

# Taos Feral Feline Friends



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

2020

Annual

Report

# **Taos Feral Feline Friends**

## ***2020 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,

Despite the COVID-19 pandemic, TFFF had a strong year of accomplishments providing critical care to 113 cats, including 57 spay/neuter surgeries. The shelter had its best adoption year since 2017 and we distributed over \$4,300 in free cat food and veterinary services to low income cat caregivers.

But there were certainly some unique challenges to overcome this year. Since March 2020, the shelter has been open for adoptions by appointment only and, to limit exposure, no more than one visitor allowed at any time. We had to switch most of our cat food and litter purchases to on-line vendors to minimize our volunteers' COVID risk from in-store visits. Our veterinary partner, Salazar Road Veterinary Clinic, due to their own COVID protocols, had fewer appointments available and longer scheduling delays which impacted our free spay/neuter programs. Fundraising was affected as well, particularly the Paws For The Cause walkathon, as TFFF was unable to distribute walkathon sign-up sheets to local businesses this year, losing a significant source of donations. In addition, some donors and business sponsors scaled back their giving during the pandemic. Fortunately, as vaccinations become more available, the daily COVID case numbers in Taos County are starting to decline and some of New Mexico's public health orders have been relaxed. I expect pandemic-related impacts on our operations to gradually lessen as 2021 unfolds.

And, as if COVID weren't enough, the shelter had its own mini-epidemic of ring-worm during early 2020 with one confirmed case and an additional five cats treated as a precaution. Ring-worm is a fungal infection that can easily spread from cat-to-cat or cat-to-human. To prevent further spread, all shelter adoptions were suspended for a three month period from mid-December 2019 to mid-March 2020. The confirmed ring-worm case and all treated cats recovered in full. Although TFFF faced these unusual headwinds, 2020 was a very successful adoption year with 49 total adoptions, including 21 cats from the TFFF shelter, our highest total since 2017.

This annual report contains an update of the statistical analysis of our PetSmart collaboration, "Spay/Neuter Taos - Examining the Impact". This study demonstrated that TFFF's accelerated spay/neuter activity from 2011 to 2017 coincided with a substantial decline in feline intakes at Stray Hearts over the same time period, and in turn, that such reduced intakes at Stray Hearts corresponded with their near-elimination of feline euthanasia. From 2017 through 2019, Stray Hearts' annual feline intakes have averaged around 320, down over 50% from 2010 and their few euthanasia cases are consistent with being a no-kill shelter. It's a relief to see Stray Hearts' intakes and euthanasia cases remaining at historically low levels after the Spay/Neuter Taos partnership ended.

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

To boost our free spay/neuter activity, TFFF is reopening its Pays To Help Strays adoption service to all residents of Taos County and the Enchanted Circle, effective immediately. Eligible adopters can now receive at no cost the most complete set of veterinary benefits available: spay/neuter (of course!), all vet-recommended vaccinations (rabies, FVRCP & FELV) and testing for the deadly viral diseases FIV & FELV.

Looking beyond this year, some important changes are planned for our charity. First, we are introducing a new category of shelter resident, "Sanctuary Cat", designating that the cat will no longer be considered as potentially adoptable. We've helped hundreds of feral cats rejoin the community as 'barn kitties', but have also acquired cats that cannot be humanely returned to outdoor settings. Some of our feral cats have disabilities, others have contagious diseases that could be passed to other cats. Some require daily medication, an impracticality for feral cat caregivers. Pet cats with these issues still have a chance of finding a kind adoptive home, but there is no real demand for unhealthy, unsocialized cats as indoor pets. Informally, we've always retained cats that could not be humanely adopted out, but, as the number and cost of sanctuary cats has grown, it's become something we should clearly disclose. Around the end of this year, I will review the specifics of each resident, designating which will be "Sanctuary Cats" and we will report this regularly. Most current residents will likely become sanctuary cats.

Next, as discussed above, there has been stability in Stray Hearts' intakes and euthanasia cases for three years now despite TFFF's lower spay/neuter activity. This is a direct result of other spay/neuter alternatives for Taos County residents: Espanola Humane Clinic, Planned Pethood, Zimmer Feline Foundation and, beginning in 2020, a Trap, Neuter and Return (TNR) program managed by Stray Hearts. Even better, in 2021, per NM Senate Bill 57, the state will begin directly paying animal groups for spay/neuter. When TFFF started free spay/neuter via TNR in 2005, none of these programs existed. In fact there was no TNR nor any free spay/neuter funding in Taos whatsoever and that is precisely why we took responsibility. Given this suddenly crowded arena, TFFF will stop its spay/neuter programs on Jan.1, 2022. I am thrilled that the state and local organizations have started promoting free spay/neuter. I especially applaud Stray Hearts, with its central role in Taos animal welfare, for implementing TNR last year. In my opinion, a robust, well-funded TNR program from our community shelter is the best possible defense against homeless cat overpopulation. TFFF exits the Taos spay/neuter world in far better shape than when we started – when feline euthanasia was tragically routine. We made it our mission to solve that crisis... and succeeded!

