequest. Effective 9/1/2023 and throughout all CY2024, all private donations and grants, unless specifically instructed otherwise by the donor/grantor, were assigned to TFFF SNS, resulting in only \$729 of donations to TFFF Heritage in 2024.

Expenses were \$62,986 for CY2024, consisting of 34% for shelter food and litter (vs. 30% during 2023), 36% for veterinary costs, veterinary supplies and medicine, (vs. 43% during 2023), 21% for veterinary expense and food assistance to low-income families (vs. 20% during 2023), 7% for TNR equipment, shelter equipment and supplies (vs. 5% during 2023), 3% for utilities, advertising, printing, postage, promotional and miscellaneous costs (vs. 2% during 2023). In total, expenses decreased by 7% from the prior year amount of \$67,984. Program activity, measured as the number of cats assisted during

Taos Feral Feline Friends

Financial Overview as of 12/31/2024 (continued)

the calendar year (excluding LIFE and LIVA recipients), decreased 61% from 276 in 2023 to 107 in 2024 due to the transfer of Pays To Help Strays and TNR spay/neuter cases from Heritage to the TFFF SNS clinic in May 2024. Overall, 2024 Heritage expenses were 47% above the amount budgeted in the 2023 Annual Report, due to 2024 Heritage case levels exceeding the 2024 budget assumptions by 35% and to an 84% excess in low-income program expenditures over the amount budgeted.

No employee expenses were paid during CY2024. Utility costs totaled \$1,209 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 \$211,294 during 2024 vs. a gain of \$153,574 for 2023.

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 12/31/2024, the account balance was \$6,531. 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 12/31/2024, the PayPal account balance was \$0. TFFF Heritage also has a brokerage account at Charles Schwab to facilitate charitable donations of securities and its balance was \$232,551 as of 12/31/2024.

TFFF Heritage had \$4,078 of accounts payable as of 12/31/2024 and no other debt or lease obligations as of 12/31/2024. To maintain liquidity, 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. Accounts payable include a founder loan balance credit of -\$1,267 and unpaid credit card obligations of \$5,345. Subsequent to 12/31/2024, TFFF received full payment of the year-end credit balance and paid all outstanding credit card charges.

At 12/31/2024, TFFF Heritage transferred \$150,000 to TFFF SNS to enhance funding of the El Prado veterinary clinic. This is shown as a surplus adjustment on the income statement. Future surplus transfers from TFFF Heritage to TFFF SNS may occur on a discretionary basis. The inception-to-date investment in TFFF SNS from TFFF Heritage was \$266,200 as of 12/31/2024.

TFFF Heritage 2024 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 animals 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. The LIVE program ended at 12/31/2023. All food costs, other than LIFA, and all litter costs are attributed to the Sanctuary program. Miscellaneous expenses are allocated to each program according to the total numbers of animals aided by program during 2024: 22 for the TNR program, 33 for the Sanctuary program and 52 for the Pays To Help Strays program.

Taos Feral Feline Friends

Financial Overview as of 12/31/2024 (continued)

TFFF Spay/Neuter Services (SNS) 2024 Income Statement and Balance Sheet

Revenue was \$406,280 for CY2024, consisting of approximately 72% private donations; 27% corporate and charitable foundation grants; and 1% investment income and founder donations. Effective 9/1/2023 and throughout all CY2024, all donations to TFFF, unless specifically instructed otherwise by the donor/grantor, were assigned to TFFF SNS.

Expenses were \$451,272 for CY2024, consisting of 50% for personnel costs, 18% for clinic supplies (excluding vaccines and microchips), 9% for vaccines and microchips, 10% for veterinary equipment, 5% for construction costs, 4% for rent, 2% for advertising, printing and postage and 2% for utilities and all other expenses. The expenses recorded in 2024 were 12% above the TFFF SNS budget estimate for CY2024 as shown in the 2023 Annual Report. 7% out of the 12% overage was due to an underestimation of supplies (including vaccines and microchips) and 3% was due to the omission of gross receipt taxes from the 2023 Annual Report TFFF SNS budget estimates.

