

UPPER PENINSULA ANIMAL WELFARE SHELTER

BOARD OF DIRECTORS MEETING

Monday, September 27, 2021 / 6 p.m. / Shelter / Upper Peninsula Animal Welfare Shelter

Mission:

Our mission is to improve the quality of life and welfare for domestic animals and to provide a safe haven while finding lifelong homes for the animals in our care. We embrace the No Kill* philosophy, seeking to end the euthanasia of healthy and treatable animals.

Vision:

A community where there are no homeless, neglected or abused animals, and where everyone understands and practices the level of commitment and responsibility that pet guardianship entails.

Agenda

1. Call to Order/Attendance
2. Approval of Agenda
3. Mission Moment
4. Public Comment
5. Approval of Minutes
 - a. August 23, 2021 Regular Meeting
6. Unfinished Business
 - a. Signage
7. New Business
 - a. Report and Recommendation from the Personnel Committee re: QSEHRA
8. Communications
9. President's Report
10. Treasurer's Report
 - a. July Financial Reports
 - b. August Financial Reports
11. Shelter Operations Report(s)
 - a. Report from the Executive Director
 - b. Stats
12. Committee Reports
 - a. Board Development Committee Report (Colleen) – written
 - b. Finance Committee Report (Chris) – Written
 - c. Fundraising Committee Report (Leslie) – no report
 - d. Paws Park Committee (Amber) – did not meet

- e. Strategic Planning Committee Report (Brian) – did not meet
- f. Personnel Committee Report (Reva) – written
- g. Policy / Bylaw Committee Report (Alex) – did not meet
- h. Donor Development (Ad Hoc) (Leslie) – no report

13. Public Comment

14. Board Comment

15. Adjournment

Next Board Meeting Date: October 25th, 6 p.m., at the Shelter

**UPPER PENINSULA ANIMAL WELFARE SHELTER
BOARD OF DIRECTORS MEETING**

Monday, August 23, 2021 / 6 p.m. / Shelter

PRESENT: Lynn Andronis, Chris Danik, Brian Hummel, Leslie Hurst, Reva Laituri, Amber Talo, Colleen Whitehead

ABSENT: Alex Petrin (excused)

GUESTS: Bill Brutto (UPAWS Executive Director), Laura Provost (Makela, Toutant, Hill, Nardi & Katona, P.C.)

- 1) Call to Order/Attendance: Meeting was called to order at 6:04 pm.
- 2) Approval of Agenda: *Motion was made by Leslie, seconded by Brian, to approve the Agenda as presented. Motion passed with unanimous consent.*
- 3) Presentation of 2020 Audit: Laura Provost distributed hard copies of the audit. She is a Manager and the primary person working on the audit this year for UPAWS. She reviewed the "Independent Auditor's Report" with members which details the responsibilities of each. She indicated that most of increase in current assets is due to cash on hand in our checking account. On Page 12, under the "recently Adopted Accounting Standard Update" section, she explained that she is required to stipulate to us but that it has no impact on us. Under "Note C" – their recommendation is to move cash so that we have less than \$250,000 at any one bank. Under "Internal Control" first comment, she explained that this is a repeat comment from previous years and is very common in an audit. We have a bid for 2021 budget from Makela et al but we should get quotes from two additional accounting firms for 2021 audit (per our Finance Policies). Finance will review the audit and come up with suggestion. Additionally, Bill and Corey have also discussed suggestions for accounting practices which Bill will bring forward to the Board. *Motion was made by Brian, seconded by Lynn, to accept 2020 Audit as presented. Motion passed with unanimous consent.*
- 4) Mission Moment: Leslie stated that she had attended the Sally's Ride Donor Appreciation Open House and was moved by the short speech that Sally's dad gave and that Sally's Fund filled a niche in our community.
- 5) Public Comment: None.
- 6) Approval of Minutes:
 - a) July 26, 2021 Regular Meeting – *Motion was made by Leslie, seconded by Lynn to approve the minutes as amended/corrected, listed below:*
 - i) "Guests" – add "Linda Roncaglione and Crystal Swanson (members of Board Development Committee)".
 - ii) 5a. "Approval of Minutes" – replace "May" with "June".
 - iii) 7b. "Report and Recommendation from the Finance Committee..." - replace "Amber and Lynn" in first sentence with "The Board".
 - iv) 9b. "President's Report" – insert "on" before the word "Guidestar".
 - v) 11a. "Community Relations/Volunteer Coordinator Report" – replace entire paragraph with "Colleen raised a request to do more educational posts on social media explaining how

UPAWS handles operational decisions, such as strays and the adoption process, to clarify misinformation.”

vi) 14. “Board Comment” – replace first sentence with “Colleen asked how access to different folders on the Google Drive is managed.”

vii) 15. “Board Member Elections” – add term expiration dates to the 3 members elected (term expiration for Lynn Andronis is 2023; term expirations for both Chris and Colleen are 2024.

Motion passed with unanimous consent.

b) July 26, 2021 Organizational Meeting: *Motion was made by Leslie, seconded by Chris, to approve the minutes as presented. Motion passed with unanimous consent.*

7) Unfinished Business: None

8) New Business:

a) Report and Recommendation from the Personnel Committee re: Amendment to Personnel Policies to Add QSEHRA - *Leslie made a motion, seconded by Lynn, to approve the recommendation as presented to amend the Personnel Policies to add the QSEHRA plan language, as an employee benefit, effective as approved by the Board of Directors on May 24, 2021. Motion passed with unanimous consent.*

b) Ad Hoc Committees - We reviewed the status of our current ad hoc committees (Donor Development, IT and Vet Center). After discussion, a consensus was reached regarding the three ad hoc committees.

IT Committee - *Motion was made by Leslie, seconded by Colleen, to disband the IT Committee and that current members would function as resources. Motion passed with unanimous consent.*

Vet Center Committee – *Chris made a motion, seconded by Leslie, to dissolve the Vet Center Committee and transition to an administrative committee under our E.D. Motion passed with unanimous consent.*

Donor Development Committee – It was decided to retain this ad hoc committee with Bill as a member.

9) Communications: None

10) President’s Report: Written report attached.

11) Treasurer’s Report:

a) July 2021 Financial Reports were not submitted and will be reviewed next month. Colleen reminded the board that the 2022 budgetary needs for the vet center needs to be included in our complete 2022 Budget.

12) Shelter Operations Report(s):

a) Report from the Executive Director – Written report submitted and reviewed for discussion at meeting. (Bill will send an electronic copy to Lynn to include in our Board Minutes drive.) Bill shared that Atrous’ “story and history” is a reminder of why he wants to be here. The cat room is basically empty after Bissell Adoption event. He is also interested in seeing how the new COVID variant will affect surrenders and any separation anxiety issues the animals may have. Ann has spent time talking to the woman who eventually adopted Alto, the cat. The adopter commented on the great customer service she received. Discussion followed surrounding the Ishpeming pound. It was decided to approach all municipalities with a new/consistent contract after a complete review of all of the contracts. Bill also stated that we need to work on

educating our community about stray admissions thru social media. He believes that we should hash things out this Fall and focus on this and make it one of our strategic goals. The goal is to be fully staffed by Labor Day. Discussion on personnel issues regarding staff training with Dr Jandron on “fear free” handling of animals. Food Pantry – see report; Bill will contact the specific Donor and report back next month. Colleen asked what level of info should be included in the public packet. Colleen asked for a report on Memorial Garden status at next month’s meeting as well as Paws Park.

NOTE: Amber exited the meeting at this point, approximately 7:50 p.m.

Community Relations Report – Question was raised if there is/may be overlap by staff and volunteers on media coverage between fundraisers/shelter/promos. Bill stated that he prefers to serve as point of contact for media coverage.

b) Stats – Attached.

13) Committee Reports:

- a) Board Development Committee Report – Did not meet.
- b) Finance Committee Report – Written report submitted. The committee is looking at setting a formal policy for the maximum cash on hand. They will also review the \$250,000 account limit for FDIC insurance.
- c) Fundraising Committee Report – Written report submitted.
- d) Paws Park Committee – Did not meet.
- e) Strategic Planning Committee Report – Did not meet
- f) Personnel Committee Report – Written report submitted.
- g) Policy/Bylaw Committee Report – Did not meet.
- h) Donor Development (Ad Hoc) – Written report submitted.
- i) Vet Center Committee (Ad Hoc) – Written report submitted.
- j) IT Committee (Ad Hoc) – Did not meet.

14) Public Comment: None

15) Board Comment: Colleen requested that we complete a master sign in sheet for each Board meeting. It had been done in the past but not recently. Question was raised regarding our policy on Masks and COVID. Bill will report back after giving some consideration, thought and discussion with staff about it. Additionally, the Board thanked Brett for his service on the board and wished him well with his future endeavors.

16) Adjournment: Motion was made by Brian, seconded by Chris, to adjourn the meeting. Motion passed with unanimous consent and meeting was adjourned at 8:50 pm.

Respectfully Submitted,

Counter-Signed

Lynn Andronis, Secretary

Reva Laituri, President

Next Board Meeting Date: September 27th, 6 p.m., at the Shelter

**REPORT AND RECOMMENDATION FROM THE
PERSONNEL COMMITTEE**

September 27, 2021

REPORT:

Executive Director, Bill Brutto, has reported that while employees appreciate the intent of the added benefit, they have indicated they would prefer to not participate in the QSEHRA health benefit plan. His recommendation to the committee was that the plan be immediately cancelled and other options investigated.

Committee Member, Colleen Whitehead, supplied the committee with the following termination language:

Article X. General Provisions: 10.3 Amendment and Termination

This Plan has been established with the intent of being maintained for an indefinite period of time. Nonetheless, the Employer may amend or terminate all or any part of this Plan at any time for any reason by resolution of the Employer's Board of Directors or by any person or persons authorized by the Board of Directors to take such action, and any such amendment or termination will automatically apply to any Related Employers that are participating in this Plan.

RECOMMENDATION:

Discontinue the QSEHRA health benefit effective September 30, 2021 and to have an alternative option in place no later than January 1, 2022.

Respectfully submitted,



Reva Laituri, Chairperson

PRESIDENT'S REPORT
September 27, 2021

Have been having weekly meetings with the Executive Director.