Finally, TFFF is retiring the Paws For The Cause walkathon fundraiser with 2020's event being the last. Instead, we will be reaching out to inform our donors and stakeholders directly via mail. I've mentioned the impracticality of having sign-up sheets at businesses during the pandemic. An even bigger challenge is the increasing difficulty of soliciting pledges by telephone in today's era of unlisted cell phone numbers, nuisance calls and privacy concerns. My son, Benjamin, along with his friends from Taos High, originated the walkathon concept back in 2005. Since then, many incredible volunteers have spent an October weekend every year trekking 27 miles until the event became a virtual walk in 2018. TFFF will never forget the dedication of the walkers and the amazing generosity shown by the Taos community.

Thank you for caring about homeless cats. While change is inevitable in any organization, my personal commitment to cats regardless of their age, health, or feral nature, remains as strong as ever.

Sincerely yours,

*Leanne Mitchell 3/21/21*

Leanne Mitchell, President and Founder

# Taos Feral Feline Friends

## *The Mission - Problems and Solutions*



*The Shelter*

### *The Mission*

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

Stop unnecessary euthanasia of stray and feral cats

Reduce the population of stray and feral cats

### *Feral Cat Problems and Solutions*

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

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

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

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

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

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

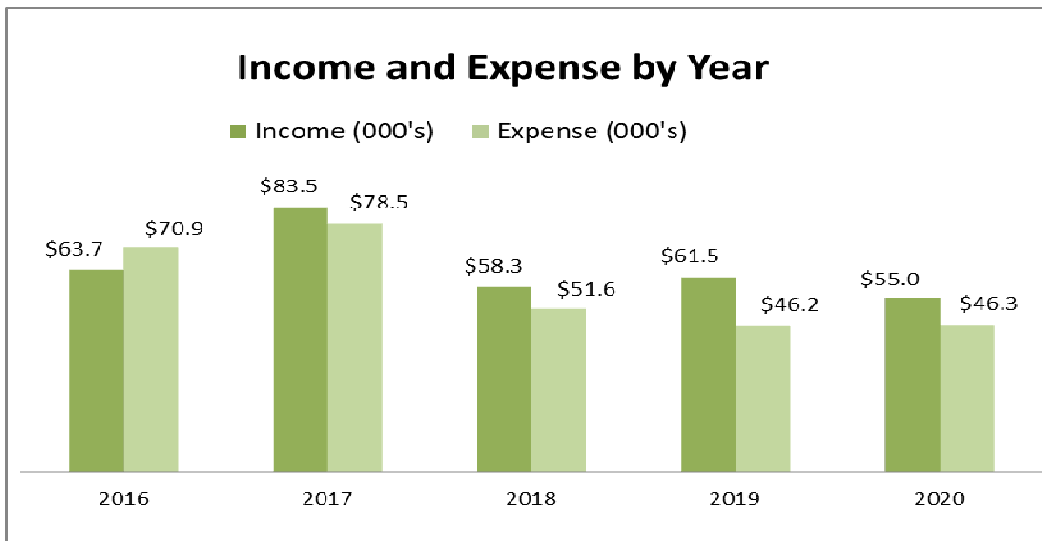
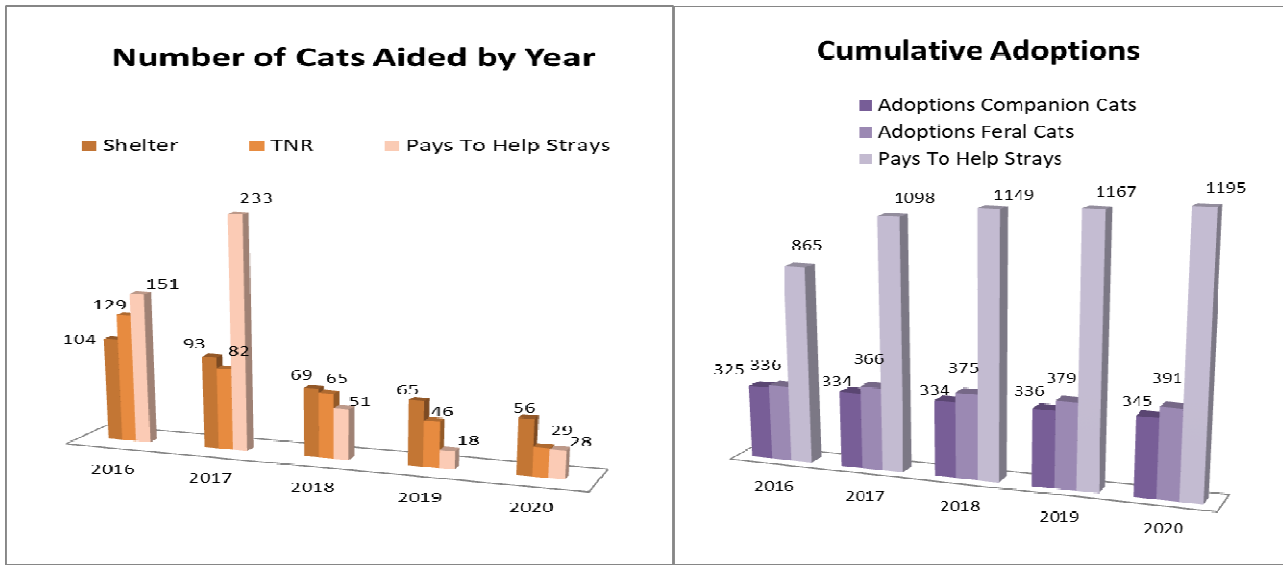
**Problem:** Feral cats are over-populated and are a nuisance.