Based on the above revenue and expenses, TFFF SNS reported an operating loss of \$44,492 during CY2024, compared to an \$79,086 operating gain in CY2023. The two years' results are not directly comparable since the the clinic did not open until May 2024.

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 12/31/2024, the account balance was \$56,452. 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 12/31/2024, the PayPal account balance was \$25,149. TFFF SNS also has a brokerage account at Charles Schwab to facilitate charitable donations of securities and its balance was \$225,044 as of 12/31/2024.

TFFF SNS had \$6,401 of accounts payable as of 12/31/2024. To maintain liquidity, 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. Accounts payable include a founder loan balance of \$1,128 and unpaid credit card obligations of \$5,273. Subsequent to 12/31/2024, TFFF SNS paid all outstanding accounts payable.

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.

At 12/31/2024, TFFF SNS received \$150,000 from TFFF Heritage to enhance funding of the El Prado veterinary clinic. This is shown as a surplus adjustment on the income statement. Future surplus transfers from TFFF Heritage to TFFF SNS may occur on a discretionary basis. The inception-to-date investment in TFFF SNS from TFFF Heritage was \$266,200 as of 12/31/2024.

Taos Feral Feline Friends

Financial Overview as of 12/31/2024 (continued)

TFFF Consolidated 2024 Income Statement and Balance Sheet

Consolidated revenue was \$680,560 for CY2024, consisting of approximately 43% private donations; 38% charitable bequests, 16% corporate and charitable foundation grants, 3% investment income and founder donations. Consolidated expenses were \$514,258. Based on these revenue and expenses, TFFF reported an operating gain of \$166,302 during 2024 vs. a gain of \$232,660 for 2023.

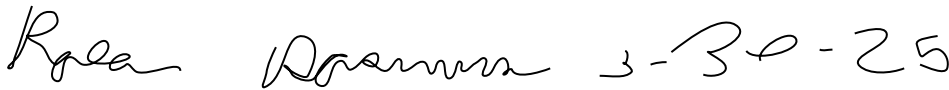
TFFF's cumulative surplus (excess of revenue over expense from inception) was \$535,798 as of 12/31/2024. The surplus is approximately 25.4% of inception-to-date revenue as of 12/31/2024.

Material Event Occurring After 12/31/2024

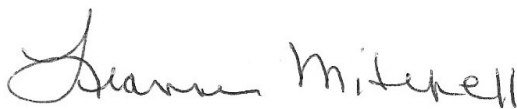
On 3/1/2025, TFFF transferred ownership of the El Prado veterinary clinic to Spay Taos, a Taos-based 501-c(3) charity, unaffiliated with TFFF. Spay Taos intends to operate the clinic substantially similarly to TFFF Spay/Neuter Services. The transfer included rights and obligations under the facility lease, certain intellectual property, all veterinary equipment and supplies and financial assets of the TFFF Spay/Neuter Services division excluding \$100,000 and reserves for certain unpaid or potential expenses as of 3/1/2025. The remaining TFFF SNS financial assets, after final settlement of unpaid or potential expenses, and investment income earned thereon, are scheduled to be transferred to Spay Taos in two approximately equal installments at 3/1/2026 and 3/1/2027, subject to terms and conditions as specified in the TFFF/Spay Taos Transfer Agreement. TFFF intends to retain the TFFF SNS division as a separate account to facilitate its mission to support spay/neuter in New Mexico.