Participated in a Michigan Pet Alliance webinar. Won a scent kit for the shelter! There were two brief educational presentations, but most of the hour was spent with the MPA trying to find out what priorities shelters and rescues had in terms of training topics, as well as how they preferred to receive training, i.e., in person, live webinars, recorded webinars, etc.

Worked with a donor on selecting legacy naming opportunity. She settled on the lobby. The naming opportunity will become effective upon the distribution of her estate when she passes. She also chose and is paying up front for her naming plaque, which Bill has already ordered.

Received a call from the Ishpeming Police Department. They had questions regarding how we might be able to work with them in handling animals they deemed to be dangerous where the City would not be charged.

One of the local veterinary clinics contacted me to officially notify us they were significantly increasing the discounted spay and neuter surgery and rabies vaccination fees currently in place and further, they were cancelling all scheduled surgeries on the books. After some preliminary emails with a clinic staff person who handles the billing, further discussions were turned over to the ED to handle. Coincidentally, in preliminary allocations for our 2022 budget, the Finance Committee was already looking at incorporating increases for all the clinics to an affordable and sustainable level. UPAWS has long recognized the sacrifices the clinics have been making by holding to steeply discounted rates that were established many years ago. The clinic in question has since agreed to continue to do surgeries on Saturdays and to honor the current rates through at least the end of 2021.

Attended and worked at the Brat Barn, Strut Your Mutt, and Sally's Ride.

Respectfully submitted,
Reva Laituri
President

UPAWS Treasurer's Report

September 2021 Board Meeting July 2021 & August 2021 Financials Presented for Approval

July 2021:

Assets:

- Overall balances are above the 2020 balance due to the recent bequests. The finance committee will be seeking investment opportunities. We have started moving money into the money market account to earn interest.

Revenue

- Pet adoptions were up this month.
- Special gifts are up. Includes Facebook fundraisers and "Prospect Street for UPAWS Fundraiser"

Expenses:

- Licenses, Dues, permits & Fees is over budget due to the Neon software cost being placed here in all of 2021 but not where it's budgeted. This will be corrected in the 2022 budget. There were also two overdue invoices paid this month.

August 2021

Assets:

- Overall balances are above the 2020 balance due to the recent bequests. The finance committee will be seeking investment opportunities.

Revenue

- Pet adoptions were up this month.
- Rummage sale did very well. Was not budgeted for, so it provided some additional income.
- Received a bequest for \$116,902.28
- Donated Services are now down due to in-house bookkeeping.

Expenses.

- Payroll up slightly over budget due to a shift in payroll dates. Employees are now paid one week sooner to the time they actually worked.
- Professional Fees down due to the end of the Lacosse & Associates contract for bookkeeping.
- Microchips are over budget due to placing a large order to save on overall cost.
- Licenses, Dues, permits & Fees is over budget due to the Neon software cost being placed here in all of 2021 but not where it's budgeted. This will be corrected in the 2022 budget.
- No further mortgage interest or fees due to the building being paid off.

Respectfully submitted.

Chris Danik
UPAWS Board Treasurer

Upper Peninsula Animal Welfare Shelter
Statement of Financial Position 2021
As of July 31, 2021

	<u>Jul 31, 21</u>	<u>Jul 31, 20</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1010 · mBank Checking	329,654.17	133,349.85	196,304.32
1011 · mBank General Savings	0.00	234,485.73	(234,485.73)
1012 · mBank Sally's Fund Savings	23,184.56	17,829.28	5,355.28
1013 · mBank Capital Campaign Checking	0.00	64,082.87	(64,082.87)
1016 · mBank Capital Campaign Savings	0.00	32,013.19	(32,013.19)
1017 · mBank PPP Loan	0.00	35,008.11	(35,008.11)
1018 · MBank Money Market Savings 5336	395,602.73	0.00	395,602.73
1070 · PayPal account	8,135.89	20,484.04	(12,348.15)
1071 · Square Account	535.50	709.91	(174.41)
1090 · Cash in Drawer	150.00	150.00	0.00
Total Checking/Savings	<u>757,262.85</u>	<u>538,112.98</u>	<u>219,149.87</u>
Accounts Receivable			
1200 · *Accounts Receivable	661.50	502.00	159.50
1524 · Capital Campaign Pledges	42,570.00	56,545.00	(13,975.00)
Total Accounts Receivable	<u>43,231.50</u>	<u>57,047.00</u>	<u>(13,815.50)</u>
Other Current Assets			
1080 · Petty Cash	400.00	400.00	0.00
12100 · Inventory Asset	(188.50)	54.62	(243.12)
1499 · Undeposited Funds	0.00	(75.00)	75.00
1540 · Allowance for Uncol Promises	(7,298.00)	(7,298.00)	0.00
1550 · Discount-CC Pledges Receivable	(3,500.00)	(3,500.00)	0.00
1607 · Employee loan	(1,013.41)	(1,013.41)	0.00
Total Other Current Assets	<u>(11,599.91)</u>	<u>(11,431.79)</u>	<u>(168.12)</u>
Total Current Assets	<u>788,894.44</u>	<u>583,728.19</u>	<u>205,166.25</u>
Fixed Assets			
1611 · Land - County Rd 553	20,586.75	20,586.75	0.00
1615 · Buildings	3,631,114.80	3,631,114.80	0.00
16400 · Vehicles	44,792.00	44,792.00	0.00
1645 · Office & Kennel Equipment	5,615.86	5,615.86	0.00
1650 · New Shelter-Furniture & Equip	96,424.01	95,830.01	594.00
1670 · Accumulated Depreciation	(121,006.30)	(121,006.30)	0.00
Total Fixed Assets	<u>3,677,527.12</u>	<u>3,676,933.12</u>	<u>594.00</u>
Other Assets			
1074 · WF Endowment Fund Investments	298,060.81	247,728.04	50,332.77
1700 · Beneficial Interest in MCCF	101,700.19	101,700.19	0.00
1702 · Beneficial Interest-Dixon F B	728,332.53	629,575.79	98,756.74

9999 · Point of Sale General Asset	(4.00)	0.00	(4.00)
Total Other Assets	1,128,089.53	979,004.02	149,085.51
TOTAL ASSETS	5,594,511.09	5,239,665.33	354,845.76
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 · *Accounts Payable	5,840.28	20,407.49	(14,567.21)
Total Accounts Payable	5,840.28	20,407.49	(14,567.21)
Other Current Liabilities			
2002 · AP-New Shelter Retainage	986.69	986.69	0.00
2025 · Accrued Benefits	4,068.39	4,068.39	0.00
2100 · Payroll Liabilities			
2101 · Federal Tax W/H Payable	563.60	563.60	0.00
2102 · Medicare and SS Payable	1,596.55	1,595.90	0.65
2103 · Michigan W/H Payable	1,122.10	959.63	162.47
2104 · Suta Tax Payable	84.78	78.71	6.07
2108 · AFLAC pre-tax	(59.43)	(59.43)	0.00
2111 · Simple Plan Payable	2.21	2,766.44	(2,764.23)
2100 · Payroll Liabilities - Other	7,665.32	7,631.43	33.89
Total 2100 · Payroll Liabilities	10,975.13	13,536.28	(2,561.15)
2330 · N/P Mbank PPP Proceeds	108,600.00	54,300.00	54,300.00
2550 · Sales Tax Payable	170.04	0.00	170.04
Total Other Current Liabilities	124,800.25	72,891.36	51,908.89
Total Current Liabilities	130,640.53	93,298.85	37,341.68
Long Term Liabilities			
2300 · Mortgage-New Shelter	0.00	1,065,874.33	(1,065,874.33)
Total Long Term Liabilities	0.00	1,065,874.33	(1,065,874.33)
Total Liabilities	130,640.53	1,159,173.18	(1,028,532.65)
Equity			
3001 · Beg Net Assets Temp Restricted	1,230,388.00	1,230,388.00	0.00
3002 · Beg net Assets Perm Restricted	294,517.00	294,517.00	0.00
3040 · Beg net Assets Unrestricted	95,970.45	95,970.45	0.00
3900 · Retained Earnings	2,679,828.37	2,527,463.34	152,365.03
Net Income	1,163,166.74	(67,846.64)	1,231,013.38
Total Equity	5,463,870.56	4,080,492.15	1,383,378.41
TOTAL LIABILITIES & EQUITY	5,594,511.09	5,239,665.33	354,845.76

Upper Peninsula Animal Welfare Shelter
YTD Budget to Actual 2021
July 2021

	<u>Jul 21</u>	<u>Budget</u>	<u>Jan - Jul 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000 · SHELTER REVENUE					
4005 · Pet Adoptions	6,982.99	5,833.33	35,196.00	40,833.35	70,000.00
4010 · Redeemed Animals	2,030.00	325.00	4,040.00	2,275.00	3,900.00
4015 · Vet/Optional Care	50.00	83.33	570.00	583.35	1,000.00
4017 · Dog Park	370.00	625.00	2,695.00	4,375.00	7,500.00
4018 · Rentals	0.00	150.00	0.00	1,050.00	1,800.00
4020 · Government Contracted Services	1,729.50	1,333.37	5,261.74	9,333.35	16,000.00
4025 · Restitutions/Investigations	0.00	0.00	0.00	0.00	0.00
4030 · Dog License Revenue	0.00	33.33	168.00	233.35	400.00
4031 · Microchipping	125.00	83.33	2,447.00	583.35	1,000.00
4032 · Nail Clipping	70.00	50.00	710.00	350.00	600.00
4033 · Community Spay/Neuter	0.00	416.68	4,435.45	2,916.70	5,000.00
4050 · Miscellaneous Services	0.00	50.00	572.59	350.00	600.00
4060 · Cremation Services Revenue	0.00	125.00	416.00	875.00	1,500.00
Total 4000 · SHELTER REVENUE	11,357.49	9,108.37	56,511.78	63,758.45	109,300.00
4156 · GRANT REVENUE					
4157 · General Grants	0.00	833.33	5,930.00	5,833.35	10,000.00
Total 4156 · GRANT REVENUE	0.00	833.33	5,930.00	5,833.35	10,000.00
4200 · FUNDRAISING REVENUE					
4127 · Wash & Wag	0.00	0.00	0.00	0.00	0.00
4128 · Misc/3rd Party Fundraisers	83.00	137.50	3,308.51	962.50	1,650.00
4140 · Canisters	1,135.95	666.66	5,086.54	4,666.62	8,000.00
4143 · Econo Receipts	0.00	433.33	2,172.81	3,033.35	5,200.00
4144 · Cause for Paws	0.00	0.00	0.00	0.00	24,600.00
4146 · Rummage Sale	0.00	0.00	0.00	0.00	0.00
4147 · Strut Your Mutt	23.00	0.00	23.00	0.00	12,000.00
4151 · Raise The Woof	0.00	0.00	0.00	0.00	0.00
4170 · TUFT Golf Outing	7,506.00	19,350.00	19,306.00	19,350.00	19,350.00
4183 · Rescue Raffle	250.00	3,100.00	450.00	6,200.00	6,200.00
4185 · Lights of Love	0.00	0.00	0.00	0.00	2,600.00
4197 · Calendar	17,715.50	1,107.50	19,886.50	7,752.50	13,290.00
4204 · MZD Santa Pics	0.00	0.00	0.00	0.00	2,300.00
4299 · Kennel Lock-up Fundraiser	0.00	0.00	25.00	0.00	0.00
4380 · Online Store Fundraiser	0.00		36.04		
Total 4200 · FUNDRAISING REVENUE	26,713.45	24,794.99	50,294.40	41,964.97	95,190.00
43400 · DIRECT PUBLIC SUPPORT					
4006 · Pet Care Sponsorship	250.00	608.33	3,260.00	4,258.35	7,300.00
4008 · Pet Promotion Sponsorship	0.00	20.83	610.00	145.85	250.00
4109 · Pink Lady	670.00	166.68	1,120.00	1,166.70	2,000.00
4110 · Donations	11,721.91	20,833.33	94,797.97	145,833.31	250,000.00