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

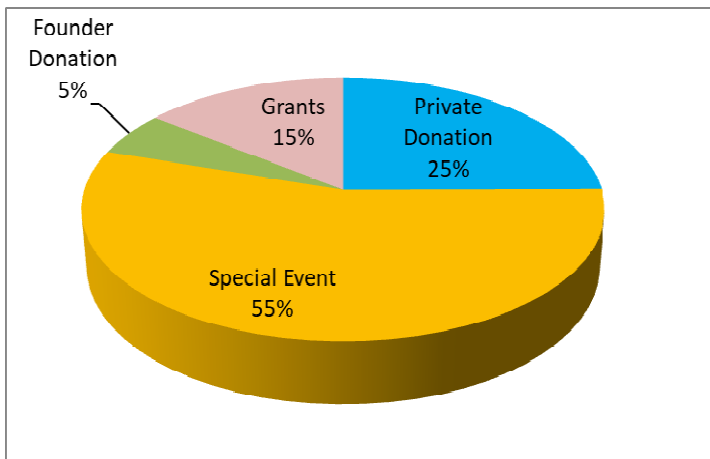
**Comment:** Studies have shown that TNR is more effective than euthanasia in controlling outdoor cat populations.

# Taos Feral Feline Friends

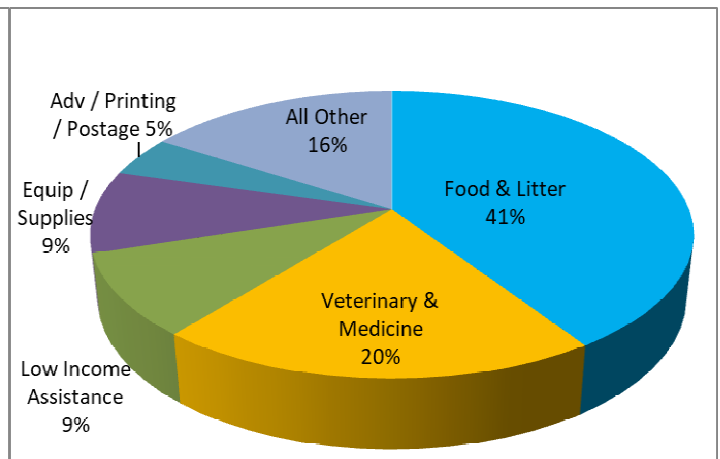
## *By the Numbers*



**2020 Income by Source**



**2020 Expense by Category**



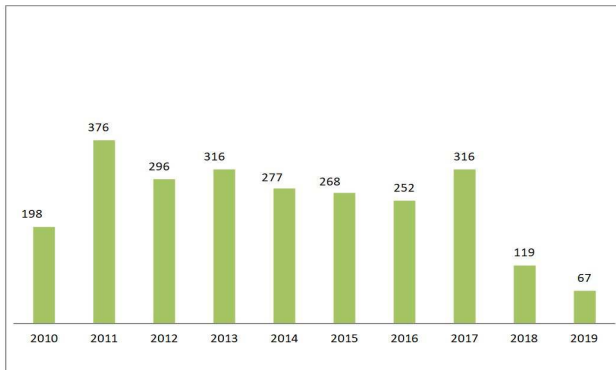
# Taos Feral Feline Friends

## *Spay/Neuter Taos – Examining the Impact*

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

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

**Chart A Taos Feral Feline Friends Cat Spay/Neuter Surgeries Calendar Years 2010 to 2019**



**Chart B Stray Hearts Cat Euthanasia and Intakes 2010 to 2019**

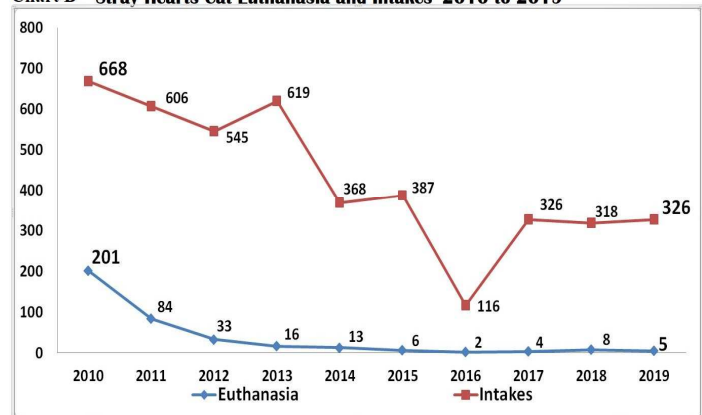


Chart A shows how many spay/neuter cases TFFF completed from 2010 to 2019. During the first year of Spay/Neuter Taos, our cases nearly doubled from 198 in 2010 to 376 in 2011. In total, during the seven years from 2011 to 2017, TFFF completed 2,101 spay/neuter surgeries, averaging 300 cases per year, exactly in-line with the Spay/Neuter Taos objective. Since then, TFFF funded 186 more surgeries.

Chart B displays the annual feline intakes and euthanasia cases at Stray Hearts for 2010 through 2019, kindly provided by Stray Hearts. Intakes exclude kittens born in the shelter. Cat intakes accepted from outside of Taos County are excluded from 2010 to 2015.

Let's look at cat intakes first: the pattern is a bit bumpy but clearly heading down. Based on 2010 vs. 2019 intakes are down 51%. It is unknown why intakes were so low in 2016 at Stray Hearts, but 2016 to 2019, the four most recent years are the smallest years on record. So the goal to reduce intakes, set back in 2011, has been convincingly achieved. Lower intakes imply there are significantly fewer homeless cats in Taos... that's the power of spay/neuter reaching free-roaming cats!

When a shelter is euthanizing for space, a reduction of intakes causes a one-to-one drop in euthanasia cases. The Stray Hearts data bear this out: from 2010 to 2012 intakes declined by 123 while euthanasia declined by 168 cases. Overall, from 2010 to 2019, euthanasia declined from 201 cases to just five, a 98% drop. Because some euthanasia is justified for medical reasons, the impact of Spay/Neuter Taos is that Stray Hearts was transformed into a no-kill shelter around 2015 and remains so today.

# Taos Feral Feline Friends

## *Shelter Program*

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

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

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

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

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

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