Signatures

I, the undersigned, hereby represent that the above discussion of the financial condition of Taos Feral Feline Friends as of December 31, 2024 and accompanying schedules are accurate to the best of my knowledge:

 3-30-25

Raeann Rasmussen, Vice President/Treasurer



Dated: _____

3/30/25

Leanne Mitchell, President/Founder

Taos Feral Feline Friends

2024 Income Statement - TFFF Heritage

	<u>1/1/24 - 6/30/24</u>	<u>7/1/24 - 12/30/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/23 - 12/31/23</u>
Private Donations	\$103	\$626	\$729	\$10,399
Bequests	\$0	\$255,461	\$255,461	\$183,133
Founder Donations	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$25,000
Investment Income	\$2,422	\$15,668	\$18,090	\$3,026
Total Revenue	\$2,525	\$271,755	\$274,280	\$221,558
<u>Expenses</u>				
Salaries	\$0	\$0	\$0	\$0
Veterinary Staff Contract Pay	\$0	\$0	\$0	\$0
Contractor GRT	\$0	\$0	\$0	\$0
Relief Staff and Other Personnel Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$11,203	\$10,232	\$21,435	\$20,436
Veterinary Costs -third party	\$17,773	\$2,929	\$20,702	\$24,569
Medicine and Veterinary Supplies	\$735	\$424	\$1,159	\$2,845
Low Income Food Assistance	\$6,000	\$7,034	\$13,034	\$5,988
Low Income Veterinary Expense Assistance	\$115	\$0	\$115	\$7,314
Shelter/Clinic Supplies - all other	\$1,125	\$1,103	\$2,228	\$2,803
Shelter/Clinic Supplies - microchip	\$0	\$0	\$0	\$0
Shelter/Clinic Supplies - vaccines	\$505	\$0	\$505	\$1,670
Shelter/Clinic Equipment	\$391	\$1,395	\$1,786	\$788
TNR Equipment	\$22	\$334	\$356	\$0
Subtotal Animal Costs	\$37,869	\$23,451	\$61,320	\$66,413
Facility Construction/Maintenance/Repair	\$0	\$0	\$0	\$0
Rent	\$0	\$0	\$0	\$0
Waste Disposal	\$458	\$525	\$983	\$926
Telephone & Website Hosting	\$193	\$33	\$226	\$192
Heating, Electricity, Internet and Misc				
Utilities	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$651	\$558	\$1,209	\$1,118
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$30	\$199	\$229	\$314
Travel, Dining & Entertainment	\$0	\$0	\$0	\$139
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$20	\$20	\$0
Seminars,Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$57	\$151	\$208	\$0
Subtotal Misc. Expenses	\$87	\$370	\$457	\$453
Total Expenses	\$38,607	\$24,379	\$62,986	\$67,984
<u>Surplus (Deficit) from Operations</u>	-\$36,082	\$247,376	\$211,294	\$153,574
Transfer from TFFF Heritage	\$0	-\$150,000	-\$150,000	-\$116,200
<u>Net Surplus (Deficit) from Operations</u>	-\$36,082	\$97,376	\$61,294	\$37,374

