

## UPPER PENINSULA ANIMAL WELFARE SHELTER

### BOARD OF DIRECTORS MEETING

**Monday, November 27, 2023 / 6 p.m. / Cliffs-Eagle Mine Community Room**

**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. October 23, 2023 Regular Meeting
  - b. E-Vote to Approve 2023-24 Snow Removal Contract
6. Unfinished Business
  - a. Board Retreat Saturday, Jan 13th - please review/update docs on drive
7. New Business
  - a. Report & Recommendation from Treasurer RE: 2022 990 Approval
  - b. Report & Recommendation from President RE: SB 0567 & 0568
  - c. Report & Recommendation from Shelter Manager RE: Staff Holiday Bonus & Party (*closed session for detail discussion*)
8. Communications
9. President's Report - deferred
10. Treasurer's Report
  - a. Treasurer's Report
  - b. September 2023 Financials
  - c. October 2023 Financials
11. Shelter Operations Report(s)
  - a. Report from the Shelter Manager
  - b. Stats

12. Committee Reports

- a. Board Development Committee Report (Brian)
- b. Finance Committee Report (Chris) - written report
- c. Fundraising Committee Report (Lynn) - written report
- d. Strategic Planning Committee Report (Brian)
- e. Personnel Committee Report (Leslie) - meeting Wed 11/29
- f. Policy / Bylaw Committee Report (Leslie) - written report
- g. Donor Development (Ad Hoc) (Leslie) - do not meet

13. Public Comment

14. Board Comment

15. Adjournment

Next Board Meeting Date: December 18, 2023, 6 p.m. at the Shelter

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
BOARD OF DIRECTORS MEETING MINUTES  
Monday, October 23, 2023**

**PRESENT:** Lynn Andronis, Andi Goriesky, Brian Hummel, Leslie Hurst, Carole Touchinski

**ABSENT:** Chris Danik (excused)

**STAFF:** Ann Brownell (remote), Sarah Evers (remote)

1. Call to Order/Attendance: Meeting was called to order at 6:03 pm.
2. Approval of Agenda: *Motion was made by Carole, seconded by Brian, to approve the Agenda as presented. Motion passed with unanimous consent.*
3. Mission Moment: None.
4. Public Comment: None.
5. Approval of Minutes:
  - a. September 25, 2023 Regular Meeting: *Motion was made by Leslie, seconded by Andi, to approve the Minutes with the following correction – Under #6b “Unfinished Business, Sasawin MOU”, third sentence - correct spelling of Sarah’s name. Motion passed with unanimous consent.*  
In addition, Lynn had a question under #10.a. Treasurer’s Report” as to the identity of Elise Crossman. She will email Chris to determine who she is.
6. Unfinished Business: None.
7. New Business:
  - a. Report & Recommendation from President RE:Resolution to support MPA Breed Discrimination Prohibition and Repeal effort - Michigan Pet Alliance (MPA) is spearheading the effort to bring to the State House floor bills HB5039, HB5040 and HB5041 which would prohibit breed discrimination on the part of any county, township and city or village (respectively) in the state. *Motion was made by Brian, seconded by Lynn, to accept the Report and Resolution. Motion passed with unanimous consent.* Leslie will send notification of our support and our logo to MPA for inclusion in their supporting statement. She will ask for notification from them as to when the bills eventually make it to the floor for a vote. Since the bills have been referred to the Agriculture Committee, we will look into sending support statements to them. Leslie will determine if we can receive updates from the committee’s work on these bills. We will make a decision to post on our social media when we receive that date notification. Leslie will document the names and contact information of our representatives. Suggestion was made to formally invite all of the representative to the shelter for a tour. (The tour that Leslie gave to Marquette County supervisors in the past was beneficial.) Brian suggested asking Jenn Hill’s staff to notify us of any movement on these bills.
  - b. Report & Recommendation from President RE: Resolution to support HB 4674 & 4883 Feline Declaw Ban - HB4674 would prohibit the procedure HB4883 would not only ban the procedure but also impose civil penalties. Both bills have been referred to the Agriculture Committee. *Motion was made by Lynn, seconded by Carole, to accept and approve the Report & Recommendation. Motion passed with unanimous consent.* Leslie will handle this the same way as above for the other bills as well as ask MPA about them.

- c. Board Retreat - Tentatively set for 11/18/23 from 9-4 pm at Select Realty offices at 2363 US Hwy 41, Marquette. Leslie stated that Deb is willing to facilitate the retreat just like she did at our last retreat. Leslie will put a food signup sheet and a list of possible topics on the drive.
  - d. Snow Removal Bids – Sarah and Colin are still working on getting bids. If we need to do an e-vote on approval, we will. Last year, we went with a flat rate per month.
  - e. Propane Contract – Sarah and Leslie will locate the current contract with Choice Propane and determine the terms so we can move forward with getting bids for this year.
8. Communications: Per Leslie, she is going to re-arrange drives a little bit. Folders dealing with Agendas and Minutes will be open to staff. Closed Sessions and Board Confidential information will have a separate folder available only to board members.
9. President's Report: Written report submitted. Leslie added that she will handle compiling the report on anti-cruelty cases and send to Debby MacDonald. Andi will send information on horse neglect cases for incorporation into the report.
10. Treasurer's Report:
- a. Treasurer's Report - The report stated that revenue is below budget. Ann added that the October Solicitation letter is going out in the next few days and that there will be a Holiday Newsletter sent out by the beginning of December.
  - b. August 2023 Financials – *Motion was made by Carole, seconded by Andi, to accept the August Financials. Motion passed with unanimous consent.*
11. Shelter Operations Report(s):
- a. Report from the Shelter Manager - Sarah gave a verbal update on recent neglect case involving 25 cats and 3 dogs.
  - b. Stats - Attached. Last month, Addie asked about occupancy rate and Lynn has been investigating PetPoint to determine if there is a report that will give us this information. Lynn will reach out to Addie to see exactly what she means by "occupancy" rate. Currently, a daily "animal count" is part of the Daily Report and after a random search on the reports, that section has not been filled out.
12. Committee Reports:
- a. Board Development Committee Report – No meeting. Brian, Lynn & Leslie have been trying to schedule. Brian will set a meeting tonight at the end of this meeting.
  - b. Finance Committee Report - Written report attached.
  - c. Fundraising Committee Report - Written report attached. Lynn is working on getting 2024 budgets from committee.
  - d. Strategic Planning Committee Report - No meeting. Brian, Lynn & Leslie have been trying to schedule. Brian will set a meeting tonight at the end of this meeting. He is looking forward to finding a time in near future prior to retreat.
  - e. Personnel Committee Report – Leslie reported that this committee met Oct 2 and she gave a verbal update. Committee is currently working on updating Personnel Policies. Leslie is scheduling a meeting next week to work with Sarah on 2024 budget.
  - f. Policy / Bylaw Committee Report - No meeting. Leslie will schedule a meeting. Brian and Carole have both offered to sit on this committee.
  - g. Donor Development (Ad Hoc) - No meeting. Carole offered to help with this committee. Leslie would like to discuss this committee's work at our retreat.

13. Public Comment: None.

14. Board Comment: None.

15. Adjournment: *Lynn made a motion, seconded by Andi to adjourn the meeting. Motion passed with unanimous consent.* Meeting adjourned at 7:39 pm.

Respectfully submitted,

Counter-Signed

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Lynn Andronis, Secretary

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Leslie Hurst, President

Next Board Meeting Date: November 27, 2023, 6 pm at the Shelter

December Board Meeting will be one week earlier on Dec 18, 2023.