TFFF arranged adoptions for 21 cats in 2020, and accepted 4 new cat intakes into the shelter. Three resident was euthanized and five residents died while in care. There were 27 cats at the shelter at 12/31/20, down from 51 at 12/31/19. TFFF's goal for 2021 is to accept 5 - 10 new residents and to arrange an equal number of shelter adoptions.



# **Taos Feral Feline Friends**

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

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

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

TNR is available free of charge to the public in Taos and western Colfax Counties. TFFF also provides free cat food to low-income colony care-givers and provides a limited amount of veterinary expense reimbursement (see Low Income Caregiver Assistance Programs section).

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

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

During 2020, 29 TNR cases were completed. With the large feral cat colonies in Taos County mostly finished by TFFF in prior years, demand for TNR has decreased for several years now. Also, other charities, including Stray Hearts in 2020, started offering free TNR in Taos. Rather than duplicate other charity's efforts, TFFF is restricting TNR eligibility to previous clients or those who are ineligible for free spay/neuter from other charities. TFFF expects to handle 20 - 40 TNR cases during 2021.

# **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.

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. TFFF must be provided with contact information of the ultimate adopter(s). Pays To Help Strays benefits can be used while the cat is in foster care or 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). Charges for medicine, treatment of illness or injuries and veterinary examination fees remain the client’s responsibility.

28 Pays To Help Strays adoptions were arranged in 2020. For 2021, due to the reopening of the program to all Taos area residents, TFFF is expecting Pays To Help Strays activity to increase to 30 – 50 cases.

# **Taos Feral Feline Friends**

## *Low Income Caregiver Assistance Programs*

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

TFFF helps low-income caregivers by providing free cat food and reimbursement for veterinary expenses relating to their free-roaming cats. To qualify, a resident must be actively providing care to homeless cats in a managed feral cat colony and must reside in a household with total family income below \$40,000 per year. Distributions are made on an 'as needed' basis, as requested by the caregiver. In emergency circumstances, other cat caregivers, including pet owners, can be admitted into the program on a discretionary basis if they are experiencing financial hardship caring for their cats.