4120 · Special Gifts	2,152.16	958.33	9,867.04	6,708.35	11,500.00
4123 · Memorial Bricks/Tiles	0.00	625.00	1,260.00	4,375.00	7,500.00
4125 · Donated Svs/Material In Kind	3,122.00	3,083.33	21,190.88	21,583.35	37,000.00
4130 · Memorials/Honorariums	0.00		0.00		
4132 · Deb's Dog Revenue	0.00		0.00		
4135 · Bequests	0.00	0.00	882,022.48	0.00	0.00
4152 · Direct Solicitations	0.00		0.00		
4188 · Naming Opportunities	0.00	4,166.66	0.00	29,166.62	50,000.00
Total 43400 · DIRECT PUBLIC SUPPORT	17,916.07	30,462.49	1,014,128.37	213,237.53	365,550.00
4500 · OTHER Revenue					
4001 · Volunteer Program	0.00	0.00	0.00	0.00	350.00
4112 · Kids Club	0.00	0.00	0.00	0.00	0.00
4201 · Home2Home	0.00	12.50	0.00	87.50	150.00
4205 · Resale Items Revenue	2,749.51	1,833.33	9,085.28	12,833.35	22,000.00
4215 · Interest Revenue	176.21	1.68	434.33	11.68	20.00
4220 · Miscellaneous Revenue	153.28	66.66	950.26	466.70	800.00
4221 · Endowment Fund Earnings	0.00	83.33	3,781.94	583.31	1,000.00
4223 · MCCF B.Reider Fund Distribution	0.00	1,000.00	16,437.62	7,000.00	12,000.00
4227 · Distribtution from Dixon Estate	1,217.34	2,500.00	6,054.22	17,500.00	30,000.00
Total 4500 · OTHER Revenue	4,296.34	5,497.50	36,743.65	38,482.54	66,320.00
46000 · Merchandise Sales	82.83		82.83		
Total Income	60,366.18	70,696.68	1,163,691.03	363,276.84	646,360.00
Gross Profit	60,366.18	70,696.68	1,163,691.03	363,276.84	646,360.00
Expense					
5000 · Employee Expense					
5200 · Payroll Expenses	0.00		0.00		
5201 · Wages & Salaries	20,108.84	30,398.29	134,570.31	208,111.51	360,103.03
5225 · Simple Plan Employer	126.02	226.80	771.28	1,587.60	2,721.60
5230 · Michigan Unemployment Payable	(285.47)	27.40	(202.43)	189.79	326.79
5235 · Employer Social Security	1,246.75	1,887.39	8,343.35	13,075.43	22,512.38
5240 · Employer Medicare	291.57	441.40	1,951.26	3,057.94	5,264.99
5245 · Worker's Compensation	271.00	536.00	1,897.00	3,752.00	6,432.00
5246 · Employee Relations	0.00	0.00	(624.65)	0.00	3,000.00
5247 · QSEHRA	0.00	2,250.00	0.00	2,250.00	13,500.00
Total 5000 · Employee Expense	21,758.71	35,767.28	146,706.12	232,024.27	413,860.79
5500 · OPERATING EXPENSE					
5009 · Phone/Network Access	50.00	273.50	1,795.56	1,914.50	3,282.00
5011 · Merchant Service Fees	406.03	500.00	2,777.74	3,500.00	6,000.00
5012 · Bank Service Charges	0.00	12.50	60.14	87.50	150.00
5013 · Paypal Fees	553.09	8.33	698.80	58.31	100.00
5014 · Square Fees	69.57	125.00	437.18	875.00	1,500.00
5050 · Utilities	2,143.27	2,333.33	16,525.49	16,333.31	28,000.00
5100 · Cleaning Supplies	213.00	458.33	2,183.76	3,208.31	5,500.00
5102 · Animal Supplies/Equipment	338.35	308.33	3,420.78	2,158.31	3,700.00
5105 · Repairs/Maintenance	558.95	583.33	6,090.09	4,083.31	7,000.00
5106 · Garbage/Snow Removal	0.00	833.33	927.50	5,833.31	10,000.00
5115 · Office Supplies/Postage	264.26	402.50	3,524.57	2,817.50	4,830.00

5117 · Community Spay/Neuter	0.00	916.66	4,736.50	6,416.95	11,000.00
5120 · Building/Auto Insurance	995.00	916.66	11,067.52	6,416.95	11,000.00
5125 · Food	844.00	1,291.66	5,925.35	9,041.66	15,500.00
5127 · Microchips	0.00	833.33	397.50	5,833.35	10,000.00
5130 · Medical Supplies-Vaccines	1,099.50	1,266.66	3,798.79	8,866.66	15,200.00
5135 · Vet Care	810.50	4,666.66	10,989.12	32,666.64	56,000.00
5137 · Vaccines	0.00		0.00		
5140 · Spay & Neuter Expense	573.00	2,083.33	7,524.95	14,583.31	25,000.00
5145 · Vehicle	0.00	125.00	575.15	875.00	1,500.00
5146 · Dog License Expense	0.00	37.50	254.00	262.50	450.00
5150 · Mileage	0.00	20.83	32.08	145.81	250.00
5160 · Depreciation	0.00	0.00	0.00	0.00	0.00
5165 · Cash over/short	0.00	0.00	(27.29)	0.00	0.00
5180 · Donated Services/Materials	0.00	0.00	0.00	0.00	0.00
5183 · Deb's Dog Expense	0.00		122.93		
5350 · Subcontracted Services	0.00	0.00	0.00	0.00	0.00
5530 · Cremation Services Expense	0.00	166.66	789.00	1,166.72	2,000.00
6138 · Pink Lady Expense	763.33	166.66	1,637.01	1,166.72	2,000.00
6524 · Dog Park	0.00	208.33	0.00	1,458.31	2,500.00
6528 · Rentals	0.00	0.00	0.00	0.00	0.00
6539 · Computer Software	171.10	369.00	2,429.78	2,583.00	4,428.00
6565 · IT Consulting	0.00	55.00	95.00	385.00	660.00
Total 5500 · OPERATING EXPENSE	9,852.95	18,962.42	88,789.00	132,737.94	227,550.00
5550 · GRANT EXPENSE					
5551 · General Grants	25.13	625.00	300.18	4,375.00	7,500.00
Total 5550 · GRANT EXPENSE	25.13	625.00	300.18	4,375.00	7,500.00
5600 · FUNDRAISING EXPENSE					
5299 · Kennel Lock-up EXPENSE	0.00	0.00	0.00	0.00	0.00
5603 · MZD Santa Pics Expense	0.00	0.00	0.00	0.00	25.00
6307 · Calendar Expense	0.00	0.00	0.00	0.00	2,050.00
6308 · Wash & Wag Expense	0.00	0.00	0.00	0.00	0.00
6311 · Cause for Paws Expense	0.00	0.00	0.00	0.00	6,990.00
6312 · Rummage Sale Expense	0.00	0.00	0.00	0.00	0.00
6315 · Misc/3rd Party Fund Expense	0.00	16.66	222.50	116.62	200.00
6317 · Raise The Woof Expense	0.00	0.00	0.00	0.00	0.00
6322 · Rescue Raffle Expense	0.00	1,089.50	166.10	2,179.00	2,179.00
6324 · Miscellaneous Expenses	0.00	0.00	43.00	0.00	0.00
6330 · TUFT Golf Outing Expense	6,869.47	8,084.00	7,020.54	8,084.00	8,084.00
6355 · Lights of Love Expense	0.00	0.00	0.00	0.00	125.00
6550 · Strut Your Mutt Expense	50.00	0.00	300.00	0.00	2,625.00
6551 · Canisters Expense	0.00	0.00	0.00	0.00	0.00
7580 · Online Store Expense	0.00	0.00	0.00	0.00	0.00
Total 5600 · FUNDRAISING EXPENSE	6,919.47	9,190.16	7,752.14	10,379.62	22,278.00
59900 · POS Inventory Adjustments	0.00		0.00		
6000 · OTHER EXPENSE					
5142 · Volunteer Program	119.43	100.00	602.86	700.00	1,200.00
6313 · Direct Solicitations	4,055.51	900.00	7,637.29	6,300.00	10,800.00