DRAFT



Leslie Hurst <lhurst@upaws.org>

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## Fwd: E-Vote to Approve Report & Recommendation for 23-24 Snow Removal

1 message

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Leslie Hurst <lhurst@upaws.org>  
To: UPAWS Board <board@upaws.org>

Mon, Nov 13, 2023 at 10:37 AM

The R&R has been approved. Sarah/Colin have received the signed contract and it is filed on the Drive.

Ayes: 4  
Nays: 0  
Abstain: 1

Leslie Hurst  
UPAWS Board President  
906-250-2507

*4-Way Test of the things we think, say or do: Is it the TRUTH - Is it FAIR to all Concerned - Will it Build GOODWILL & BETTER FRIENDSHIPS - Will it be BENEFICIAL to all concerned*



**Where Furever Friends are Found - Visit [upaws.org](http://upaws.org)**

*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.*

From: **Carole Touchinski** <[ctouchinski@upaws.org](mailto:ctouchinski@upaws.org)>  
Date: Fri, Nov 10, 2023 at 9:53 AM  
Subject: Re: E-Vote to Approve Report & Recommendation for 23-24 Snow Removal  
To: Leslie Hurst <[lhurst@upaws.org](mailto:lhurst@upaws.org)>

Aye

----- Forwarded message -----

From: **Brian Hummel** <[bhummel@upaws.org](mailto:bhummel@upaws.org)>  
Date: Fri, Nov 10, 2023 at 9:51 AM  
Subject: Re: E-Vote to Approve Report & Recommendation for 23-24 Snow Removal  
To: Lynn Andronis <[landronis@upaws.org](mailto:landronis@upaws.org)>  
Cc: Chris Danik <[cdanik@upaws.org](mailto:cdanik@upaws.org)>, Leslie Hurst <[lhurst@upaws.org](mailto:lhurst@upaws.org)>, Board of Directors <[board@upaws.org](mailto:board@upaws.org)>

Aye

On Nov 10, 2023, at 09:47, Lynn Andronis <[landronis@upaws.org](mailto:landronis@upaws.org)> wrote:

Aye

On Fri, Nov 10, 2023 at 7:53 AM Chris Danik <[cdanik@upaws.org](mailto:cdanik@upaws.org)> wrote:  
Aye

On Fri, Nov 10, 2023, 5:30 AM Leslie Hurst <[lhurst@upaws.org](mailto:lhurst@upaws.org)> wrote:

It has been moved by Chris and supported by Brian to hold an e-vote to approve the Report & Recommendation for 23-24 Snow Removal Contract as presented. Please Reply All (to the most recent reply to this) with an aye or nay vote no later than 5:30am Sunday, November 12, 2023.

Thank you,

Leslie

Leslie Hurst  
UPAWS Board President  
906-250-2507

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On Thu, Nov 9, 2023 at 9:15 PM Brian Hummel <[bhummel@upaws.org](mailto:bhummel@upaws.org)> wrote:  
Sorry I didn't read the instructions carefully. I support the motion to e-vote.

Please disregard my earlier email

On Nov 9, 2023, at 21:10, Chris Danik <[cdanik@upaws.org](mailto:cdanik@upaws.org)> wrote:

I move to evote the referenced snow plow contract.

On Thu, Nov 9, 2023, 9:02 PM Leslie Hurst <[lhurst@upaws.org](mailto:lhurst@upaws.org)> wrote:

I need a motion and a support to have an E-Vote to approve the Report & Recommendation for 23-24 Snow Removal (attached). This R & R was emailed to the Board on Nov 7 2023 7:37am.

Can someone please move to have an E-Vote (in a Reply All) and someone else support that motion (in a Reply All). I can then call for the E-Vote and you will have 48 hours to respond to that.

Thank you,

*Leslie*

Leslie Hurst  
UPAWS Board President  
906-250-2507

*4-Way Test of the things we think, say or do: Is it the TRUTH - Is it FAIR to all Concerned - Will it Build GOODWILL & BETTER FRIENDSHIPS - Will it be BENEFICIAL to all concerned*



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**REPORT AND RECOMMENDATION  
TO THE UPAWS BOARD OF DIRECTORS**

**November 1st, 2023**

**RECOMMENDATION:**

The recommendation is to use the services of Rick Garrow Plowing from November 1<sup>st</sup> 2023 to April 30<sup>th</sup> 2024. The recommendation is also to pay per month (\$750) which would come to \$4,500 for the 6 month snow season.

**RATIONALE:**

UPAWS is in need of a plowing service for the parking lot during the winter months so that normal operations can continue to run smoothly. Rick Garrow Snow Removal came in as the lowest bid out of the 3 offered. He is also the only one who gave two different prices for the spreading of sand and/or salt, with salt not always being the best option for the dogs as it can irritate their paws. Rick also won the bid last year and the staff was very happy with his work.

Respectfully submitted,

Sarah Evers, LVT  
Shelter Manager



# **Rick Garrow's Snow Removal**

**613 Brookfield Drive  
Marquette, MI 49855  
906-362-9363**

Upper Peninsula Animal Welfare Shelter  
815 South, M-553  
Gwinn, MI 49841

Rick Garrow's Snow Removal is accepting contracts for the 2023-2024 snow season (3 inches of snow or more, effective November 1<sup>st</sup> 2023 – April 30<sup>th</sup>, 2024), by offering the following options:

1	A per time rate of \$90.00 per hour which, will be billed monthly
2	A per time flat rate of \$130.00, which will be billed monthly
3	A flat monthly rate of \$750.00, which will be billed monthly

Additional charge below for sand or salt application, as needed/requested by UPAWS

Sanding	\$80 per time
Salting	\$150 per time



UPAWS  
PO Box 968  
Marquette, MI 49855

# Snow Plowing Proposal

Location: 815 S M553

Plowing will begin on November 1, 2023 and continue until April 1, 2024.

Services as follows:

- Removal to be completed once snowfall reaches 2". Snow to be removed throughout the season once 2" of snow has fallen.
- Operator will plow within 1 foot of any structure, automobile, or obstacle.
- Salting/sanding of parking area, entries and exits will be done as needed or requested. Spreading of sand/salt mix will be charged at \$150.00 per application.
- Includes horse barn area & pushing back banks
- Does not include snow blowing of sidewalks or dog park.

## Proposed Pricing to be:

**\$140.00 per push or \$1,400.00 per month** (Please circle choice)

Billed once per month.

Thank you for your consideration.

Sincerely,

James Goriesky  
Griffin Construction, Inc  
518 Riverside Road  
Marquette MI 49855

## Acceptance of Proposal

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**JC Companies, LLC (JC Snowplowing  
And Lawncare, James Charles Music DJ  
Service)**

146 Fisher St  
Marquette, MI 49855 US  
(906) 396-2775  
info@jccompaniesup.com



## Estimate

**ADDRESS**

Colin Bertram  
UPAWS

**ESTIMATE #** 1165

**DATE** 10/30/2023

ACTIVITY	QTY	RATE	AMOUNT
<b>Snowplowing</b> SEASONAL CONTRACT - (Nov 1st- April 31st) \$1200/MO X 6=\$4500 3" Of Accumulation Trigger To Plow	6	1,200.00	7,200.00
<b>Salt Application</b> Parking Lot Salt Application - \$150 Per Application	1	150.00	150.00

Here's your estimate! We look forward to working with you!

**TOTAL**

**\$7,350.00**

James Charles  
JC Companies, LLC (JC Snowplowing and Lawncare, James  
Charles Music DJ Service)  
137 Riverland Dr  
Marquette, MI 49855  
(906)396-2775  
info@jccompaniesup.com  
www.jccompaniesup.com

Accepted By

Accepted Date

## **Upper Peninsula Animal Welfare Shelter**

### **Report & Recommendation From the Treasurer: 990 Approval**

UPAWS is required to file a 990 annually per IRS filing requirements. This year UPAWS contracted with Makela, Toutant, Hill, Nardi & Katona, P.C. (MTHNK) to produce a set of annual audited financial statements as well as file form 990 with the IRS for the 2022 fiscal year. The 990 has already been filed as it was due on November 15th, but the board must approve the document. If any changes are needed, UPAWS can file an amended 990 return.