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

During 2020, free food costing \$2,074 was distributed through the Low Income Food Assistance (LIFA) program and \$2,234 of veterinary expenses was paid via the Low Income Veterinary Expense (LIVE) reimbursement program with approximately 6 – 10 participants in each program. For 2021, about \$4,900 in total LIFA and LIVE benefits are expected to be paid to a similar number of qualified participants.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2020*

### Introduction

Taos Feral Feline Friends (TFFF) is a 501-c(3) non-profit association, founded in June 2004, providing animal welfare to stray and feral cats throughout Northern New Mexico. The association's headquarters and shelter facility are located in unincorporated Taos County, New Mexico, approximately 8 miles southwest of the town of Taos. The following discussion is a material part of the TFFF financial report. This financial report has not been audited, but is believed by the undersigned to be an accurate representation of the financial condition of the association as of Dec. 31, 2020. Further information concerning the organization's financial condition may be obtained from IRS Form 990. Current and prior years Form 990's can be accessed for no cost at [guidestar.org](http://guidestar.org) or you may contact us in writing if you would like to receive the most recent filing. There is no charge to receive our tax filing.

### 2020 Income Statement

TFFF prepares its accounting statements on a cash basis with semi-annual reporting periods ending June 30 and December 31. TFFF had revenues of \$54,986 for CY2020, consisting of approximately 25% private donations (including adoption fees); 55% special events (a walkathon); 15% corporate and charitable foundation grants; and 5% founder donations. Revenues decreased by 11% in comparison to the \$61,541 recorded in 2019, due mainly to the impact of the COVID-19 pandemic on charitable giving in 2020, partially offset by a higher founder donation. Overall, 2020 revenues were 99% of the amount budgeted per the 2019 Annual Report. Private donations decreased by 27% from \$18,757 in 2019 to \$13,964 in 2020, and special event revenue declined by 6% from \$32,284 to \$30,292. Grants decreased by 11% from \$9,000 in 2019 to \$8,000 in 2020, due to one small grant that was not received in 2020. Founder donations, the smallest revenue component, increased to \$3,000 in 2020 from \$1,500 in 2019. The special event revenue includes non-cash amounts of \$970, primarily from the donation of feline FELV/FIV test kits by IDEXX Laboratories, Inc.

TFFF had expenses of \$46,330 for CY2020, consisting of 41% for shelter food and litter (vs. 52% during 2019), 20% for veterinary costs, veterinary supplies and medicine, (vs. 21% during 2019), 9% for veterinary expense and food assistance to low income families (vs. 11% during 2019), 9% for TNR equipment, shelter equipment and supplies (vs. 10% during 2019), 7% for utilities, advertising, printing, postage, special event expenses, promotional and miscellaneous costs (vs. 6% during 2019). A \$6,256 (14% of the 2020 expense total) non-recurring expense for two shelter roof replacements completed in April 2020 was incurred. In total, expenses were nearly unchanged from the prior year: \$46,330 in 2020 vs. \$46,206 in 2019. Without the non-recurring charge, expenses for 2020 would have been 13% lower than 2019. Program activity, measured as the number of cats assisted during the calendar year (excluding LIFE and LIVA recipients), decreased 12% from 129 in 2019 to 113 in 2020, due mainly to lower shelter case counts. Overall, 2020 expenses were 96% of the amount budgeted per the 2019 Annual Report.

TFFF paid no employee costs during CY2020. Utility costs totaled \$836 for waste disposal, cell phone and web-hosting fees for the TFFF website. All other utility, all insurance and all transportation costs were paid for TFFF as in-kind donations by William and Leanne Mitchell. Additionally, TFFF leases its shelter facility on a rent-free basis from William and Leanne Mitchell. The payment of certain TFFF expenses by William and Leanne Mitchell and rent-free lease are charitable arrangements that can be terminated at any time.

Based on the above revenue and expenses, TFFF reported an operating gain of \$8,656 during 2020 vs. a gain of \$15,335 for 2019.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2020 (continued)*

### 2020 Statement of Assets and Liabilities

TFFF maintains a checking account with the Taos, NM branch of Hillcrest Bank (a division of NBH Bank), PO Box 26528, Kansas City, MO 64196. As of 12/31/2020, the account balance was \$49,648. 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 12/31/2020, the PayPal account balance was \$11,445. TFFF had undeposited cash and checks of \$420 as of 12/31/2020. TFFF also has a brokerage account at Fidelity Investments to facilitate charitable donations of securities and its balance was \$0 as of 12/31/2020.

To obtain liquidity, TFFF has borrowed \$5,585 from founders Leanne and William Mitchell as of 12/31/2020. A \$40,000 credit line has been committed for TFFF through 12/31/2022 by the founders. The loan bears no interest or fees, can be repaid at any time, and appears on the association's statement of assets and liabilities contained herein. TFFF had no other debt or lease obligations as of 12/31/2020.