Taos Feral Feline Friends

2024 Income Statement - TFFF Spay/Neuter Services

	<u>1/1/24 - 6/30/24</u>	<u>7/1/24 - 12/30/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/23 - 12/31/23</u>
Private Donations	\$110,315	\$182,309	\$292,624	\$109,207
Bequests	\$0	\$0	\$0	\$0
Founder Donations	\$0	\$2,000	\$2,000	\$1,700
Grants	\$61,133	\$47,200	\$108,333	\$3,500
Investment Income	\$1,191	\$2,132	\$3,323	\$0
Total Revenue	\$172,639	\$233,641	\$406,280	\$114,407
<u>Expenses</u>				
Salaries	\$0	\$0	\$0	\$0
Veterinary Staff Contract Pay	\$66,260	\$138,240	\$204,500	\$0
Contractor GRT	\$3,092	\$10,259	\$13,351	\$0
Relief Staff and Other Personnel Costs	\$3,004	\$6,422	\$9,426	\$0
Subtotal Personnel Costs	\$72,356	\$154,921	\$227,277	\$0
Food & Litter	\$0	\$0	\$0	\$0
Veterinary Costs -third party	\$0	\$0	\$0	\$406
Medicine and Veterinary Supplies	\$0	\$0	\$0	\$0
Low Income Food Assistance	\$0	\$0	\$0	\$0
Low Income Veterinary Expense Assistance	\$0	\$0	\$0	\$0
Shelter/Clinic Supplies - all other	\$33,351	\$47,493	\$80,844	\$209
Shelter/Clinic Supplies - microchip	\$2,475	\$12,375	\$14,850	\$0
Shelter/Clinic Supplies - vaccines	\$2,979	\$24,911	\$27,890	\$680
Shelter/Clinic Equipment	\$43,596	\$309	\$43,905	\$16,787
TNR Equipment	\$828	\$1,361	\$2,189	\$0
Subtotal Animal Costs	\$155,585	\$241,370	\$396,955	\$18,082
Facility Construction/Maintenance/Repair	\$20,754	\$421	\$21,175	\$8,929
Rent	\$9,036	\$9,219	\$18,255	\$5,500
Waste Disposal	\$0	\$275	\$275	\$0
Telephone & Website Hosting	\$1,334	\$1,863	\$3,197	\$0
Heating, Electricity, Internet and Misc Utilities	\$785	\$1,090	\$1,875	\$185
Property and Liability Insurance	\$691	\$686	\$1,377	\$686
Subtotal Insurance/Utilities	\$2,810	\$3,914	\$6,724	\$871
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$2,435	\$4,744	\$7,179	\$1,590
Travel, Dining & Entertainment	\$136	\$0	\$136	\$218
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	\$523	\$325	\$848	\$131
Subtotal Misc. Expenses	\$3,094	\$5,069	\$8,163	\$1,939
Total Expenses	\$191,279	\$259,993	\$451,272	\$35,321
<u>Surplus (Deficit) from Operations</u>	-\$18,640	-\$26,352	-\$44,992	\$79,086
Transfer from TFFF Heritage	\$0	\$150,000	\$150,000	\$116,200
<u>Net Surplus (Deficit) from Operations</u>	-\$18,640	\$123,648	\$105,008	\$195,286

Taos Feral Feline Friends

2024 Income Statement - TFFF Consolidated

	<u>1/1/24 - 6/30/24</u>	<u>7/1/24 - 12/30/24</u>	<u>1/1/24 - 12/31/24</u>	<u>1/1/23 - 12/31/23</u>
Private Donations	\$110,418	\$182,935	\$293,353	\$119,606
Bequests	\$0	\$255,461	\$255,461	\$183,133
Founder Donations	\$0	\$2,000	\$2,000	\$1,700
Grants	\$61,133	\$47,200	\$108,333	\$28,500
Investment Income	\$3,613	\$17,800	\$21,413	\$3,026
Total Revenue	\$175,164	\$505,396	\$680,560	\$335,965
<u>Expenses</u>				
Salaries	\$0	\$0	\$0	\$0
Veterinary Staff Contract Pay	\$66,260	\$138,240	\$204,500	\$0
Contractor GRT	\$3,092	\$10,259	\$13,351	\$0
Relief Staff and Other Personnel Costs	\$3,004	\$6,422	\$9,426	\$0
Subtotal Personnel Costs	\$72,356	\$154,921	\$227,277	\$0
Food & Litter	\$11,203	\$10,232	\$21,435	\$20,436
Veterinary Costs -third party	\$17,773	\$2,929	\$20,702	\$24,975
Medicine and Veterinary Supplies	\$735	\$424	\$1,159	\$2,845
Low Income Food Assistance	\$6,000	\$7,034	\$13,034	\$5,988
Low Income Veterinary Expense Assistance	\$115	\$0	\$115	\$7,314
Shelter/Clinic Supplies - all other	\$34,476	\$48,596	\$83,072	\$3,012
Shelter/Clinic Supplies - microchip	\$2,475	\$12,375	\$14,850	\$0
Shelter/Clinic Supplies - vaccines	\$3,484	\$24,911	\$28,395	\$2,350
Shelter/Clinic Equipment	\$43,987	\$1,704	\$45,691	\$17,575
TNR Equipment	\$850	\$1,695	\$2,545	\$0
Subtotal Animal Costs	\$193,454	\$264,821	\$458,275	\$84,495
Facility Construction/Maintenance/Repair	\$20,754	\$421	\$21,175	\$8,929
Rent	\$9,036	\$9,219	\$18,255	\$5,500
Waste Disposal	\$458	\$800	\$1,258	\$926
Telephone & Website Hosting	\$1,527	\$1,896	\$3,423	\$192
Heating, Electricity, Internet and Misc				
Utilities	\$785	\$1,090	\$1,875	\$185
Property and Liability Insurance	\$691	\$686	\$1,377	\$686
Subtotal Insurance/Utilities	\$3,461	\$4,472	\$7,933	\$1,989
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$2,465	\$4,943	\$7,408	\$1,904
Travel, Dining & Entertainment	\$136	\$0	\$136	\$357
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$0	\$20	\$20	\$0
Seminars,Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$580	\$476	\$1,056	\$131
Subtotal Misc. Expenses	\$3,181	\$5,439	\$8,620	\$2,392
Total Expenses	\$229,886	\$284,372	\$514,258	\$103,305
<u>Surplus (Deficit) from Operations</u>	-\$54,722	\$221,024	\$166,302	\$232,660
Transfer from TFFF Heritage	\$0	\$0	\$0	\$0
<u>Net Surplus (Deficit) from Operations</u>	-\$54,722	\$221,024	\$166,302	\$232,660