After receiving both a final copy of the audited financial statements and the final 990, it is presented to the UPAWS Board of Directors for final approval.

Respectfully submitted,

Chris Danik  
Treasurer / Finance Committee Chair

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**Open to Public  
Inspection**A For the 2022 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>UPPER PENINSULA ANIMAL WELFARE SHELTER INC</b>		<b>D</b> Employer identification number <b>38-2228501</b>
	Doing business as		<b>E</b> Telephone number <b>906-475-6661</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>815 SOUTH STATE HWY. M553</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>GWINN, MI 49841</b>		
	<b>F</b> Name and address of principal officer: <b>LESLIE HURST</b> <b>SAME AS C ABOVE</b>		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number
<b>J</b> Website: <b>WWW.UPAWS.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>1975</b> <b>M</b> State of legal domicile: <b>MI</b>

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>ENSURE THE SAFETY AND PROTECTION OF ALL ANIMALS.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>8</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>8</b>
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>21</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>125</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,656,254.</b>	<b>715,844.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>127,795.</b>	<b>139,983.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>67,246.</b>	<b>72,319.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>103,585.</b>	<b>74,002.</b>
		<b>1,954,880.</b>	<b>1,002,148.</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>363,588.</b>	<b>510,787.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>70,109.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>397,886.</b>	<b>454,557.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>761,474.</b>	<b>965,344.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>1,193,406.</b>	<b>36,804.</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>5,487,061.</b>	<b>5,320,246.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>37,204.</b>	<b>43,687.</b>
		<b>5,449,857.</b>	<b>5,276,559.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	<b>CHRIS DANIK, TREASURER</b>				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>KARA A KATONA CPA</b>	<b>KARA A KATONA CPA</b>	<b>11/15/23</b>		<b>P00726523</b>
Firm's name	Firm's EIN		Phone no. (906) 228-3600		
	<b>MAKELA TOUTANT HILL NARDI &amp; KATONA PC</b>		<b>38-2806590</b>		
Firm's address					
<b>201 W BLUFF STREET</b>					
<b>MARQUETTE, MI 49855</b>					

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC

Form 990 (2022)

38-2228501 Page 2

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

**1** Briefly describe the organization's mission:  
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. TO EMBRACE THE NO KILL PHILOSOPHY SEEKING TO END THE  
EUTHANASIA OF HEALTHY AND TREATABLE ANIMALS.

**2** Did the organization undertake any significant program services during the year which were not listed on the  
prior Form 990 or 990-EZ? ☐ Yes ☒ No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.  
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and  
revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 760,896. including grants of \$ ) (Revenue \$ 157,027. )  
OPERATED AN ANIMAL SHELTER WITH A NO KILL PHILOSOPHY AND PROVIDED  
EDUCATION ON PROPER ANIMAL CARE. OF THE ANIMALS AT THE SHELTER DURING  
THE YEAR, 1,048 WERE ADOPTED, 163 WERE RETURNED TO THEIR OWNERS, 8 WERE  
TRANSFERRED OUT AND 54 DIED OR WERE EUTHANIZED. THE ONLY ANIMALS  
EUTHANIZED HAD A SEVERE ILLNESS/INJURY OR AGGRESSIVE AND DANGEROUS  
BEHAVIOR. NOT ONE SINGLE ANIMAL WAS EUTHANIZED FOR SPACE OR HAD A  
TREATABLE MEDICAL CONDITION.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 760,896.

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Form 990 (2022)

38-2228501 Page **3**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>X</b>	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		<b>X</b>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<b>X</b>	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<b>X</b>	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<b>X</b>	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		<b>X</b>

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b>	<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>23</b>	<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25b</b>	<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....	<b>26</b>	<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	<b>27</b>	<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28c</b>	<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	<b>32</b>	<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b>	<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b>	<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	<b>37</b>	<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	<b>38</b>	<b>X</b>

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	<b>6</b>
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b>	<b>0</b>
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	<b>X</b>



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**Part V** **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 21		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>		X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>		

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**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

**Section A. Governing Body and Management**

			Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b>	8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	8		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>			<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	<b>3</b>			<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>			<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>			<b>X</b>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>			<b>X</b>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>			<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>			<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?	<b>8a</b>		<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>			<b>X</b>
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	<b>9</b>			<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No	
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>		<b>X</b>	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>			
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	<b>X</b>		
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	<b>X</b>		
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	<b>X</b>		
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>12c</b>	<b>X</b>		
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	<b>X</b>		
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	<b>X</b>		
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>		<b>X</b>	
<b>b</b> Other officers or key employees of the organization	<b>15b</b>		<b>X</b>	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.				
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>		<b>X</b>	
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>			

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed MI

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website    ☐ Another's website    ☒ Upon request    ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**ORGANIZATION - 906-475-6661**  
**815 SOUTH STATE HWY M-553, GWINN, MI 49841**

Check if Schedule O contains a response or note to any line in this Part VII

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.Form **990** (2022)

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**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b>								<b>73,164.</b>	<b>0.</b>	<b>1,290.</b>
<b>c Total from continuation sheets to Part VII, Section A</b>								<b>0.</b>	<b>0.</b>	<b>0.</b>
<b>d Total (add lines 1b and 1c)</b>								<b>73,164.</b>	<b>0.</b>	<b>1,290.</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	11,380.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	704,464.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 13,402.				
	<b>h Total.</b> Add lines 1a-1f .....		715,844.				
	<b>Program Service Revenue</b>	<b>2 a</b> <b>SHELTER REVENUE</b> .....	<b>Business Code</b>				
<b>b</b> <b>CONTRACTED SERVICES</b> .....			900099	41,437.	41,437.		
<b>c</b> .....							
<b>d</b> .....							
<b>e</b> .....							
<b>f</b> All other program service revenue .....							
<b>g Total.</b> Add lines 2a-2f .....			139,983.				
<b>Other Revenue</b>		<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			67,765.		
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses .....	<b>6b</b>					
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities (ii) Other	19,580.			
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>		15,026.			
	<b>c</b> Gain or (loss) .....	<b>7c</b>		4,554.			
	<b>d</b> Net gain or (loss) .....			4,554.			4,554.
	<b>8 a</b> Gross income from fundraising events (not including \$ 11,380. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		71,698.			
	<b>b</b> Less: direct expenses .....	<b>8b</b>		19,750.			
	<b>c</b> Net income or (loss) from fundraising events .....			51,948.			51,948.
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>		6,325.			
	<b>b</b> Less: direct expenses .....	<b>9b</b>		2,219.			
	<b>c</b> Net income or (loss) from gaming activities .....			4,106.			4,106.
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>		54,287.				
<b>b</b> Less: cost of goods sold .....	<b>10b</b>		37,243.				
<b>c</b> Net income or (loss) from sales of inventory .....			17,044.	17,044.			
<b>Miscellaneous Revenue</b>	<b>11 a</b> <b>MISCELLANEOUS</b> .....	<b>Business Code</b>	900099	904.			904.
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....			904.			
	<b>12 Total revenue.</b> See instructions .....			1,002,148.	157,027.	0.	129,277.