Subsequent to 12/31/2020, TFFF repaid the \$5,585 yearend loan balance with funds from its checking account. TFFF plans to continue utilizing the loan facility during CY2021 to provide liquidity.

TFFF's cumulative surplus (excess of revenue over expense from inception) was \$54,293 as of 12/31/2020. The surplus is approximately 5.9% of inception-to-date revenue as of 12/31/2020.

### 2020 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. The roof replacement cost was a Shelter program expense. 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 2019: 29 for the TNR program, 56 for the Shelter program, and 28 for the Pays To Help Strays program.

### Program Budgets for 2021

TFFF has prepared budgets, i.e., revenue and expense estimates, relating to each of its programs for the 2021 calendar year, based upon its 2021 program caseload targets. The Shelter Program budget assumes 8 new shelter intakes, 8 shelter adoptions, 3 shelter deaths or euthanasia cases during 2021 and a 1/1/2021 starting population of 27 residents. The TNR Program budget assumes 35 new cases in 2021. 35 Pays To Help Strays Program cases are assumed for 2021. LIVE and LIFA costs are assumed to recur at the average of 2019 and 2020 calendar year activity, adjusted for price inflation.

Calendar year revenue is estimated by source for the organization. For 2021, \$7,000 in grant revenue is projected, 12% lower than CY2020. With the discontinuation of Spay/Neuter Taos in 2018, no grant funding was received from PetSmart during 2020 and, correspondingly, none is assumed for 2021.

# **Taos Feral Feline Friends**

## *Financial Overview as of 12/31/2020 (continued)*

Private donation revenue for 2021 is estimated to be 121% above the 2020 values in anticipation of an additional mail solicitation as substitution for the walkathon which will not be held in 2021. Budgeted revenue in total for CY2021 is \$44,300, approximately 81% of the actual CY2020 revenue. The budgeted revenue for CY2020 consists of approximately 68% private donation revenue, 9% special event revenue (based on the expected collection of donations pledged in 2020 but unpaid as of 12/31/20), 16% grant revenue, and 7% founder donations. No other sources of revenue are expected.

Expense estimates are based primarily on actual 2019 and 2020 costs by category, adjusted for projected changes in program caseloads and inflation. Annual price inflation rates assumed are 5% for food and litter and 3% for all other expenses. Since TFFF purchases most of its food and litter from just one or two suppliers, actual price inflation for this expense category during 2021 may be considerably different from the assumption employed herein. Food, litter, veterinary, medicine and veterinary supply costs are based on 2020 costs adjusted for inflation and the expected differences in 2021 vs. 2020 case counts by program. The remaining expense estimates, other than incidental costs, utilize an average of 2019 and 2020 expenses adjusted for inflation. \$1200 in ceiling repair costs, associated with the 2020 roof replacement project, has been assumed for 2021. Certain incidental items are judgmental estimates. All utility and miscellaneous expenses not directly associated with the Shelter Program are allocated to individual programs according to the projected program caseloads.

Since TFFF intends to remain a 100% volunteer organization, no personnel costs are projected for CY2020. Rent, insurance, electricity, heating, water supply, internet access and transportation costs, expected to be donated to TFFF throughout 2021 by William and Leanne Mitchell, appear as zeroes in the budget.

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

The 2021 budget targets a gain of about \$7,900 from operations. Due to the uncertainty regarding the actual amount of donations that will be obtained during 2021, particularly in light of the suspension of the 2021 special event, and the continuing impact of the COVID-19 pandemic on donor behavior, TFFF may be unable to achieve this targeted gain. However, barring unforeseen events, should a shortfall in donations occur, TFFF does not expect that it will impair its ability to achieve program goals during 2021. Although the values displayed in the projected budgets are believed to be reasonable estimates of TFFF's 2021 financial activity, all amounts should be considered hypothetical values, possibly differing materially from the actual results.

### Signature

I hereby represent that the above discussion of the financial condition of Taos Feral Feline Friends as of December 31, 2020 and accompanying schedules are accurate to the best of my knowledge and that the projections discussed herein are based upon assumptions believed to be reasonable as of this date of signature:

 \_\_\_\_\_, signed on 3-15-2021

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

# Taos Feral Feline Friends

## 2020 Income Statement

	<u>1/1/20 - 6/30/20</u>	<u>7/1/20 - 12/30/20</u>	<u>1/1/20 - 12/31/20</u>	<u>1/1/19 - 12/31/19</u>
<u>Revenue</u>				
Private Donations (incl. Adoption Fees)	\$5,464	\$8,230	\$13,694	\$18,757
Special Events	\$5,620	\$24,672	\$30,292	\$32,284
Founder Donations	\$0	\$3,000	\$3,000	\$1,500
Grants	\$3,000	\$5,000	\$8,000	\$9,000
Investment Income	\$0	\$0	\$0	\$0
Total Revenue	\$14,084	\$40,902	\$54,986	\$61,541
<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	\$11,051	\$7,784	\$18,835	\$23,811
Veterinary Costs	\$4,502	\$2,695	\$7,197	\$6,585
Medicine and Veterinary Supplies	\$720	\$1,461	\$2,181	\$3,027
Low Income Food Assistance	\$1,087	\$987	\$2,074	\$2,206
Low Income Veterinary Expense Assistance	\$1,986	\$248	\$2,234	\$3,002
Subtotal Animal Costs	\$19,346	\$13,175	\$32,521	\$38,631
Shelter Supplies	\$1,188	\$1,037	\$2,225	\$2,344
Shelter Equipment	\$1,118	\$758	\$1,876	\$2,299
TNR Equipment	\$0	\$160	\$160	\$160
Subtotal Equipment & Supplies	\$2,306	\$1,955	\$4,261	\$4,803
Shelter Maintenance/Repair	\$6,256	\$0	\$6,256	\$0
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$415	\$361	\$776	\$549
Telephone & Website Hosting	\$30	\$30	\$60	\$68
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$445	\$391	\$836	\$617
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$851	\$1,244	\$2,095	\$1,568
Travel, Dining & Entertainment	\$38	\$0	\$38	\$57
Special Event Expenses	\$0	\$0	\$0	\$224
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contributions	\$278	\$0	\$278	\$306
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$0	\$45	\$45	\$0
Subtotal Misc. Expenses	\$1,167	\$1,289	\$2,456	\$2,155
Total Expenses	\$29,520	\$16,810	\$46,330	\$46,206
<u>Surplus (Deficit) from Operations</u>	(\$15,436)	\$24,092	\$8,656	\$15,335

# Taos Feral Feline Friends

## *Statement of Assets and Liabilities*

<u>Assets</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
Checking Account (Hillcrest Bank, Kansas City, MO)	\$49,648	\$43,659	\$37,469
PayPal Account (on-line donations)	\$11,445	\$5,137	\$1,737
Brokerage Account (Fidelity Investments, LLC)	\$0	\$0	\$0
Cash and Undeposited Checks	\$420	\$2,593	\$1,243
Total Assets	\$61,513	\$51,389	\$40,449
<u>Liabilities</u>			
Founder Loans (0% interest)	\$5,585	\$5,748	\$10,147
Accumulated Surplus / (Deficit)	\$54,293	\$45,637	\$30,302
Total Liabilities	\$61,513	\$51,389	\$40,449



# Taos Feral Feline Friends

## 2020 Expenses by Program

	<u>1/1/20 - 12/31/20</u>	<u>1/1/20 - 12/31/20</u>	<u>1/1/20 - 12/31/20</u>	<u>1/1/20 - 12/31/20</u>
	<u>TNR</u>	<u>Shelter</u>	<u>Pays To Help</u>	<u>Total</u>
			<u>Strays</u>	
<b><u>Expenses</u></b>				
Salaries: Program Director	\$0	\$0	\$0	\$0
Salaries: All Other	\$0	\$0	\$0	\$0
Employee Payroll Taxes and Benefit Costs	\$0	\$0	\$0	\$0
Contractor and Professional Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$0	\$18,835	\$0	\$18,835
Veterinary Costs	\$2,179	\$3,044	\$1,974	\$7,197
Medicine and Veterinary Supplies	\$90	\$1,187	\$904	\$2,181
Low Income Food Assistance	\$2,074	\$0	\$0	\$2,074
Low Income Veterinary Expense Assistance	\$2,234	\$0	\$0	\$2,234
Subtotal Animal Costs	\$6,577	\$23,066	\$2,878	\$32,521
Supplies	\$0	\$2,225	\$0	\$2,225
Equipment	\$160	\$1,876	\$0	\$2,036
Subtotal Equipment & Supplies	\$160	\$4,101	\$0	\$4,261
Shelter Maintenance/Repair	\$0	\$6,256	\$0	\$6,256
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$776	\$0	\$776
Telephone & Website Hosting	\$15	\$30	\$15	\$60
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$15	\$806	\$15	\$836
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$538	\$1,038	\$519	\$2,095
Travel, Dining & Entertainment	\$10	\$18	\$9	\$38
Special Event Expenses	\$0	\$0	\$0	\$0
Promotional Expenses	\$0	\$0	\$0	\$0
Charitable Contribution	\$71	\$138	\$69	\$278
Seminars, Workshops	\$0	\$0	\$0	\$0
Taxes, Licenses, Fees	\$12	\$22	\$11	\$45
Subtotal Misc. Expenses	\$630	\$1,216	\$609	\$2,456
Total Expenses	\$7,383	\$35,445	\$3,502	\$46,330