Taos Feral Feline Friends *Statement of Assets and Liabilities*

	TFFF Heritage <u>12/31/2024</u>	TFFF S/N Svcs <u>12/31/2024</u>	TFFF Total <u>12/31/2024</u>	TFFF Heritage <u>12/31/2023</u>	TFFF S/N Svcs <u>12/31/2023</u>	TFFF Total <u>12/31/2023</u>
<u>Assets</u>						
Checking Account xxxx6443 (Hillcrest Bank, Kansas City, MO)	\$6,531	\$0	\$6,531	\$185,370	\$0	\$185,370
Checking Account xxxx2647 (Hillcrest Bank, Kansas City, MO)	\$0	\$56,452	\$56,452	\$0	\$182,545	\$182,545
PayPal Account (on-line donations)	\$0	\$25,149	\$25,149	\$1,299	\$15,489	\$16,788
Brokerage Account xxxx6426 (Charles Schwab)	\$232,551	\$225,044	\$457,595	\$0	\$5,451	\$5,451
Cash and Undeposited Checks	\$500	\$50	\$550	\$0	\$1,700	\$1,700
Total Assets	\$239,582	\$306,695	\$546,277	\$186,669	\$205,185	\$391,854
<u>Liabilities</u>						
Founder Loans (0% interest)	-\$1,267	\$1,128	-\$139	\$12,459	\$0	\$12,459
Accounts Payable	\$5,345	\$5,273	\$10,618	\$0	\$9,899	\$9,899
Accumulated Surplus / (Deficit)	\$235,504	\$300,294	\$535,798	\$174,210	\$195,286	\$369,496
Total Liabilities	\$239,582	\$306,695	\$546,277	\$186,669	\$205,185	\$391,854