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	74,455.	56,891.	12,857.	4,707.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	398,337.	304,374.	68,783.	25,180.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,304.	1,760.	398.	146.
<b>9</b> Other employee benefits	13.	10.	2.	1.
<b>10</b> Payroll taxes	35,678.	27,262.	6,161.	2,255.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	9,896.		9,896.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	3,097.		3,097.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,004.		1,004.	
<b>12</b> Advertising and promotion	10,511.	10,511.		
<b>13</b> Office expenses	18,728.	9,883.	5,290.	3,555.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	75,582.	70,498.	2,966.	2,118.
<b>17</b> Travel	3,824.		3,824.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	1,077.		1,077.	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	140,862.	126,776.	7,043.	7,043.
<b>23</b> Insurance	35,188.	31,297.	2,094.	1,797.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a VETERINARY AND SUPPLIES</b>	91,829.	91,829.		
<b>b ANIMAL FOOD AND EQUIP</b>	28,828.	28,828.		
<b>c OTHER FUNDRAISING</b>	23,307.			23,307.
<b>d</b>				
<b>e</b> All other expenses	10,824.	977.	9,847.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	965,344.	760,896.	134,339.	70,109.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	914,151.	<b>2</b>	1,000,010.
	<b>3</b> Pledges and grants receivable, net .....	15,816.	<b>3</b>	6,512.
	<b>4</b> Accounts receivable, net .....	2,867.	<b>4</b>	3,742.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	3,797,149.		
	<b>b</b> Less: accumulated depreciation .....	520,919.		
		3,396,474.	<b>10c</b>	3,276,230.
	<b>11</b> Investments - publicly traded securities .....	303,783.	<b>11</b>	332,266.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	853,970.	<b>15</b>	701,486.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	5,487,061.	<b>16</b>	5,320,246.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	37,204.	<b>17</b>	43,687.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	37,204.	<b>26</b>	43,687.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	4,245,215.	<b>27</b>	4,269,089.
	<b>28</b> Net assets with donor restrictions .....	1,204,642.	<b>28</b>	1,007,470.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	5,449,857.	<b>32</b>	5,276,559.
	<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	5,487,061.	<b>33</b>	5,320,246.

Form **990** (2022)

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Form 990 (2022)

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,002,148.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	965,344.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	36,804.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	5,449,857.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-210,102.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	5,276,559.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII ☐

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<b>X</b>
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2022)



**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section  
4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Employer identification number  
**38-2228501**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

## UPPER PENINSULA ANIMAL WELFARE SHELTER

Schedule A (Form 990) 2022

INC

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**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	576,481.	563,507.	431,710.	165,625.	715,844.	394,379.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	576,481.	563,507.	431,710.	165,625.	715,844.	394,379.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						122,808.
<b>6 Public support.</b> Subtract line 5 from line 4.						271,571.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	576,481.	563,507.	431,710.	165,625.	715,844.	394,379.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	51,398.	46,418.	51,643.	63,734.	67,765.	280,958.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	2,244.	3,329.	4,221.	-5,884.	904.	4,814.
<b>11 Total support.</b> Add lines 7 through 10 .....						422,956.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,240,313.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	64.21 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	64.93 %
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		
		<input type="checkbox"/>

Schedule A (Form 990) 2022

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

☐

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

☐

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>2a</b>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI</b> .			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			
<b>3b</b>			

UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC

Schedule A (Form 990) 2022

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

Section C - Distributable Amount		Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>
<b>5</b>	Income tax imposed in prior year	<b>5</b>
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).	

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**MISCELLANEOUS**

2018 AMOUNT: \$ 2,244.

2019 AMOUNT: \$ 3,329.

2020 AMOUNT: \$ 4,221.

2021 AMOUNT: \$ -5,884.

2022 AMOUNT: \$ 904.



**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Employer identification number  
**38-2228501**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....

4 Number of states where property subject to conservation easement is located .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

## UPPER PENINSULA ANIMAL WELFARE SHELTER

Schedule D (Form 990) 2022

INC

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**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	303,783.	275,898.	247,533.	212,052.	228,183.
b Contributions	80,458.				
c Net investment earnings, gains, and losses	-51,975.	30,744.	30,734.	40,481.	-11,131.
d Grants or scholarships					
e Other expenditures for facilities and programs				5,000.	5,000.
f Administrative expenses		2,859.	2,369.		
g End of year balance	332,266.	303,783.	275,898.	247,533.	212,052.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 44.0000 %

b Permanent endowment 56.0000 %

c Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? \_\_\_\_\_

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		20,587.		20,587.
b Buildings		3,653,333.	444,928.	3,208,405.
c Leasehold improvements				
d Equipment		123,229.	75,991.	47,238.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,276,230.

Schedule D (Form 990) 2022

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Schedule D (Form 990) 2022

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**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY	
(2) FOUNDATION	107,677.
(3) BENEFICIAL INTEREST IN TRUST	593,809.
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	701,486.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2022

UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC

Schedule D (Form 990) 2022

38-2228501 Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements	1	823,518.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	-210,102.
b Donated services and use of facilities	2b	12,600.
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII.)	2d	21,969.
e Add lines 2a through 2d	2e	-175,533.
3 Subtract line 2e from line 1	3	999,051.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,097.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	3,097.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,002,148.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements	1	996,816.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	12,600.
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	21,969.
e Add lines 2a through 2d	2e	34,569.
3 Subtract line 2e from line 1	3	962,247.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	3,097.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	3,097.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	965,344.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

THE HISTORICAL DOLLAR AMOUNT OF DONOR-RESTRICTED ENDOWMENT FUNDS ARE PRESERVED. THE DONORS HAVE NOT PLACED RESTRICTIONS ON THE USE OF THE INVESTMENT INCOME OR NET APPRECIATION IN THE FUNDS. THE BOARD OF DIRECTORS, UPON RECOMMENDATION FROM THE FINANCE COMMITTEE, DETERMINES A PERCENTAGE OF EARNINGS TO BE DISTRIBUTED EACH YEAR.

**PART X, LINE 2:**

THE SHELTER, A PUBLICLY SUPPORTED ORGANIZATION, IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND, ACCORDINGLY, HAS RECORDED NO LIABILITY FOR FEDERAL INCOME TAXES. THE SHELTER FILES FORM 990 WITH THE INTERNAL REVENUE SERVICE. THE SHELTER

**Part XIII** Supplemental Information (continued)

BELIEVES THAT ITS INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON  
EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A  
MATERIAL ADVERSE EFFECT ON THE SHELTER'S FINANCIAL CONDITION, RESULTS OF  
OPERATIONS, OR CASH FLOWS.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENTS DIRECT EXPENSES	19,750.
GAMING ACTIVITIES DIRECT EXPENSES	2,219.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	21,969.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENTS DIRECT EXPENSES	19,750.
GAMING ACTIVITIES DIRECT EXPENSES	2,219.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	21,969.

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2022

**Open to Public Inspection**

Employer identification number
38-2228501

**Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- a** ☐ Mail solicitations  
**b** ☐ Internet and email solicitations  
**c** ☐ Phone solicitations  
**d** ☐ In-person solicitations  
**e** ☐ Solicitation of non-government grants  
**f** ☐ Solicitation of government grants  
**g** ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total .....						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Schedule G (Form 990) 2022

**38-2228501** Page **2**

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 CALENDAR CONTEST	(b) Event #2 TUFT GOLF OUTING	(c) Other events 2	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts .....	23,977.	22,558.	22,687.	69,222.
	2 Less: Contributions .....		4,475.	6,905.	11,380.
	3 Gross income (line 1 minus line 2) .....	23,977.	18,083.	15,782.	57,842.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....		5,780.	275.	6,055.
	7 Food and beverages .....		2,126.		2,126.
	8 Entertainment .....			250.	250.
	9 Other direct expenses .....	3,115.	701.	3,934.	7,750.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				16,181.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				41,661.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue .....				
	2 Cash prizes .....				
Direct Expenses	3 Noncash prizes .....				
	4 Rent/facility costs .....				
	5 Other direct expenses .....				
	6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: \_\_\_\_\_

**UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**

Schedule G (Form 990) 2022

38-2228501 Page **3**

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$  and the amount of gaming revenue retained by the third party \$
- c** If "Yes," enter name and address of the third party:

Name

Address

**16** Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer      ☐ Employee      ☐ Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.



UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC

Schedule G (Form 990)

38-2228501 Page 4

**Part IV** Supplemental Information *(continued)*

Supplemental Information

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC

Employer identification number  
38-2228501

FORM 990, PART VI, SECTION A, LINE 8B:

NO COMMITTEE HAS AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE TREASURER REVIEWS THE FORM 990 AND PROVIDES AN ELECTRONIC COPY TO ALL  
BOARD MEMBERS BEFORE FILING. THE RETURN IS THEN SIGNED BY THE TREASURER.

FORM 990, PART VI, SECTION B, LINE 12C:

THE WRITTEN CONFLICT OF INTEREST POLICY IS IN THE BOARD MANUAL THAT EACH  
MEMBER RECEIVES. AT THE ANNUAL ORGANIZATIONAL BOARD MEETING, ALL MEMBERS  
ARE REMINDED ABOUT THE POLICY, AND ANY REQUIRED DISCUSSION TAKES PLACE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES THESE DOCUMENTS AVAILABLE UPON REQUEST.

Form **8879-TE****IRS e-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_

**2022**Department of the Treasury  
Internal Revenue Service**Do not send to the IRS. Keep for your records.****Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**Name of filer **UPPER PENINSULA ANIMAL WELFARE SHELTER  
INC**EIN or SSN  
**38-2228501**Name and title of officer or person subject to tax **CHRIS DANIK  
TREASURER****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here .....	<input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> 1,002,148.
<b>2a</b> Form 990-EZ check here .....	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here .....	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here .....	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here .....	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here .....	<input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here .....	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here .....	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here .....	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here .....	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize **MAKELA TOUTANT HILL NARDI & KATONA PC** to enter my PIN **16140**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**38531394043****Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date **11/15/23**

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

## Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>UPPER PENINSULA ANIMAL WELFARE SHELTER INC</b>	Taxpayer identification number (TIN) <b>38-2228501</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>815 SOUTH STATE HWY. M553</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>GWINN, MI 49841</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

### ORGANIZATION

- The books are in the care of ► **815 SOUTH STATE HWY M-553 - GWINN, MI 49841**

Telephone No. ► **906-475-6661**

Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐ ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ► ☒ calendar year **2022** or  
 ► ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

**Report & Recommendation to the UPAWS Board of Directors**  
**Michigan Humane Support of SB 0657, 0658**  
**November 27, 2023**

Leslie Hurst, UPAWS Board President, recommends that the UPAWS Board of Directors supports Michigan Humane's efforts in support of Senate Bills 0657 and 0658. This will include sharing UPAWS logo and letters of support to legislators.

Respectfully Submitted,

Leslie Hurst  
Board President



**Have you been frustrated by the long hold times for animals seized in cruelty and neglect cases? Have you experienced challenges getting a cost-of-care bond or ownership of the animals under the current bond-or-forfeit process? Michigan Humane has been working on a legislative solution to this problem.**

I am hoping you will support our efforts to amend the bond-or-forfeit provision in Michigan's anti-neglect statute ([MCL § 750.50](#)), which also applies to cases brought under Michigan's anti-cruelty statute ([MCL § 750.50b](#)). When animals are seized in cruelty and neglect cases where the defendant is the animals' owner, an effective bond-or-forfeit process requires the defendant to post a bond to pay for the cost of the animals' care or forfeit the animals to the holding agency. Unfortunately, the current bond-or-forfeit process is often unworkable. Not only does this result in costs of care being borne by holding agencies, but it also creates a disincentive for law enforcement to pursue animal abuse and neglect cases and causes the animals to suffer while being held as living evidence for the duration of the legal proceedings.

Michigan Humane drafted amendments to MCL §§ 750.50 and 750.50b to include a bond-or-forfeit procedure very similar to the one added in the 2017-18 session to Michigan's animal fighting statute ([MCL § 750.49](#)). Those bills were introduced this legislative session as [SB 657](#) and [SB 658](#). The bills have been assigned to the Senate Civil Rights, Judiciary, and Public Safety Committee.

**We have drafted a letter ([that can be read here](#)), which will be sent to legislators to encourage them to support these bills, and we hope that you will join us by signing it. If you would like to add your organization's "signature" to this letter, please reply to this email with a statement granting us permission to add your organization's logo.**

I would appreciate hearing from you as soon as possible. Thank you for your time and consideration. Please let me know if you have any questions.

Best regards,

Ann Griffin

Michigan Humane  
Director of Advocacy



**Michigan Humane**  
30300 Telegraph Road, Suite 220  
Bingham Farms, MI 48025-4507

866-MHUMANE - (866-648-6263)

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[Date]

Sen. Stephanie Chang, Chair,  
and Committee Members  
Civil Rights, Judiciary, and Public Safety Committee  
Michigan Senate  
P.O. Box 30036  
Lansing, MI 48909-7536

Rep. Kelly Breen, Chair,  
and Committee Members  
Judiciary Committee  
Michigan House of Representatives  
P.O. Box 30014  
Lansing, MI 48909-7514

Dear :

The undersigned stakeholders are joining in this request that you hold a hearing and vote in favor of Senate Bills 657 and 658. These bills would create an effective bond-or-forfeit process that would apply when an animal is seized in a case involving a violation of Michigan law prohibiting animal neglect (MCL § 750.50) or animal cruelty (MCL § 750.50b) by the animal's owner. The inclusion of an effective bond-or-forfeit process in these statutes to require a defendant/owner charged with animal neglect or cruelty to forfeit the animals to the seizing agency or pay for the costs of the animal's care and housing with a bond will benefit both animals and people in Michigan.

- **The current bond-or-forfeit process applicable in cases of animal neglect or cruelty is often unworkable.**

Owners trying to avoid prosecution for animal cruelty or neglect typically try to avoid arrest and arraignment. Under the current anti-neglect and anti-cruelty statutes, some courts require that a criminal case be established through the owner/defendant's arraignment before a civil bond-or-forfeit case can be initiated. When the defendant avoids arraignment, neither forfeiture nor cost-of-care bonds are available. As a result, despite the clear legislative intent that this not be the case, the organizations holding the animals are responsible for paying for the seized animals' housing, food, veterinary care, and other costs, and the animal is held for the duration of the criminal proceedings.

- **The new bond-or-forfeit process protects the defendant/owner's rights.**

The proposed amendments protect the defendant/owner's due process rights with a detailed notice requirement and the opportunity to request a hearing to determine whether the seizure was legally justified, whether the amount of the security deposit or bond is fair and reasonable, or both. The defendant/owner's testimony at a hearing does not waive his or her constitutional right against self-incrimination.

- **An ineffective bond-or-forfeit process stops agencies from pursuing neglect and abuse cases.**

Many agencies would be overwhelmed with the animals seized from just one abuse or neglect case. For example, hoarding cases often involve dozens of animals who have been living in extremely poor conditions for an extended period of time. In addition to the sheer number of animals that can be involved, even one abused or neglected animal could be suffering from severe health issues that many agencies lack the resources to handle. If the agency knows that either funds to care for the animals will be available through a cost-of-care bond or that it will receive ownership of the animals and will be able to make timely disposition decisions, it will



have incentive to vigorously investigate alleged animal cruelty and neglect and seize animals in harm's way when necessary.