# Taos Feral Feline Friends *2021 Program Budgets*

	<u>1/1/21 - 12/31/21</u>	<u>1/1/21 - 12/31/21</u>	<u>1/1/21 - 12/31/21</u>	<u>1/1/21 - 12/31/21</u>
	<u>TNR</u>	<u>Shelter</u>	<u>PTHS</u>	<u>Total</u>
	<b>35</b>	<b>8/25.5</b>	<b>35</b>	
<b><u>Revenue</u></b>				
Private Donations (incl. Adoption Fees)				\$30,300
Special Events				\$4,000
Founder Donations				\$3,000
Grants				\$7,000
Investment Income				\$0
Total Revenue				\$44,300
<b><u>Expenses</u></b>				
Salaries	\$0	\$0	\$0	\$0
Employee Payroll Taxes and Benefit Costs	\$0	\$0	\$0	\$0
Contractor and Professional Costs	\$0	\$0	\$0	\$0
Subtotal Personnel Costs	\$0	\$0	\$0	\$0
Food & Litter	\$0	\$12,767	\$0	\$12,767
Veterinary Costs	\$2,709	\$2,415	\$2,542	\$7,665
Medicine and Veterinary Supplies	\$112	\$941	\$1,164	\$2,217
Low Income Food Assistance	\$2,279	\$0	\$0	\$2,279
Low Income Veterinary Expense Assistance	\$2,655	\$0	\$0	\$2,655
Subtotal Animal Costs	\$7,755	\$16,123	\$3,706	\$27,584
Supplies	\$0	\$2,370	\$0	\$2,370
Equipment	\$160	\$2,135	\$0	\$2,295
Subtotal Equipment & Supplies	\$160	\$4,505	\$0	\$4,665
Shelter Maintenance/Repair	\$0	\$1,200	\$0	\$1,200
Rent: 814 sq.ft 2bd./1ba guesthouse	\$0	\$0	\$0	\$0
Waste Disposal	\$0	\$799	\$0	\$799
Telephone & Website Hosting	\$20	\$20	\$20	\$60
Heating & Electricity & Internet Access	\$0	\$0	\$0	\$0
Property and Liability Insurance	\$0	\$0	\$0	\$0
Subtotal Insurance/Utilities	\$20	\$819	\$20	\$859
Automobile Expenses	\$0	\$0	\$0	\$0
Advertising, Printing, Postage	\$653	\$653	\$653	\$1,960
Travel, Dining & Entertainment	\$20	\$20	\$20	\$60
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	\$17	\$17	\$17	\$50
Subtotal Misc. Expenses	\$690	\$690	\$690	\$2,070
Total Expenses	\$8,625	\$23,337	\$4,416	\$36,378

# **Taos Feral Feline Friends**

## *Appendix 1 - Frequently Asked Questions*

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

We are a not-for-profit, tax-exempt, animal welfare association dedicated to helping stray and feral cats. Formed in June 2004, we are the only shelter in northern New Mexico that rescues and finds homes for feral cats. We also help the community to humanely manage feral cat population through Trap, Neuter, and Return. Our non-profit status is certified by both the Internal Revenue Service and the Attorney General of New Mexico. We've helped over 4,700 cats as of 12/31/2020.

### *What are feral cats?*

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

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

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

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

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

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

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

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

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

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

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

# Taos Feral Feline Friends

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

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

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

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

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

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

Your donation mainly pays for medicine, veterinary care, cat food and litter. It might be used for adoption advertising or to buy equipment (for example, humane traps). However, TFFF has no personnel costs: all of our workers and association officers are unpaid volunteers so your entire donation directly benefits our cats. Our expenditures are documented in detail in our annual reports. GuideStar, the nation's leading charity monitor, awarded TFFF with its Gold Seal of Transparency... only 1 in 200 charities have earned this prestigious designation!

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

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

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

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

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

Please call or E-mail Leanne Mitchell at (575) 758-3519, [catmomoftaos@hotmail.com](mailto:catmomoftaos@hotmail.com) or visit our website at <http://taosferalfelinefriends.tripod.com>. The TFFF website welcomes on-line donations made via all major credit cards or PayPal.

# **Taos Feral Feline Friends**

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

### ASSOCIATION OFFICERS (year first elected)

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

### QUICK FACTS

#### MISSION

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

#### HISTORY

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

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

#### FACILITY & AREA OF OPERATION

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

#### STANDARDS OF PRACTICE

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

### CONTACT INFORMATION

Phone and Fax: (575) 758-3519  
Mailing Address: Taos Feral Feline Friends  
PO Box 1926  
Ranchos De Taos, NM 87557-1926  
Email: [catmomoftaos@hotmail.com](mailto:catmomoftaos@hotmail.com)  
Federal EIN: 77-0635095  
Website: <http://taosferalfelinefriends.tripod.com>