6503 · Community Outreach	0.00	87.91	462.60	615.37	1,055.00
6504 · Memorial Bricks/Tiles	0.00	291.66	55.00	2,041.66	3,500.00
6505 · Professional Fees	2,606.00	1,250.00	14,571.00	8,750.00	15,000.00
6510 · Publications	0.00	1,250.00	5,696.37	8,750.00	15,000.00
6511 · Pet Promotion Expense	0.00	312.50	867.75	2,187.50	3,750.00
6515 · Promotions & Advertising	72.00	70.83	231.54	495.81	850.00
6523 · Kids Club	0.00	10.00	49.95	70.00	120.00
6525 · Resale Items Expense					
5129 · Employee Uniforms	0.00	29.16	89.91	204.12	350.00
6525 · Resale Items Expense - Other	803.91	1,083.33	5,721.34	7,583.31	13,000.00
Total 6525 · Resale Items Expense	803.91	1,112.49	5,811.25	7,787.43	13,350.00
6530 · Conferences	0.00	83.33	45.00	583.31	1,000.00
6532 · Donor Development	0.00	146.25	0.00	1,023.75	1,755.00
6535 · Licenses, Dues, Permits & Fees	798.00	125.00	3,320.00	875.00	1,500.00
6540 · Miscellaneous Expense	95.00	250.00	119.96	1,750.00	3,000.00
6561 · Investment Expense	744.95	0.00	10,831.97	0.00	0.00
6590 · Mortgage Fees/Interest	2,281.59	2,559.54	17,710.28	18,229.65	31,180.83
6688 · Naming Opportunity Expense	0.00	41.66	0.00	291.62	500.00
Total 6000 · OTHER EXPENSE	11,576.39	8,591.17	68,012.82	60,451.10	103,560.83
Total Expense	50,132.65	73,136.03	311,560.26	439,967.93	774,749.62
Net Ordinary Income	10,233.53	(2,439.35)	852,130.77	(76,691.09)	(128,389.62)
Other Income/Expense					
Other Income					
4216 · Other Investment Revenue	52.30		184,119.43		
4222 · Investment Interest Revenue	76.36		359.62		
4226 · Change in Value-Dixon Trust	0.00		51,230.59		
4300 · Unrealized Gain/Loss	1,592.46		73,286.33		
4400 · RESTRICTED REVENUE					
7300 · New Shelter					
4219 · New Shelter Revenue	0.00		(400.00)		
Total 7300 · New Shelter	0.00		(400.00)		
7400 · SALLY'S FUND					
4218 · Sally's Fund Revenue	300.00	0.00	2,602.00	0.00	5,000.00
6518 · Sally's Fund Expense	(50.00)	(291.66)	(162.00)	(2,041.62)	(3,500.00)
Total 7400 · SALLY'S FUND	250.00	(291.66)	2,440.00	(2,041.62)	1,500.00
7800 · COMMUNITY SPAY/NEUTER					
4210 · Community Spay/Neuter Revenue	0.00		0.00		
Total 7800 · COMMUNITY SPAY/NEUTER	0.00		0.00		
Total 4400 · RESTRICTED REVENUE	250.00	(291.66)	2,040.00	(2,041.62)	1,500.00
Total Other Income	1,971.12	(291.66)	311,035.97	(2,041.62)	1,500.00
Net Other Income	1,971.12	(291.66)	311,035.97	(2,041.62)	1,500.00
Net Income	12,204.65	(2,731.01)	1,163,166.74	(78,732.71)	(126,889.62)

Upper Peninsula Animal Welfare Shelter
A/P Aging Summary 2021
As of July 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
906 Technologies	50.00	0.00	0.00	0.00	0.00	50.00
Ann Brownell	271.19	0.00	0.00	0.00	0.00	271.19
Aramark	69.41	122.80	0.00	0.00	0.00	192.21
Bill Brutto	384.00	0.00	0.00	0.00	0.00	384.00
ChoiceScreening	86.00	0.00	0.00	0.00	0.00	86.00
Chris Danik	25.00	0.00	0.00	0.00	0.00	25.00
Covetrus North America	13.02	0.00	0.00	0.00	0.00	13.02
LACOSSE & ACCOCIATES CPA PC	720.00	0.00	0.00	0.00	0.00	720.00
Leah Schultz	0.00	0.00	0.00	0.00	(50.00)	(50.00)
Marquette Veterinary Clinic	1,382.83	0.00	0.00	0.00	0.00	1,382.83
Neon One, LLC	798.00	0.00	0.00	0.00	0.00	798.00
Pride Printing	245.10	0.00	0.00	0.00	0.00	245.10
Swick Plumbing & Heating	95.40	0.00	0.00	0.00	0.00	95.40
United States Liability Insurance Company	995.00	0.00	0.00	0.00	0.00	995.00
Visa-4470	456.03	0.00	0.00	0.00	0.00	456.03
Zoetis	176.50	0.00	0.00	0.00	0.00	176.50
TOTAL	<u>5,767.48</u>	<u>122.80</u>	<u>0.00</u>	<u>0.00</u>	<u>(50.00)</u>	<u>5,840.28</u>

Upper Peninsula Animal Welfare Shelter
A/R Aging Summary 2021
As of July 31, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Amber Talo	0.00	0.00	0.00	0.00	2,250.00	2,250.00
Bob & Crystal Swanson	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Carolyn & Bob Myers	0.00	0.00	0.00	0.00	7,270.00	7,270.00
Chocolay	442.50	0.00	0.00	0.00	0.00	442.50
Colleen C. Whitehead	0.00	0.00	0.00	0.00	2,250.00	2,250.00
Ely Township	117.00	0.00	0.00	0.00	0.00	117.00
Gary & Linda Dionne	0.00	0.00	0.00	0.00	0.00	0.00
Hall Construcion	0.00	0.00	0.00	0.00	0.00	0.00
Kathi Fosburg1	0.00	0.00	0.00	0.00	300.00	300.00
Kori & Byron Tossava	0.00	0.00	0.00	0.00	4,600.00	4,600.00
Lynn Andronis	0.00	0.00	0.00	0.00	1,450.00	1,450.00
Makela, Toutant, Hill, Nardi & Katona	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)
Marquette City	0.00	0.00	0.00	0.00	365.50	365.50
mBank (Customer)	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Michelle Dillinger	0.00	0.00	0.00	0.00	2,800.00	2,800.00
MTHNK, P.C.	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Nancy Wiseman-Seminoff	0.00	0.00	0.00	0.00	0.00	0.00
Negaunee City Police	0.00	0.00	0.00	0.00	136.50	136.50
Paul, Kathy & Austin Nardi	0.00	0.00	0.00	0.00	0.00	0.00
Reva V Laituri	0.00	0.00	0.00	0.00	900.00	900.00
Richard Storti	0.00	0.00	(200.00)	0.00	200.00	0.00
Rita Svetly	0.00	0.00	(200.00)	0.00	200.00	0.00
Swick, Tom & Lynn	0.00	0.00	0.00	0.00	0.00	0.00
Theresa Sell	0.00	0.00	0.00	0.00	11,350.00	11,350.00
Tom & Kathy Leone	0.00	0.00	0.00	0.00	3,500.00	3,500.00
TruNorth Federal Credit Union	0.00	0.00	0.00	0.00	500.00	500.00
TOTAL	559.50	(1,000.00)	(400.00)	0.00	44,072.00	43,231.50

Upper Peninsula Animal Welfare Shelter											Key
Days Cash On Hand as of July 2021											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 ytd	
Cash Less Restricted Funds	\$ 147,882.00	\$ 146,529.00	\$ 191,970.00	\$ 152,858.00	\$ 201,661.55	\$ 215,192.09	\$ 311,797.49	\$ 415,591.49	\$ 645,045.70	\$ 735,037.29	Current Assets less capital campaign assets
Total annual expense	\$ 451,620.63	\$ 431,923.23	\$ 520,354.25	\$ 576,669.00	\$ 602,450.00	\$ 536,174.67	\$ 521,136.55	\$ 741,157.74	\$ 753,663.47	\$ 774,749.62	total expense budget for year
Daily expense	\$ 1,237.32	\$ 1,183.35	\$ 1,425.63	\$ 1,579.92	\$ 1,650.55	\$ 1,468.97	\$ 1,427.77	\$ 2,030.57	\$ 2,064.83	\$ 2,122.60	total annual expense divided by 365
Days cash on hand for shelter expenses (cash & equiv. less restricted for Sally's Fund and Capital Campaign / daily expense)	120	124	135	97	122	146	218	205	317	346	cash less restricted funds divided by daily expense
May 31 FYE Internal Statements 2012-2016											
Budgeted annual expense for 2017											
Budgeted annual expense for 2018											
Budgeted annual expense for 2019											
**NFKT- Cash less restricted = General Savings + General Checking + A/R + Petty Cash+Paypal+square+cash in drawer+undeposited funds											

Upper Peninsula Animal Welfare Shelter
Statement of Financial Position 2021
As of August 31, 2021

	<u>Aug 31, 21</u>	<u>Aug 31, 20</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1010 · mBank Checking	314,392.03	167,143.09	147,248.94
1011 · mBank General Savings	0.00	234,480.73	(234,480.73)
1012 · mBank Sally's Fund Savings	23,184.56	14,521.25	8,663.31
1013 · mBank Capital Campaign Checking	0.00	64,707.87	(64,707.87)
1016 · mBank Capital Campaign Savings	0.00	32,014.55	(32,014.55)
1017 · mBank PPP Loan	0.00	7,672.10	(7,672.10)
1018 · MBank Money Market Savings 5336	513,125.99	0.00	513,125.99
1070 · PayPal account	67.63	46.19	21.44
1071 · Square Account	24.17	0.00	24.17
1090 · Cash in Drawer	150.00	150.00	0.00
Total Checking/Savings	<u>850,944.38</u>	<u>520,735.78</u>	<u>330,208.60</u>
Accounts Receivable			
1200 · *Accounts Receivable	544.50	502.00	42.50
1524 · Capital Campaign Pledges	41,370.00	55,345.00	(13,975.00)
Total Accounts Receivable	<u>41,914.50</u>	<u>55,847.00</u>	<u>(13,932.50)</u>
Other Current Assets			
1080 · Petty Cash	400.00	400.00	0.00
12100 · Inventory Asset	(188.50)	(49.36)	(139.14)
1499 · Undeposited Funds	575.00	(75.00)	650.00
1540 · Allowance for Uncol Promises	(7,298.00)	(7,298.00)	0.00
1550 · Discount-CC Pledges Receivable	(3,500.00)	(3,500.00)	0.00
1607 · Employee loan	(1,013.41)	(1,013.41)	0.00
Total Other Current Assets	<u>(11,024.91)</u>	<u>(11,535.77)</u>	<u>510.86</u>
Total Current Assets	<u>881,833.97</u>	<u>565,047.01</u>	<u>316,786.96</u>
Fixed Assets			
1611 · Land - County Rd 553	20,586.75	20,586.75	0.00
1615 · Buildings	3,631,114.80	3,631,114.80	0.00
16400 · Vehicles	44,792.00	44,792.00	0.00
1645 · Office & Kennel Equipment	5,615.86	5,615.86	0.00
1650 · New Shelter-Furniture & Equip	96,424.01	95,830.01	594.00
1670 · Accumulated Depreciation	(121,006.30)	(121,006.30)	0.00
Total Fixed Assets	<u>3,677,527.12</u>	<u>3,676,933.12</u>	<u>594.00</u>
Other Assets			
1074 · WF Endowment Fund Investments	302,350.60	254,529.37	47,821.23
1700 · Beneficial Interest in MCCF	101,700.19	101,700.19	0.00
1702 · Beneficial Interest-Dixon F B	728,332.53	629,575.79	98,756.74