Taos Feral Feline Friends

2024 Expenses by Program – TFFF Heritage

	<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>Pays To Help</u>	<u>Total</u>
			<u>Strays</u>	
<u>Expenses</u>				
Salaries	\$0	\$0	\$0	\$0
Veterinary Staff Contract Pay	\$0	\$0	\$0	\$0
Contractor GRT	\$0	\$0	\$0	\$0
Relief Staff and Other Personnel Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$0	\$21,435	\$0	\$21,435
Veterinary Costs -third party	\$3,055	\$6,540	\$11,107	\$20,702
Medicine and Veterinary Supplies	\$23	\$429	\$707	\$1,159
Low Income Food Assistance	\$13,034	\$0	\$0	\$13,034
Low Income Veterinary Expense Assistance	\$115	\$0	\$0	\$115
Shelter/Clinic Supplies - all other	\$0	\$2,228	\$0	\$2,228
Shelter/Clinic Supplies - microchip	\$0	\$0	\$0	\$0
Shelter/Clinic Supplies - vaccines	\$62	\$0	\$443	\$505
Shelter/Clinic Equipment	\$0	\$1,786	\$0	\$1,786
TNR Equipment	\$356	\$0	\$0	\$356
Subtotal Animal Costs	\$16,583	\$32,700	\$12,036	\$61,320
Facility Construction/Maintenance/Repair	\$0	\$0	\$0	\$0
Rent				
Waste Disposal	\$0	\$983	\$0	\$983
Telephone & Website Hosting	\$46	\$70	\$110	\$226
Heating, Electricity, Internet and Misc Utilities	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$46	\$1,053	\$110	\$1,209
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$47	\$70	\$111	\$229
Travel, Dining & Entertainment	\$0	\$0	\$0	\$0
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$4	\$6	\$10	\$20
Seminars,Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$43	\$64	\$101	\$208
Subtotal Misc. Expenses	\$94	\$140	\$222	\$457
Total Expenses	\$16,724	\$33,893	\$12,368	\$62,986

Taos Feral Feline Friends
2023 Consolidated Income Statement

Reclassified
1/1/23 - 12/31/23

Revenue

Private Donations	\$119,606
Bequests	\$183,133
Founder Donations	\$1,700
Grants	\$28,500
Investment Income	\$3,026
Total Revenue	\$335,965

Expenses

Salaries	\$0
Veterinary Staff Contract Pay	\$0
Contractor GRT	\$0
Relief Staff and Other Personnel Costs	\$0

Food & Litter	\$20,436
Veterinary Costs -third party	\$24,975
Medicine and Veterinary Supplies	\$2,845
Low Income Food Assistance	\$5,988
Low Income Veterinary Expense Assistance	\$7,314

Shelter/Clinic Supplies - all other	\$3,012
Shelter/Clinic Supplies - microchip	\$0
Shelter/Clinic Supplies - vaccines	\$2,350
Shelter/Clinic Equipment	\$17,575
TNR Equipment	\$0

Facility Construction/Maintenance/Repair	\$8,929
Rent	\$5,500

Waste Disposal	\$926
Telephone & Website Hosting	\$192
Heating, Electricity, Internet and Misc Utl.	\$185
Property and Liability Insurance	\$686

Automobile Expenses	\$0
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Advertising, Printing, Postage	\$1,904
Travel, Dining & Entertainment	\$357
Special Event Expenses	\$0
Promotional Expenses	\$0
Charitable Contributions	\$0
Seminars,Workshops	\$0
Taxes, Licenses, Fees	\$131

Total Expenses \$103,305

<u>Surplus (Deficit) from Operations</u>	\$232,660
<u>Transfer from TFFF Heritage</u>	\$0
<u>Net Surplus (Deficit) from Operations</u>	\$232,660

Taos Feral Feline Friends
2023 Consolidated Income Statement

Original
1/1/23 - 12/31/23

Revenue

Private Donations	\$302,739
Special Events	\$0
Founder Donations	\$1,700
Grants	\$28,500
Investment Income	\$3,026
Total Revenue	\$335,965

Expenses

Salaries: Program Director	\$0
Salaries: All Other	\$0
Employee Payroll Taxes and Benefit Costs	\$0
Contractor and Professional Costs	\$938

Food & Litter	\$20,436
Veterinary Costs	\$24,975
Medicine and Veterinary Supplies	\$5,195
Low Income Food Assistance	\$5,988
Low Income Veterinary Expense Assistance	\$7,314

Shelter/Clinic Supplies	\$3,012
Shelter/Clinic Equipment	\$17,575
TNR Equipment	\$0

Facility Construction/Maintenance/Repair	\$7,991
Rent	\$5,500

Waste Disposal	\$926
Telephone & Website Hosting	\$192
Heating & Electricity & Internet Access	\$185
Property and Liability Insurance	\$686