- **Without an effective bond-or-forfeit process, animals continue to be victims.**

The problems with the current bond-or-forfeit process in the anti-neglect and anti-cruelty statutes can result in the animals being held as living evidence for the duration of the legal proceedings. Long holding periods are very detrimental to an animal's physical and mental health and are inhumane. The animals, who have already suffered abuse or neglect, continue to suffer if the system forces them to endure months or years in a holding facility until a disposition can be made. By allowing timely disposition (adoption, transfer, or humane euthanasia) of animals whose defendant/owners do not post a cost-of-care bond, these bills spare the animals a prolonged shelter stay and recognize their unique status as living evidence. If a defendant/owner posts a cost-of-care bond, the bond ensures that the animals' needs are met while the criminal case is pending and provides an incentive for the defendant/owner not to delay the progress of the criminal case.

- **Holding animals for prolonged periods of time is detrimental to the staff and volunteers caring for the animals.**

Despite the agencies' best efforts, living in a shelter for an extended period of time is difficult for most animals. The staff and volunteers caring for animals forced to live in the shelter for an extended period of time become extremely attached to them. When the animals show signs of distress or deterioration, that is a source of stress for their caregivers and can negatively affect the caregivers' mental health and morale.

- **The bond-or-forfeit process proposed for MCL § 750.50 and § 750.50b is already included in MCL § 750.49 and is working well.**

The bond-or-forfeit process proposed in the amendments to MCL § 750.50 and § 750.50b would closely replicate the process that is now included in MCL § 750.49, Michigan's animal fighting statute. That statute was revised in the 2017-18 session based on almost unanimous, bipartisan approval in the House and Senate. Michigan Humane's cruelty investigation department has used the bond-or-forfeit process in MCL § 750.49 and reports that it is working well.

- **An effective bond-or-forfeit process is a better solution than restitution.**

Although the current anti-neglect and anti-cruelty statutes allow the court to order a convicted owner/defendant to pay restitution, defendant/owners often avoid payment, adding an additional cost and burden on the holding agency to try to collect the money they are owed for the care and housing of seized animals. Requiring a defendant/owner who wants to retain ownership of his or her animals to pay the costs of care while the criminal case is ongoing allows the holding agency to draw on the bond to pay for the animals' care.

- **An effective bond-or-forfeit process protects Michigan's resources and residents.**

In addition to protecting animals, an effective bond-or-forfeit process in Michigan's statutes criminalizing animal neglect and animal cruelty will also protect Michigan's resources and

residents. If law enforcement agencies, animal control shelters, and animal protection shelters do not have to utilize resources to house and care for seized animals, either because they gain title to the animals and can make timely disposition decisions or the costs of their care are appropriately borne by the defendant/owner, the agency's resources (funded by tax dollars or donations) can be used to provide other services to the community. More important, decades of social science research support what is commonly known as The Link<sup>®</sup>, which is a connection between violence against animals and violence against humans. Removing barriers, such as cost of care, from investigating animal cruelty and neglect cases will likely result in identifying human abuse victims.

Thank you for your time and consideration. For the foregoing animal and human welfare reasons, we hope that you will support Senate Bills 657 and 658.

# SENATE BILL NO. 658

November 09, 2023, Introduced by Senator WOJNO and referred to the Committee on Civil Rights, Judiciary, and Public Safety.

A bill to amend 1931 PA 328, entitled  
"The Michigan penal code,"  
by amending section 50b (MCL 750.50b), as amended by 2018 PA 452.

## **THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

- 1       Sec. 50b. (1) As used in this section:
- 2       (a) "Animal" means a vertebrate other than a human being.
- 3       (b) "Companion animal" means an animal that is commonly
- 4       considered to be, or is considered by ~~its~~ **the animal's** owner to be,
- 5       a pet, or that is a service animal. ~~as that term is defined in~~

~~section 50a.~~ Companion animal includes, but is not limited to, dogs and cats.

(2) Except as otherwise provided in this section, a person shall not do any of the following without just cause:

(a) Knowingly kill, torture, mutilate, maim, or disfigure an animal.

(b) Commit a reckless act knowing or having reason to know that the act will cause an animal to be killed, tortured, mutilated, maimed, or disfigured.

(c) Knowingly administer poison to an animal, or knowingly expose an animal to any poisonous substance, with the intent that the substance be taken or swallowed by the animal.

(d) Violate or threaten to violate subdivision (a) or (c) with the intent to cause mental suffering or distress to a person or to exert control over a person.

(3) If the animal is a companion animal and if a person violates subsection (2) (d) and intentionally violates subsection (2) (a) or (c), the person is guilty of killing or torturing animals in the first degree.

(4) If the animal is a companion animal and a person violates subsection (2) (d), or if a person intentionally violates subsection (2) (a) or (c), the person is guilty of killing or torturing animals in the second degree.

(5) Except as otherwise provided in subsections (3) and (4), a person who violates subsection (2) is guilty of killing or torturing animals in the third degree.

(6) Killing or torturing animals in the first degree is a felony punishable by 1 or more of the following:

(a) Imprisonment for not more than 10 years.

1 (b) A fine of not more than \$5,000.00.

2 (c) Community service for not more than 500 hours.

3 (7) Killing or torturing animals in the second degree is a  
4 felony punishable by 1 or more of the following:

5 (a) Imprisonment for not more than 7 years.

6 (b) A fine of not more than \$5,000.00.

7 (c) Community service for not more than 500 hours.

8 (8) Killing or torturing animals in the third degree is a  
9 felony punishable by 1 or more of the following:

10 (a) Imprisonment for not more than 4 years.

11 (b) A fine of not more than \$5,000.00.

12 (c) Community service for not more than 500 hours.

13 (9) The court may order a term of imprisonment imposed for a  
14 violation of this section to be served consecutively to a term of  
15 imprisonment imposed for any other crime including any other  
16 violation of law arising out of the same transaction as the  
17 violation of this section.

18 (10) As a part of the sentence for a violation of subsection  
19 (2), the court may order the defendant to pay **restitution,**  
20 **including, but not limited to,** the costs of **the investigation of**  
21 **the violation of this section, the costs of** the prosecution, and  
22 the costs of the **seizure,** care, housing, ~~and~~ veterinary medical  
23 care, ~~for~~ **and disposition of** the animal victim, as applicable. **The**  
24 **costs of the seizure, care, housing, veterinary medical care, and**  
25 **disposition of the animal victim should not be included in the**  
26 **sentence if they were previously paid by the defendant with a**  
27 **security deposit or bond as described in subsections (22), (24),**  
28 **(25), or (27).** If the court does not order a defendant to pay all  
29 of the applicable costs listed in this subsection, or orders only

1 partial payment of these costs, the court shall state on the record  
 2 the reasons for that action. **As used in this subsection,**  
 3 **"disposition of the animal victim" includes, but is not limited to,**  
 4 **the transfer, euthanasia, or adoption of the animal.**

5 (11) If a term of probation is ordered for a violation of  
 6 subsection (2), the court may include as a condition of that  
 7 probation that the defendant be evaluated to determine the need for  
 8 psychiatric or psychological counseling and, if determined  
 9 appropriate by the court, to receive psychiatric or psychological  
 10 counseling at ~~his or her~~ **the defendant's** own expense.

11 (12) As a part of the sentence for a violation of subsection  
 12 (2), the court may order the defendant not to own or possess an  
 13 animal for any period of time determined by the court, which may  
 14 include permanent relinquishment.

15 (13) A person ~~who~~ **that** owns or possesses an animal in  
 16 violation of an order issued under subsection (12) is subject to  
 17 revocation of probation if the order is issued as a condition of  
 18 probation. A person ~~who~~ **that** owns or possesses an animal in  
 19 violation of an order issued under subsection (12) is also subject  
 20 to the civil and criminal contempt power of the court and, if found  
 21 guilty of criminal contempt, may be punished by imprisonment for  
 22 not more than 90 days, ~~or~~ a fine of not more than \$500.00, or both.