9999 · Point of Sale General Asset	(4.00)	(14.00)	10.00
Total Other Assets	1,132,379.32	985,791.35	146,587.97
TOTAL ASSETS	5,691,740.41	5,227,771.48	463,968.93
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2001 · *Accounts Payable	1,061.87	11,962.93	(10,901.06)
Total Accounts Payable	1,061.87	11,962.93	(10,901.06)
Other Current Liabilities			
2002 · AP-New Shelter Retainage	986.69	986.69	0.00
2025 · Accrued Benefits	4,068.39	4,068.39	0.00
2100 · Payroll Liabilities			
2101 · Federal Tax W/H Payable	569.60	563.60	6.00
2102 · Medicare and SS Payable	1,642.97	1,595.93	47.04
2103 · Michigan W/H Payable	2,515.54	1,520.81	994.73
2104 · Suta Tax Payable	97.39	78.71	18.68
2108 · AFLAC pre-tax	(59.43)	(59.43)	0.00
2111 · Simple Plan Payable	582.40	3,808.04	(3,225.64)
2100 · Payroll Liabilities - Other	7,919.44	7,631.43	288.01
Total 2100 · Payroll Liabilities	13,267.91	15,139.09	(1,871.18)
2330 · N/P Mbank PPP Proceeds	108,600.00	54,300.00	54,300.00
2550 · Sales Tax Payable	284.23	43.72	240.51
Total Other Current Liabilities	127,207.22	74,537.89	52,669.33
Total Current Liabilities	128,269.09	86,500.82	41,768.27
Long Term Liabilities			
2300 · Mortgage-New Shelter	0.00	1,063,249.33	(1,063,249.33)
Total Long Term Liabilities	0.00	1,063,249.33	(1,063,249.33)
Total Liabilities	128,269.09	1,149,750.15	(1,021,481.06)
Equity			
3001 · Beg Net Assets Temp Restricted	1,230,388.00	1,230,388.00	0.00
3002 · Beg net Assets Perm Restricted	294,517.00	294,517.00	0.00
3040 · Beg net Assets Unrestricted	95,970.45	95,970.45	0.00
3900 · Retained Earnings	2,679,828.37	2,527,463.34	152,365.03
Net Income	1,262,767.50	(70,317.46)	1,333,084.96
Total Equity	5,563,471.32	4,078,021.33	1,485,449.99
TOTAL LIABILITIES & EQUITY	5,691,740.41	5,227,771.48	463,968.93

Upper Peninsula Animal Welfare Shelter
YTD Budget to Actual 2021
August 2021

	<u>Aug 21</u>	<u>Budget</u>	<u>Jan - Aug 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4000 · SHELTER REVENUE					
4005 · Pet Adoptions	6,625.46	5,833.33	41,821.46	46,666.68	70,000.00
4010 · Redeemed Animals	550.00	325.00	4,590.00	2,600.00	3,900.00
4015 · Vet/Optional Care	130.00	83.33	700.00	666.68	1,000.00
4017 · Dog Park	450.00	625.00	3,145.00	5,000.00	7,500.00
4018 · Rentals	0.00	150.00	0.00	1,200.00	1,800.00
4020 · Government Contracted Services	0.00	1,333.33	5,261.74	10,666.68	16,000.00
4025 · Restitutions/Investigations	0.00	0.00	0.00	0.00	0.00
4030 · Dog License Revenue	54.00	33.33	222.00	266.68	400.00
4031 · Microchipping	150.00	83.33	2,597.00	666.68	1,000.00
4032 · Nail Clipping	110.00	50.00	820.00	400.00	600.00
4033 · Community Spay/Neuter	0.00	416.66	4,435.45	3,333.36	5,000.00
4050 · Miscellaneous Services	0.00	50.00	572.59	400.00	600.00
4060 · Cremation Services Revenue	129.00	125.00	545.00	1,000.00	1,500.00
Total 4000 · SHELTER REVENUE	8,198.46	9,108.31	64,710.24	72,866.76	109,300.00
4156 · GRANT REVENUE					
4157 · General Grants	0.00	833.33	5,930.00	6,666.68	10,000.00
4156 · GRANT REVENUE - Other	400.00		400.00		
Total 4156 · GRANT REVENUE	400.00	833.33	6,330.00	6,666.68	10,000.00
4200 · FUNDRAISING REVENUE					
4127 · Wash & Wag	0.00	0.00	0.00	0.00	0.00
4128 · Misc/3rd Party Fundraisers	577.50	137.50	3,886.01	1,100.00	1,650.00
4140 · Canisters	591.58	666.66	5,678.12	5,333.28	8,000.00
4143 · Econo Receipts	0.00	433.33	2,172.81	3,466.68	5,200.00
4144 · Cause for Paws	0.00	0.00	0.00	0.00	24,600.00
4146 · Rummage Sale	5,010.59	0.00	5,010.59	0.00	0.00
4147 · Strut Your Mutt	2,068.97	0.00	2,091.97	0.00	12,000.00
4151 · Raise The Woof	0.00	0.00	0.00	0.00	0.00
4170 · TUFT Golf Outing	250.00	0.00	19,556.00	19,350.00	19,350.00
4183 · Rescue Raffle	1,130.00	0.00	1,580.00	6,200.00	6,200.00
4185 · Lights of Love	0.00	0.00	0.00	0.00	2,600.00
4197 · Calendar	83.89	1,107.50	19,970.39	8,860.00	13,290.00
4204 · MZD Santa Pics	0.00	0.00	0.00	0.00	2,300.00
4299 · Kennel Lock-up Fundraiser	0.00	0.00	25.00	0.00	0.00
4380 · Online Store Fundraiser	0.00		36.04		
Total 4200 · FUNDRAISING REVENUE	9,712.53	2,344.99	60,006.93	44,309.96	95,190.00
43400 · DIRECT PUBLIC SUPPORT					
4006 · Pet Care Sponsorship	790.05	608.33	4,050.05	4,866.68	7,300.00
4008 · Pet Promotion Sponsorship	102.45	20.83	712.45	166.68	250.00
4109 · Pink Lady	95.00	166.66	1,215.00	1,333.36	2,000.00
4110 · Donations	13,316.24	20,833.33	108,114.21	166,666.64	250,000.00

4120 · Special Gifts	210.00	958.33	10,077.04	7,666.68	11,500.00
4123 · Memorial Bricks/Tiles	0.00	625.00	1,260.00	5,000.00	7,500.00
4125 · Donated Svs/Material In Kind	115.00	3,083.33	21,305.88	24,666.68	37,000.00
4130 · Memorials/Honorariums	0.00		0.00		
4132 · Deb's Dog Revenue	0.00		0.00		
4135 · Bequests	116,902.28	0.00	998,924.76	0.00	0.00
4152 · Direct Solicitations	0.00		0.00		
4188 · Naming Opportunities	0.00	4,166.68	0.00	33,333.30	50,000.00
Total 43400 · DIRECT PUBLIC SUPPORT	131,531.02	30,462.49	1,145,659.39	243,700.02	365,550.00
4500 · OTHER Revenue					
4001 · Volunteer Program	0.00	70.00	0.00	70.00	350.00
4112 · Kids Club	0.00	0.00	0.00	0.00	0.00
4201 · Home2Home	0.00	12.50	0.00	100.00	150.00
4205 · Resale Items Revenue	3,131.96	1,833.33	12,217.24	14,666.68	22,000.00
4215 · Interest Revenue	11.57	1.68	445.90	13.36	20.00
4220 · Miscellaneous Revenue	0.00	66.66	950.26	533.36	800.00
4221 · Endowment Fund Earnings	0.00	83.37	3,781.94	666.68	1,000.00
4223 · MCCF B.Reider Fund Distribution	0.00	1,000.00	16,437.62	8,000.00	12,000.00
4227 · Distribtution from Dixon Estate	0.00	2,500.00	6,054.22	20,000.00	30,000.00
Total 4500 · OTHER Revenue	3,143.53	5,567.54	39,887.18	44,050.08	66,320.00
46000 · Merchandise Sales	61.00		143.83		
Total Income	153,046.54	48,316.66	1,316,737.57	411,593.50	646,360.00
Gross Profit	153,046.54	48,316.66	1,316,737.57	411,593.50	646,360.00
Expense					
5000 · Employee Expense					
5200 · Payroll Expenses	0.00		0.00		
5201 · Wages & Salaries	39,472.61	30,398.29	174,042.92	238,509.80	360,103.03
5225 · Simple Plan Employer	206.04	226.80	977.32	1,814.40	2,721.60
5230 · Michigan Unemployment Payable	12.61	27.40	(189.82)	217.19	326.79
5235 · Employer Social Security	2,447.30	1,887.39	10,790.65	14,962.82	22,512.38
5240 · Employer Medicare	572.37	441.40	2,523.63	3,499.34	5,264.99
5245 · Worker's Compensation	271.00	536.00	2,168.00	4,288.00	6,432.00
5246 · Employee Relations	0.00	0.00	(624.65)	0.00	3,000.00
5247 · QSEHRA	508.24	2,250.00	508.24	4,500.00	13,500.00
Total 5000 · Employee Expense	43,490.17	35,767.28	190,196.29	267,791.55	413,860.79
5500 · OPERATING EXPENSE					
5009 · Phone/Network Access	279.83	273.50	2,075.39	2,188.00	3,282.00
5011 · Merchant Service Fees	0.00	500.00	2,777.74	4,000.00	6,000.00
5012 · Bank Service Charges	377.12	12.50	437.26	100.00	150.00
5013 · Paypal Fees	0.00	8.33	698.80	66.64	100.00
5014 · Square Fees	0.00	125.00	437.18	1,000.00	1,500.00
5050 · Utilities	1,894.15	2,333.33	18,419.64	18,666.64	28,000.00
5100 · Cleaning Supplies	70.66	458.33	2,254.42	3,666.64	5,500.00
5102 · Animal Supplies/Equipment	352.78	308.33	3,773.56	2,466.64	3,700.00
5105 · Repairs/Maintenance	161.52	583.33	6,251.61	4,666.64	7,000.00
5106 · Garbage/Snow Removal	0.00	833.33	927.50	6,666.64	10,000.00
5115 · Office Supplies/Postage	159.64	402.50	3,684.21	3,220.00	4,830.00
5117 · Community Spay/Neuter	125.00	916.50	4,861.50	7,333.45	11,000.00