Automobile Expenses	\$0
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Advertising, Printing, Postage	\$1,904
Travel, Dining & Entertainment	\$357
Special Event Expenses	\$0
Promotional Expenses	\$0
Charitable Contributions	\$0
Seminars,Workshops	\$0
Taxes, Licenses, Fees	\$131

Total Expenses \$103,305

<u>Surplus (Deficit) from Operations</u>	\$232,660
<u>Transfer from TFFF Heritage</u>	\$0
<u>Net Surplus (Deficit) Change</u>	\$232,660

Taos Feral Feline Friends

Appendix - 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. TFFF opened the clinic to the public on May 2, 2024 and through 2/28/25, 2337 cats and dogs received spay/neuter at no cost to the public. Today, the clinic is owned and operated by Spay Taos, a Taos-based charity unaffiliated with TFFF.

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 accounted for about 1300 spay/neuter cases and out-of-county transfers each year. When their intakes were interrupted in mid-2023, 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 community shelter?

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, consistently and dependably open and must actively support Trap, Neuter and Return (TNR). 'Pay-for-service' commercial clinics are too costly for many who live here. Relying on distant clinics like Espanola, NM causes too much driving and lost time. Clinics that discriminate between town, county and pueblo don't work... cats and dogs cross over 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. Van-based week-end clinics were mostly discontinued in 2024 after the El Prado clinic began operations.

Taos Feral Feline Friends

Appendix - Frequently Asked Questions (continued)

About Taos Feral Feline Friends...

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 has TFFF accomplished in animal welfare?

A. Taos Feral Feline Friends is Taos County's leading innovator in animal welfare, creating the first free spay/neuter program in the county, the first no-kill cat shelter, the first Trap, Neuter and Return program for feral cats and the first shelter for feral cats. In 2024, through its Spay/Neuter Services division, TFFF opened New Mexico's first volunteer-managed, full-time spay/neuter clinic, providing free spay/neuter, vaccinations and micro-chipping for all cats and dogs of Taos County.

Q. What is TFFF Spay/Neuter Services (TFFF SNS)?

A. TFFF SNS was formed as a separate division of TFFF in July 2023 to develop an effective county-wide spay/neuter program for both cats and dogs. A separate entity within TFFF, TFFF-SNS has its own bank account and financial reports. The other TFFF programs are now grouped in a division called TFFF-Heritage. On May 2, 2024 the clinic, situated in El Prado, NM, opened to the public operating four days per week. On March 1, 2025, TFFF-SNS transferred the El Prado clinic to Spay Taos, a Taos-based charity unaffiliated with TFFF. Spay Taos was specifically formed to operate the El Prado clinic. TFFF-SNS has pledged continuing financial support to Spay Taos for operation of the El Prado clinic.

Q. Why did TFFF transfer the El Prado clinic to Spay Taos?

A. TFFF believed the clinic would benefit from management by a charity completely dedicated to its operation as opposed to a charity like TFFF with multiple charitable programs. Additionally, Spay Taos has recruited volunteer executives via its board of directors, bringing new expertise and manpower for the clinic. The Taos animal welfare community is strengthened by having both charities operating.

Q. Since all TFFF's programs are free, where does Taos Feral Feline Friends get the necessary funding?

A. Taos Feral Feline Friends derives most of its funding from the generous people of Taos County that are concerned about the animal welfare 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. Many TFFF volunteers have been helping us for over ten years. TFFF contracts with veterinarians to perform spay/neuter surgeries and other veterinary services as needed on a pay-for-service basis.

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 welfare crisis by making a donation to Taos Feral Feline Friends. Visit taosferalfelinefriends.tripod.com or the TFFF Facebook page to make an on-line donation. Donation checks, payable to TFFF, can be mailed to: TFFF / PO Box 1926 / Ranchos de Taos, NM 87557.

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* (7/1/23 – 2/28/25) *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 30 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. TFFF 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

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PO Box 1926
Ranchos De Taos, NM 87557-1926

Email: catmomoftaos@hotmail.com

Federal EIN: 77-0635095

Website: <http://taosferalfelinefriends.tripod.com>