23 (14) This section does not prohibit the lawful killing of  
 24 livestock or a customary animal husbandry or farming practice  
 25 involving livestock.

26 (15) This section does not prohibit the lawful killing of an  
 27 animal ~~pursuant to~~ **under** any of the following:

28 (a) Fishing.

29 (b) Hunting, trapping, or wildlife control regulated under the

1 natural resources and environmental protection act, 1994 PA 451,  
2 MCL 324.101 to 324.90106, and orders issued under that act.

3 (c) Pest or rodent control regulated under part 83 of the  
4 natural resources and environmental protection act, 1994 PA 451,  
5 MCL 324.8301 to 324.8336.

6 (d) Section 19 of the dog law of 1919, 1919 PA 339, MCL  
7 287.279.

8 (16) This section does not prohibit the lawful killing or use  
9 of an animal for scientific research under any of the following or  
10 a rule promulgated under any of the following:

11 (a) 1969 PA 224, MCL 287.381 to 287.395.

12 (b) Sections 2226, 2671, 2676, 7109, and 7333 of the public  
13 health code, 1978 PA 368, MCL 333.2226, 333.2671, 333.2676,  
14 333.7109, and 333.7333.

15 (17) This section does not apply to a veterinarian or a  
16 veterinary technician lawfully engaging in the practice of  
17 veterinary medicine under part 188 of the public health code, 1978  
18 PA 368, MCL 333.18801 to 333.18838.

19 (18) This section does not prohibit the lawful killing or use  
20 of an animal under the animal industry act, 1988 PA 466, MCL  
21 287.701 to 287.746.

22 **(19) Except as provided in this subsection and subsection**  
23 **(28), an animal that is a victim of a violation of this section and**  
24 **was seized by an animal control agency pending the outcome of a**  
25 **criminal action that charges a violation of this section must not**  
26 **be returned to the owner or possessor of the animal if the owner or**  
27 **possessor is alleged to have violated this section. A seized animal**  
28 **must be taken to a local animal control agency or a local animal**  
29 **control agency's designee. A service animal that is a victim of a**

1 violation of this section may be seized by an animal control agency  
2 under this section at the animal control agency's discretion,  
3 taking into consideration the totality of the circumstances. If an  
4 animal owner or possessor is convicted of violating subsection (2),  
5 the court shall award the animal involved in the violation to the  
6 animal control agency for evaluation and disposition.

7 (20) An animal control agency taking custody of an animal  
8 under subsection (19) shall give notice within 72 hours of the  
9 seizure of the animal in person or by registered mail to the last  
10 known address of the animal's owner, if the owner of the animal is  
11 known. If the owner of the animal is unknown, the animal control  
12 agency shall give notice within 72 hours after the seizure by 1 of  
13 the following methods:

14 (a) Posting at the location of the seizure.

15 (b) Delivery to an individual that resides at the location of  
16 the seizure.

17 (c) Registered mail to the location of the seizure.

18 (21) The notice required under subsection (20) must include  
19 all of the following:

20 (a) A description of each animal seized.

21 (b) The time, date, location, and description of circumstances  
22 under which the animal was seized.

23 (c) The address and telephone number of the location where or  
24 under what animal control agency's authority the animal is being  
25 held and contact information for the individual present at that  
26 location from whom security deposit or bond information may be  
27 obtained.

28 (d) A statement that the owner or possessor of the animal may  
29 post a security deposit or bond that may prevent the forfeiture of



1 the animal for the duration of the criminal, forfeiture, or other  
2 court proceeding until the court makes a final determination  
3 regarding the animal's disposition; that failure to post a security  
4 deposit or bond within 14 days after the date on the notice will  
5 result in forfeiture of the animal; and that the owner or possessor  
6 of the animal may, before the expiration of the 14-day period  
7 described in this subdivision, request a hearing from the court  
8 with jurisdiction over the alleged violation of subsection (2) on  
9 whether the requirement to post a security deposit or bond is  
10 justified, whether the cost associated with the security deposit or  
11 bond is fair and reasonable for the care of and provision for the  
12 seized animal as the costs are described in subsection (10), or  
13 both.

14 (e) A statement that the owner or possessor of the animal is  
15 responsible for all costs described in subsection (10), unless the  
16 court determines that the seizure of the animal was not  
17 substantially justified by law.

18 (22) A request for a hearing within 14 days after the date on  
19 the notice prevents forfeiture of the animal until the court  
20 determines whether the requirement to post a security deposit or  
21 bond is justified, whether the amount of the security deposit or  
22 bond is fair and reasonable, or both. Notice of a request for a  
23 hearing under subsection (21) must be served on the animal control  
24 agency holding the animal before the expiration of the 14-day  
25 period described in subsection (21). A hearing on whether the  
26 requirement to post a security deposit or bond is justified,  
27 whether the amount of the security deposit or bond is fair and  
28 reasonable, or both, must be held within 21 days of the request for  
29 a hearing. The hearing is before a judge without a jury and the

1 prosecuting attorney has the burden to establish by a preponderance  
2 of the evidence that a violation of this section occurred. If the  
3 court finds that the prosecuting attorney has met the burden, that  
4 the security deposit or bond is reasonable, or both, the animal  
5 will be forfeited to the animal control agency that seized the  
6 animal unless the owner or possessor of the animal posts the  
7 required security deposit or bond within 72 hours after the  
8 hearing. An owner's or possessor's failure to appear at a scheduled  
9 hearing requested under this subsection will result in automatic  
10 forfeiture of the animal to the animal control agency if the date  
11 of the scheduled hearing is more than 14 days after the date on the  
12 notice described in subsection (21). The testimony of a defendant  
13 at a hearing held under this subsection is only admissible against  
14 the defendant for the purpose of impeachment or in a criminal  
15 prosecution for perjury. The testimony of a defendant at a hearing  
16 held under this subsection does not waive the defendant's  
17 constitutional right against self-incrimination.

18 (23) An animal control agency that holds or requires to be  
19 held a seized animal under subsection (19) shall hold the animal  
20 for a period of 14 consecutive days, including weekends and  
21 holidays, beginning on the date notice was given under subsection  
22 (20). After the expiration of the 14 days, if the owner or a  
23 possessor of the animal has not posted a security deposit or bond  
24 as provided in subsections (21) and (24) or requested a hearing as  
25 described in subsection (22), the animal is forfeited, and the  
26 animal control agency may dispose of the animal by transfer to  
27 another animal control agency, humane euthanasia, or adoption.

28 (24) The security deposit or bond described in subsection  
29 (21) (d) must be in a sufficient amount to secure payment of all

1 costs described in subsection (10) during a 30-day period after  
2 examination of the animal by a licensed veterinarian. The animal  
3 control agency shall determine the amount of the security deposit  
4 or bond not later than 72 hours after the seizure of the animal and  
5 shall make the amount of the security deposit or bond available to  
6 the owner or possessor of the animal on request. Unless the owner  
7 or possessor of the animal requests a hearing as described in  
8 subsection (22), the owner or possessor of the animal shall provide  
9 proof of the security deposit or bond to the animal control agency  
10 not later than 14 days after the date on the notice described in  
11 subsection (21).