5120 · Building/Auto Insurance	0.00	916.50	11,067.52	7,333.45	11,000.00
5125 · Food	98.94	1,291.66	6,024.29	10,333.32	15,500.00
5127 · Microchips	3,025.00	833.33	3,422.50	6,666.68	10,000.00
5130 · Medical Supplies-Vaccines	811.13	1,266.68	4,609.92	10,133.34	15,200.00
5135 · Vet Care	1,431.74	4,666.66	12,420.86	37,333.30	56,000.00
5137 · Vaccines	0.00		0.00		
5140 · Spay & Neuter Expense	1,731.25	2,083.33	9,256.20	16,666.64	25,000.00
5145 · Vehicle	189.36	125.00	764.51	1,000.00	1,500.00
5146 · Dog License Expense	18.00	37.50	272.00	300.00	450.00
5150 · Mileage	105.01	20.83	137.09	166.64	250.00
5160 · Depreciation	0.00	0.00	0.00	0.00	0.00
5165 · Cash over/short	0.00	0.00	(27.29)	0.00	0.00
5180 · Donated Services/Materials	0.00	0.00	0.00	0.00	0.00
5183 · Deb's Dog Expense	0.00		122.93		
5350 · Subcontracted Services	0.00	0.00	0.00	0.00	0.00
5530 · Cremation Services Expense	0.00	166.66	789.00	1,333.38	2,000.00
6138 · Pink Lady Expense	0.00	166.66	1,637.01	1,333.38	2,000.00
6524 · Dog Park	0.00	208.33	0.00	1,666.64	2,500.00
6528 · Rentals	0.00	0.00	0.00	0.00	0.00
6539 · Computer Software	81.00	369.00	2,510.78	2,952.00	4,428.00
6565 · IT Consulting	0.00	55.00	95.00	440.00	660.00
Total 5500 · OPERATING EXPENSE	10,912.13	18,962.12	99,701.13	151,700.06	227,550.00
5550 · GRANT EXPENSE					
5551 · General Grants	400.00	625.00	700.18	5,000.00	7,500.00
Total 5550 · GRANT EXPENSE	400.00	625.00	700.18	5,000.00	7,500.00
5600 · FUNDRAISING EXPENSE					
5299 · Kennel Lock-up EXPENSE	0.00	0.00	0.00	0.00	0.00
5603 · MZD Santa Pics Expense	0.00	0.00	0.00	0.00	25.00
6307 · Calendar Expense	0.00	0.00	0.00	0.00	2,050.00
6308 · Wash & Wag Expense	0.00	0.00	0.00	0.00	0.00
6311 · Cause for Paws Expense	0.00	0.00	0.00	0.00	6,990.00
6312 · Rummage Sale Expense	0.00	0.00	0.00	0.00	0.00
6315 · Misc/3rd Party Fund Expense	0.00	16.70	222.50	133.32	200.00
6317 · Raise The Woof Expense	0.00	0.00	0.00	0.00	0.00
6322 · Rescue Raffle Expense	0.00	0.00	166.10	2,179.00	2,179.00
6324 · Miscellaneous Expenses	48.57	0.00	91.57	0.00	0.00
6330 · TUFT Golf Outing Expense	277.50	0.00	7,298.04	8,084.00	8,084.00
6355 · Lights of Love Expense	0.00	0.00	0.00	0.00	125.00
6550 · Strut Your Mutt Expense	428.17	0.00	728.17	0.00	2,625.00
6551 · Canisters Expense	0.00	0.00	0.00	0.00	0.00
7580 · Online Store Expense	0.00	0.00	0.00	0.00	0.00
Total 5600 · FUNDRAISING EXPENSE	754.24	16.70	8,506.38	10,396.32	22,278.00
59900 · POS Inventory Adjustments	0.00		0.00		
6000 · OTHER EXPENSE					
5142 · Volunteer Program	291.89	100.00	894.75	800.00	1,200.00
6313 · Direct Solicitations	0.00	900.00	7,637.29	7,200.00	10,800.00
6503 · Community Outreach	0.00	87.91	462.60	703.28	1,055.00
6504 · Memorial Bricks/Tiles	0.00	291.66	55.00	2,333.32	3,500.00

6505 · Professional Fees	0.00	1,250.00	14,571.00	10,000.00	15,000.00
6510 · Publications	0.00	1,250.00	5,696.37	10,000.00	15,000.00
6511 · Pet Promotion Expense	400.55	312.50	1,268.30	2,500.00	3,750.00
6515 · Promotions & Advertising	122.33	70.83	353.87	566.64	850.00
6523 · Kids Club	0.00	10.00	49.95	80.00	120.00
6525 · Resale Items Expense					
5129 · Employee Uniforms	98.00	29.16	187.91	233.28	350.00
6525 · Resale Items Expense - Other	849.29	1,083.33	6,570.63	8,666.64	13,000.00
Total 6525 · Resale Items Expense	947.29	1,112.49	6,758.54	8,899.92	13,350.00
6530 · Conferences	0.00	83.33	45.00	666.64	1,000.00
6532 · Donor Development	0.00	146.25	0.00	1,170.00	1,755.00
6535 · Licenses, Dues, Permits & Fees	665.06	125.00	3,985.06	1,000.00	1,500.00
6540 · Miscellaneous Expense	81.91	250.00	201.87	2,000.00	3,000.00
6561 · Investment Expense	0.00	0.00	10,831.97	0.00	0.00
6590 · Mortgage Fees/Interest	0.00	2,637.81	17,710.28	20,867.46	31,180.83
6688 · Naming Opportunity Expense	0.00	41.66	0.00	333.28	500.00
Total 6000 · OTHER EXPENSE	2,509.03	8,669.44	70,521.85	69,120.54	103,560.83
Total Expense	58,065.57	64,040.54	369,625.83	504,008.47	774,749.62
Net Ordinary Income	94,980.97	(15,723.88)	947,111.74	(92,414.97)	(128,389.62)
Other Income/Expense					
Other Income					
4216 · Other Investment Revenue	0.00		184,119.43		
4222 · Investment Interest Revenue	0.00		359.62		
4226 · Change in Value-Dixon Trust	0.00		51,230.59		
4300 · Unrealized Gain/Loss	4,289.79		77,576.12		
4400 · RESTRICTED REVENUE					
7300 · New Shelter					
4219 · New Shelter Revenue	0.00		(400.00)		
Total 7300 · New Shelter	0.00		(400.00)		
7400 · SALLY'S FUND					
4218 · Sally's Fund Revenue	150.00	0.00	2,752.00	0.00	5,000.00
6518 · Sally's Fund Expense	0.00	(291.66)	(162.00)	(2,333.28)	(3,500.00)
Total 7400 · SALLY'S FUND	150.00	(291.66)	2,590.00	(2,333.28)	1,500.00
7800 · COMMUNITY SPAY/NEUTER					
4210 · Community Spay/Neuter Revenue	180.00		180.00		
Total 7800 · COMMUNITY SPAY/NEUTER	180.00		180.00		
Total 4400 · RESTRICTED REVENUE	330.00	(291.66)	2,370.00	(2,333.28)	1,500.00
Total Other Income	4,619.79	(291.66)	315,655.76	(2,333.28)	1,500.00
Net Other Income	4,619.79	(291.66)	315,655.76	(2,333.28)	1,500.00
Net Income	99,600.76	(16,015.54)	1,262,767.50	(94,748.25)	(126,889.62)

Upper Peninsula Animal Welfare Shelter

A/P Aging Summary 2021

As of August 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Gwinn-Sawyer Veterinary Clinic	1,052.62	0.00	0.00	0.00	0.00	1,052.62
Leah Schultz	50.00	0.00	0.00	0.00	(50.00)	0.00
Quick Trophy, LLC	0.00	9.25	0.00	0.00	0.00	9.25
TOTAL	<u><u>1,102.62</u></u>	<u><u>9.25</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(50.00)</u></u>	<u><u>1,061.87</u></u>

Upper Peninsula Animal Welfare Shelter

A/R Aging Summary 2021

As of August 31, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Amber Talo	0.00	0.00	0.00	0.00	2,200.00	2,200.00
Bob & Crystal Swanson	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Carolyn & Bob Myers	0.00	0.00	0.00	0.00	6,935.00	6,935.00
Chocolay	0.00	0.00	442.50	0.00	0.00	442.50
Colleen C. Whitehead	0.00	0.00	0.00	0.00	2,250.00	2,250.00
Gary & Linda Dionne	0.00	0.00	0.00	0.00	0.00	0.00
Hall Construcion	0.00	0.00	0.00	0.00	0.00	0.00
Kathi Fosburg1	0.00	0.00	0.00	0.00	260.00	260.00
Kori & Byron Tossava	0.00	0.00	0.00	0.00	4,500.00	4,500.00
Lynn Andronis	0.00	0.00	0.00	0.00	1,400.00	1,400.00
Makela, Toutant, Hill, Nardi & Katona	0.00	0.00	(1,000.00)	0.00	0.00	(1,000.00)
Marquette City	0.00	0.00	0.00	0.00	365.50	365.50
mBank (Customer)	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Michelle Dillinger	0.00	0.00	0.00	0.00	2,750.00	2,750.00
MTHNK, P.C.	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Nancy Wiseman-Seminoff	0.00	0.00	0.00	0.00	0.00	0.00
Negaunee City Police	0.00	0.00	0.00	0.00	136.50	136.50
Paul, Kathy & Austin Nardi	0.00	0.00	0.00	0.00	0.00	0.00
Reva V Laituri	0.00	0.00	0.00	0.00	825.00	825.00
Richard Storti	0.00	0.00	0.00	(200.00)	200.00	0.00
Rita Svetly	0.00	0.00	0.00	(200.00)	200.00	0.00
Swick, Tom & Lynn	0.00	0.00	0.00	0.00	0.00	0.00
Theresa Sell	0.00	0.00	0.00	0.00	11,350.00	11,350.00
Tom & Kathy Leone	0.00	0.00	0.00	0.00	3,000.00	3,000.00
TruNorth Federal Credit Union	0.00	0.00	0.00	0.00	500.00	500.00
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>(557.50)</u>	<u>(400.00)</u>	<u>42,872.00</u>	<u>41,914.50</u>

Upper Peninsula Animal Welfare Shelter											Key
Days Cash On Hand as of August 2021											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 ytd	
Cash Less Restricted Funds	\$ 147,882.00	\$ 146,529.00	\$ 191,970.00	\$ 152,858.00	\$ 201,661.55	\$ 215,192.09	\$ 311,797.49	\$ 415,591.49	\$ 645,045.70	\$ 828,734.82	Current Assets less capital campaign assets
Total annual expense	\$ 451,620.63	\$ 431,923.23	\$ 520,354.25	\$ 576,669.00	\$ 602,450.00	\$ 536,174.67	\$ 521,136.55	\$ 741,157.74	\$ 753,663.47	\$ 774,749.62	total expense budget for year
Daily expense	\$ 1,237.32	\$ 1,183.35	\$ 1,425.63	\$ 1,579.92	\$ 1,650.55	\$ 1,468.97	\$ 1,427.77	\$ 2,030.57	\$ 2,064.83	\$ 2,122.60	total annual expense divided by 365
Days cash on hand for shelter expenses (cash & equiv. less restricted for Sally's Fund and Capital Campaign / daily expense)	120	124	135	97	122	146	218	205	317	390	cash less restricted funds divided by daily expense
May 31 FYE Internal Statements 2012-2016											
Budgeted annual expense for 2017											
Budgeted annual expense for 2018											
Budgeted annual expense for 2019											
**NFKT- Cash less restricted = General Savings + General Checking + A/R + Petty Cash+Paypal+square+cash in drawer+undeposited funds											

Executive Director Report

I. Animal Care

- a) **Success Story** – Francis who is a female Great Pyrenees, who has been surrendered to UPAWS twice, was adopted on 9/13/21! Francis had been with us this time since 1/18/21. The staff worked extremely hard with Francis to help her be able live in a home and on her overall well-being.
- b) **Bayshore Veterinary Hospital** – there have been some logistical changes requested by Bayshore. The ED has communicated with Dr. Hunt three times on the week of 9/20. All logistical changes have been agreed upon for the remainder of 2021.
- c) **Police Raids/Neglect Cases** – There has been an uptick in police raids and neglect cases this past month. We have had 15 neglected animals in our care in the month of September.
- d) **Ishpeming Pound Update** – The ED is meeting with Ishpeming Township Trustee (David Bosio) in the next two weeks (still working on date) to work on forming a partnership to aid in the well-being of the animals in their township. The ED will present to the town board meeting on October 12th at 6pm.
- e) **Adoption Policy Changes** –

Current Policy	Effective October 1 st
Currently, we do not have a hold policy for adopting a specific animal	UPAWS will put into effect a Hold Policy for all animals in which a \$25 non-refundable fee will hold a specific animal for a potential adopter until the opening hour of the next day. This fee will not be able to be put towards the cost of an adoption.
Currently, we do not have any Foster to Adopt Fees.	UPAWS will put into effect that for all animals that are in the Foster to Adopt program, the adopter must put down half of the adoption cost upfront before an individual starts the foster program. The first half of the fees will go to the overall adoption cost.
Currently, we do not charge to borrow one of our animal crates.	UPAWS will put into effect that if an adopter would like to rent one of our animal crates, there will be a \$50 refundable fee once the crate is returned. All crates must be returned in one weeks' time, or the fees will not be refundable.
Currently, we do not let foster or adopters to schedule vet appointments while an animal is under the supervision/care of UPAWS	UPAWS will put into effect that an individual who is either in the Foster to Adopt or Adopting program will be able to schedule a vet appointment with their vet, if they can receive an appointment that is earlier than the appointment that UPAWS schedules. Meaning that if an individual wants to pay full price (UPAWS would still pay their portion) for their spayed/neutered and can get an appointment at their vet earlier than we can schedule an appointment, that animal can go home earlier to be with

	their new family. – This will not go into place until November 1st
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II. **Property**

- a) **Phone System** - There has continued to have issues with our phone system and have worked with Superior Eagle in fixing the issues. Superior Eagle's customer service has been very good and they continue to fix the issues as they come along.
- b) **Fob System** – Working with Chris Danik in solving several issues we are having with the FOB system.
- c) **Community Room Locks** – The request for the locks to be changed out has been completed.
- d) **Maintenance To Do List** – The Maintenance To Do List is mostly complete, our maintenance person has done a fantastic job in accomplishing the task and much more.
- e) **Electronic Work Orders** – The ED is creating an electronic work order form that would be sent via email to both the ED and maintenance person so the order can be recognized and completed. This should be ready to use by November 1st.
- f) **Capital Replacement Plan** - will work with several members of the board and employees to create a document that will help with the timeline of property/equipment that will need to be replaced over time. This can help create a guideline of how much money each year would need to be saved so these items can be replaced.

III. **Human Resources**

- a) **New Hires** –
Kara Sheldon – Full Time Animal Caregiver (started September 8th)
Colin Bertram – Occasional Part Time Caregiver (started September 27th)
- b) **Current Open Positions** - Part Time Animal Supervisor
- c) **New HR Management Software** – All employees are now clocking in and out via our new HR application, scheduling and management of hours is done through the application, communication from employees is also being done on the app.
- d) **Trainings** – For the month of September the staff was trained in the following –
August 30th – Remember the Importance of Your Role In The Adoption Process
September 6th – How To Have A Filter When Dealing With Customers
September 13th – The Art Of Shaping Outcomes
September 20th – How To Use Sling Scheduling

IV. **Business**

- a) **Budget Draft** – ED turned in an amended version of rough draft budget was turned into the Finance Committee on September 14th.
- b) **Internal Due Dates** –
- All payables need to be turned in by Tuesday of each week
- Weekly payables will be approved on Wednesday of each week by the ED and Board Treasurer
- Checks will be signed on Wednesday or Thursday of each week
- Checks will be mailed out by Thursday of each week

- c) **Lobby Naming Opportunity** - ED and Reva Laituri have secured naming rights for the lobby in the form of a bequest. Plaque has already been purchased.

V. Updates from Previous Meeting

- a) **The Food Pantry** – ED reached out via email and phone to the donor that has the naming rights of the vestibule with no communication in return. My suggestion is to keep the name of the donor in the vestibule and continue to have a small shelf with food items in the vestibule for people to take. UPAWS also will work on having the food/supplies pantry program without any association with the donor of the naming rights from the vestibule.
- b) **Dog Park** – Amber Talo and the ED have met and discussed the future operations of the dog park. The ED will take over the day-to-day operations while Amber continues to help with donors, logistics, and events. There will be an advertising plan put together to get more members for the park, but the plan will not be put into place until spring of 2022.
- c) **Memorial Garden** – Amber Talo and the ED have met and discussed the status of the memorial garden. As of 9/22/21 all of the outstanding work that needed to be done in the garden is now complete. Advertising will start via social media start on 10/1/21. The ED will take over the day-to-day operations and donor request for the garden, while Amber continues to help with finding new donors and events.

August 2021		<5 mos.		<5 mos.			
		DOGS	PUPS	CATS	KITS	OTHER	TOTAL
Beginning Count		20	19	41	44	30	154
INTAKE							YTD
Owner Surrender		16	0	21	6	20	63
Returned Adoption		2	0	2	0	0	4
Stray (from Police, Public and Shelter Pickup)		13	0	17	12	10	52
Born in Care		0	10	0	11	0	21
Transferred from Other Shelters		6	0	14	10	0	30
Special Hold/Service In		0	0	0	0	0	0
Seized/Custody (Cruelty & Neglect)		0	0	0	0	0	0
Total Intakes		37	10	54	39	30	170
OUTCOMES							
Adoptions (shelter, foster home or special event)		24	0	51	15	15	105
Total Adoptions YTD		118	6	288	49	161	622
Returned to Owner		10	0	7	0	4	21
Transferred to Rescue Groups/Shelters		0	0	0	0	0	0
Total Live Outcomes		34	0	58	15	19	126
EUTHANIZED/DEATHS/MISSING/STOLEN							
Dangerous		0	0	0	0	0	0
Dying		0	0	2	0	0	2
Animal's Name and Reason				Trophy & Doreen			
TOTAL ANIMALS EUTHANIZED		0	0	2	0	0	2
Died at shelter/foster home - Unknown		1	0	0	6	9	16
Missing/Stolen/Escaped		0	0	0	0	0	0
Animal's Name and Reason		Pugzie			See Note Below	See Note Below	
Total Euth/Died/Other Outcomes		1	0	2	6	9	18
Ending Count		22	29	35	62	32	180
manual count		22	29	35	62	32	180
SAVE RATE (Intake- Euthanasia Outcome)/Intake							98.8%
ASPCA Live Release Rate (Live Outcomes/ Intake)							74.1%
99.4%							84.0%

NOTE: Kittens and Hamsters were all immature

OTHER INFO		Dogs	Cats
Avg. Length of Stay		18	27.6
Monthly Return Rate (returns/adoptions)		8%	3%

adopted only

Aug 2021 - CLINIC SERVICES	DOGS	CATS	OTHER	TOTAL	YTD
Owner Requested Euthanasia	0	0	0	0	3
Bite Hold (for Owner)	0	0	0	0	0
Spay/Day	0	0	0	0	56
Community Spay/Neuter (Spay It Forward)	0	3	0	3	12
Microchipping	4	2	0	6	135
Domestic Violence	0	0	0	0	3
Pending Investigation	0	0	0	0	0
Boarding	0	0	0	0	0
Paws Park Permits	11	0	0	11	70
Service - Home 2 Home	5	0	1	6	21
Service - Nailtrims	0	0	11	11	67
Service - Dog Licenses	3	0	0	3	12
Service - Cremation Services	0	0	2	2	14
Total	23	5	14	42	387

Board Development Committee Meeting Minutes

Chaired by: Colleen Whitehead

Date: September 9, 2021 5:00 pm – meeting held via Zoom

Members Present: Lynn Andronis, Kathi Fosburg, Reva Laituri, and Crystal Swanson

Absent: Alex Petrin, Linda Roncaglione

- ❖ No meeting was held in August due to the transition between Committee Chairs and scheduling conflicts.
- ❖ Colleen, as the new Committee Chair, requested an update and review by the Committee members on current and pending action items.
- ❖ The discussion and review of Committee pending items included:
 - Board Member Vacancies: There are currently 3 vacant Board positions, all expiring in 2023. There are no pending or under review applications. There has been some difficulty encountered in recruiting the best people for the existing gaps in expertise, as identified in the Board Matrix. Discussed possible options for recruitment and creation of template language. Committee also discussed creating pre-screening application questions.
 - Final Board Matrix is pending, missing information from Brian and possible updated information for Lynn.
 - Exit Interview for Brett Specker was completed and shared with the Committee members.
 - No new Board Member interviews held or necessary at this time.
- ❖ Discussion on where all Board Development Committee information and files are stored. Currently all files are with Lynn at her home. Looking at options for storage of the files at the shelter for ease of transition of Committee Chairs, responsibilities and access to information by Board members.
- ❖ Possible future topics for discussion included the creation/revision of Board Development Procedures, review and revision of the new Board member application, creation of pre-application/interest questions for new or interested individuals and a template for the advertising and recruitment process.

Next Meeting:

October 14th, 2021 at 5:00 pm. Meeting will be held via Zoom, monthly meetings are currently the 2nd Thursday of each month.

UPAWS Finance Committee Minutes

Meeting Date: Friday, September 22, 2021 at 5:30pm

Meeting Location: UPAWS Back Office Area

1. Review of July and August Financials: Reviewed and discussed all of the statements for July and August. Several corrections were noted and Corey will make the adjustments. We discussed the outstanding employee loan and the committee decided to write it off. Corey will make the adjusting entry. The POS still has items that are pushing to account 46000. Corey will make the adjusting journal entry and Chris will pull a report from the POS to find out which items do not have the correct revenue account set.
2. Continue 2022 Budget Review: Continued to review the draft budget put together by Bill and Corey. Details of the final draft from the finance committee including changes to accounts will be presented with a summary in addition to the budget. Our goal is to get the final Fundraising budgets by our October meeting and plugged in. We would like to present a draft to the board in November and at the November board meeting there can either be discussion or a work session set up. This would ensure that the final budget can be presented to the board in December to vote and approve.
3. Review Audit Recommendations: Tabled until next month due to lack of time in this meeting
 - a. FDIC Insurance Limit
 - b. Item 2020-1--Preparation of Financial Statements:
 - c. Item 2020-2--Inventory
 - d. Item 2020-3--Investment Income Classifications
 - e. Item 2020-4--Segregation of Beneficial Interest and Investment Earnings
 - f. Item 2020-5--Recording of Receivables from Government Contracts
4. Capital Outlay Fund: Continued discussion on creating a capital outlay fund. We will table this as it will be something worked into our finance policies when they are revised. Also had a discussion on moving more money from our checking account to our money market account. Chris will move \$150,000 to the money market account to earn interest. The committee would like to see a presentation from Wells Fargo on investment options. Chris will reach out and schedule a time with our representative.
5. Merchant Fees / Square / POS: Chris located the settlement fees that Corey found last month. It is about \$110 per month that we are still paying for the Clover (which is what was being used before the POS). Part of that is the rental of the Clover. Chris will get this account closed after one more attempt of trying to find the Clover to be able to return it. In addition, we are paying \$35 per month for the square. The committee will discuss and investigate the Intuit option instead of square which would save us \$35 per month.

Next Meeting: Wednesday, October 20th at 5:30pm, UPAWS Back Office Area

FUNDRAISING COMMITTEE AGENDA

September 20, 2021, 5:30 p.m.

Community Room, UPAWS

Follow-Up Reports and Updates to Completed Fundraisers:

Upcoming/Ongoing Fundraisers:

- Pet Photo Calendar Contest (Reva) - April 2021-January 2022
 - Reviewing the last two pages, will be sent to the printer in Sept.
- Tee Up for Tails Update (Karen) - final donations received, report complete
 - Made over \$15K
 - Extra bucket raffle items used at SYM and Sally's ride.
- Rummage Sale (Marlene) - Aug 27-29, report complete
- Brat Barn (Leslie and Karen) - Sept 3, report complete
 - Mqt had paper boats. Next year get foil or boats, raw and boiled onions.
- Steinhaus - Aug 25, no check yet.
- Rescue Raffle (Chris) - Sept 18, 1447/1500 tickets, \$5120.90
- Strut Your Mutt (Chris) - Sept 18, ~\$15K gross. Need to improve kid participation. Send flyers to schools, and the committee will look at other things.
- Sally's Ride (Reva) - Sept 25. Leslie will help Reva, 11:30am-5pm
- Holiday Store (Karen) - Has started. Joe is giving us a new location. Trying to order early in case of shipping delays. Nov 12 - Dec 30
- Pet Photos with Santa (Lynn) - Will start planning.
- Lock-Up (Amber) - Dec 2 or 9. Budget provided.

2022 Fundraisers & Budgets:

- 2022 Budgets - Submit drafts by Oct. meeting. Leslie will update the master spreadsheet and notify the committee. Finance will review at their Oct. meeting.
- 2022 Open Fundraisers - Need Chairperson

Other Business:

- Honor string bags - use at retail, adoptions, etc.
- Canister Report (Reva) - Reva will post to Fundraising drive
- Fundraising Manual Updates - as you use it please send any suggestions for updates to Leslie.
- Next Meeting October 18, 2021, 5:30pm

PERSONNEL COMMITTEE REPORT SEPTEMBER, 2021, 10:00 a.m.

Present: Chair Reva Laituri, Lynn Andronis, Colleen Whitehead, ED Bill Brutto

Bill provided the following updates to the committee:

- **Staffing Updates:**

- One full time supervisor has transferred to fill the position of vet assistant.
- Two animal caregivers have been promoted to full time supervisors.
- Two full time animal caregivers were hired.
- A full time maintenance/custodian worker was hired.
- Vacancies include a part-time supervisor and occasional part-time caregiver.

- **Sling Scheduling:**

Sling scheduling, which allows for electronic scheduling, time tracking, and task management reporting on a single platform has been implemented. This will save the bookkeeper considerable time and provide staff with up to date information on things such as available paid time off. Cost per year is \$312.

- **Weekly Staff Meetings:**

One-on-one meetings are held on weekly basis with all employees except the animal caregivers.

- **Holiday Pay:**

Recommendation from the ED is to pay full time non-exempt employees double time when working one of our six recognized holidays. They are currently paid 1-1/2 times their regular pay. When possible, and if requested, employees would still be allowed to take an alternative day off in lieu of holiday pay. The committee concurred with the recommendation. The ED will provide a red-lined policy amendment to the committee to review at the next meeting.

- **QSEHRA:**

Recommendation from the ED is to immediately discontinue the QSEHRA health benefit and to spend the next few months investigating other alternatives. Employees have indicated they would prefer to not participate in the plan. Colleen followed up and found the plan could be terminated at any time. Reva

will provide a report and recommendation to the Board for the September meeting.

The meeting was adjourned at 11:10 a.m.

Respectfully submitted,

A handwritten signature in blue ink, reading "Reva Laituri". The signature is written in a cursive, flowing style.

Reva Laituri, Chair

Donor Development Ad-Hoc Committee
September 8, 2021 5:30pm

Attending: Lynn Andronis, Bill Brutto (ED), Chris Danik, Leslie Hurst (Chair), Reva Laituri

Recurring Donation Intervals - Updated NEON to only allow monthly and set default to monthly for recurring donation interval (demo in Neon).

Clean-Up / Follow-Ups:

- Event added for TUFT. Lynn will update entries, review with Leslie & Chris if needed.
- In-Kind: Enter \$ value, do not include tax (we often get receipt)
- Monthly ACH, Credit Card - working on June, July, Aug, Sept. Leslie needs to move from treasurer staging drive to Neon data entry drive. Chris suggest we try to go through Neon vs Bank. We request that Finance look into doing this.
- Will need mailing lists for Oct. Solicitation (work with Bil) and Winter Newsletter. Review current criteria and adjust as needed.
- Grants (Moves Management): Demo in Neon, next meeting
- Volunteer: Demo in Neon, next meeting
- Email Clean-Up - Leslie, Lynn & Chris will discuss before next meeting.
- Membership discussion with Bill to see how he wants to handle (Notes have been copied into "Membership" document on Donor Development drive, Documentation folder). Clarified that membership end date should be set to one year from donation date. If there's an active membership, update the end date.
- Review Neon opt-out options and create a plan to implement. This needs to be completed prior to sending any online pleas and incorporated into Privacy Policy (find out the status of this with Policy & Bylaws).
- Complete draft donation process flow and review with the Treasurer, Bookkeeper and ED to determine how to proceed. Start with monthly ACH, CC, Paypal. Still working on this, budget and operational tasks higher priority.
- Set date to wrap up Neon implementation activities & documentation. Set training sessions. This won't be completed until at least 1Q 2022.

Next Meeting: October 6, 2021, 5:30pm UPAWS Back Office Area