12 (25) If an animal is seized and is being held by an animal  
13 control agency or an animal control agency's designee pending the  
14 outcome of a criminal action charging a violation of this section  
15 and the process in subsections (20) through (24) was not utilized,  
16 before final disposition of the criminal charge, the prosecuting  
17 attorney may file a civil action in the court that has jurisdiction  
18 of the criminal action requesting that the court issue an order to  
19 forfeit the animal to the animal control agency before final  
20 disposition of the criminal charge. The prosecuting attorney shall  
21 serve a true copy of the summons and complaint on the defendant  
22 owner or possessor of the animal. On the filing of the civil  
23 action, the court shall set a hearing on the complaint. The hearing  
24 must be conducted within 21 days of the filing of the civil action.  
25 The hearing must be before a judge without a jury. At the hearing,  
26 the prosecuting attorney has the burden of establishing by a  
27 preponderance of the evidence that a violation of this section  
28 occurred. If the court finds that the prosecuting attorney has met  
29 the burden and that the amount of the security deposit or bond

1 necessary to prevent the forfeiture of the animal from the date of  
2 the seizure to 30 days after the date of the hearing is fair and  
3 reasonable based on costs described in subsection (10), the court  
4 shall order immediate forfeiture of the animal to the animal  
5 control agency unless the defendant owner or possessor, within 72  
6 hours after the hearing, submits to the court clerk a security  
7 deposit or bond in a sufficient amount to secure payment of all  
8 costs described in subsection (10) after examination of the animal  
9 by a licensed veterinarian from the date of the seizure to the date  
10 of the hearing and for an additional period of 30 days. A defendant  
11 owner or possessor's failure to post a security deposit or bond  
12 within 72 hours after the hearing or the defendant owner or  
13 possessor's failure to appear at a scheduled hearing under this  
14 subsection will result in automatic forfeiture of the animal to the  
15 animal control agency. The testimony of a defendant at a hearing  
16 held under this subsection is only admissible against the defendant  
17 for the purpose of impeachment or in a criminal prosecution for  
18 perjury. The testimony of a defendant at a hearing held under this  
19 subsection does not waive the defendant's constitutional right  
20 against self-incrimination.

21 (26) An animal control agency that holds or requires to be  
22 held a seized animal as provided in this section may draw on a  
23 security deposit or bond posted under subsection (22), (24), (25),  
24 or (27) to cover the actual reasonable costs incurred as described  
25 in subsection (10) from the date of the seizure to the date of the  
26 official disposition of the animal in the criminal action.

27 (27) If a security deposit or bond has been posted under  
28 subsection (22), (24), or (25), and trial in the criminal action  
29 does not occur within the initial 30-day bond period or is

1 continued to a later date, the owner or possessor shall post an  
2 additional security deposit or bond in an amount determined  
3 sufficient to cover the costs described in subsection (10) as  
4 anticipated to be incurred by the animal control agency caring for  
5 the animal. The additional security deposit or bond must be  
6 calculated in 30-day increments and continue until the criminal  
7 action is resolved. If the owner or possessor of the animal fails  
8 to post a new security deposit or bond with the court before the  
9 previous security deposit or bond expires, the animal is forfeited  
10 to the animal control agency caring for the animal.

11 (28) If the owner or possessor that posted a security deposit  
12 or bond under subsection (22), (24), (25), or (27) is found not  
13 guilty in the criminal action, the amount of the security deposit  
14 or bond posted to prevent disposition of the animal may be returned  
15 to the owner or possessor at the court's discretion, and, subject  
16 to subsections (29), (30), and (31), the animal must be returned to  
17 the owner.

18 (29) If a security deposit or bond is posted by an owner or  
19 possessor of an animal under subsection (22), (24), (25), or (27)  
20 and the court determines that the animal lacks any useful purpose  
21 or poses a threat to public safety under subsection (31), the  
22 posting of the security deposit or bond must not prevent  
23 disposition of the animal.

24 (30) Upon receiving an animal seized under this section, or at  
25 any time thereafter, an animal control agency may humanely  
26 euthanize the animal or have the animal euthanized if, in the  
27 opinion of a licensed veterinarian, the animal is injured or  
28 diseased past recovery or the animal's continued existence is  
29 inhumane so that euthanasia is necessary to relieve pain and

1 suffering. This subsection applies to an animal regardless of  
2 whether a security deposit or bond has been posted under subsection  
3 (22), (24), (25), or (27).

4 (31) An animal control agency that receives an animal seized  
5 under this section may apply to the district court or municipal  
6 court for a hearing to determine whether the animal must be  
7 humanely euthanized because of the animal's lack of any useful  
8 purpose or the public safety threat it poses. The court shall hold  
9 a hearing not later than 30 days after the filing of the  
10 application and shall give notice of the hearing to the owner of  
11 the animal. Upon a finding by the court that the animal lacks any  
12 useful purpose or poses a threat to public safety, the animal  
13 control agency shall humanely euthanize the animal or have the  
14 animal euthanized. Costs described in subsection (10) that are  
15 incurred by an animal control agency, or by a person may, in the  
16 court's discretion, be assessed against the owner of the animal.

# SENATE BILL NO. 657

November 09, 2023, Introduced by Senator POLEHANKI and referred to the Committee on Civil Rights, Judiciary, and Public Safety.

A bill to amend 1931 PA 328, entitled  
"The Michigan penal code,"  
by amending section 50 (MCL 750.50), as amended by 2019 PA 135.

## **THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

- 1       Sec. 50. (1) As used in this section and section 50b:
- 2       (a) "Adequate care" means the provision of sufficient food,
- 3       water, shelter, sanitary conditions, exercise, and veterinary
- 4       medical attention ~~in order~~ to maintain an animal in a state of good
- 5       health.

(b) "Animal" means a vertebrate other than a human being.

~~(c) "Animal control shelter" means a facility operated by a county, city, village, or township to impound and care for animals found in streets or otherwise at large contrary to an ordinance of the county, city, village, or township or state law.~~

~~(d) "Animal protection shelter" means a facility operated by a person, humane society, society for the prevention of cruelty to animals, or any other nonprofit organization, for the care of homeless animals.~~

**(c) "Animal control agency" means an animal control shelter, an animal protection shelter, or a law enforcement agency.**

**(d) "Animal control shelter" and "animal protection shelter" mean those terms as defined in section 1 of 1969 PA 287, MCL 287.331.**

(e) "Breeder" means a person that breeds animals other than livestock or dogs for remuneration, or that is a large-scale dog breeding kennel as that term is defined in section 1 of 1969 PA 287, MCL 287.331.

(f) "Licensed veterinarian" means a person licensed or otherwise authorized to practice veterinary medicine under article 15 of the public health code, 1978 PA 368, MCL 333.16101 to 333.18838.

(g) "Livestock" means that term as defined in section 3 of the animal industry act, 1988 PA 466, MCL 287.703.

(h) "Neglect" means to fail to sufficiently and properly care for an animal to the extent that the animal's health is jeopardized.

(i) "Person" means an individual, partnership, limited liability company, corporation, association, governmental entity,



1 or other legal entity.

2 (j) "Pet shop" means that term as defined in section 1 of 1969  
3 PA 287, MCL 287.331.

4 (k) "Sanitary conditions" means space free from health hazards  
5 including excessive animal waste, overcrowding of animals, or other  
6 conditions that endanger the animal's health. This definition does  
7 not include any condition resulting from a customary and reasonable  
8 practice pursuant to farming or animal husbandry.

9 (l) "Service animal" means all of the following:

10 (i) That term as defined in 28 CFR 36.104.

11 (ii) A miniature horse that has been individually trained to do  
12 work or perform tasks as described in 28 CFR 36.104 for the benefit  
13 of a person with a disability.

14 (m) ~~(l)~~ "Shelter" means adequate protection from the elements  
15 and weather conditions suitable for the age, species, and physical  
16 condition of the animal so as to maintain the animal in a state of  
17 good health. Shelter, for livestock, includes structures or natural  
18 features such as trees or topography. Shelter, for a dog, includes  
19 1 or more of the following:

20 (i) The residence of the dog's owner or other individual.

21 (ii) A doghouse that is an enclosed structure with a roof and  
22 of appropriate dimensions for the breed and size of the dog. The  
23 doghouse must have dry bedding when the outdoor temperature is or  
24 is predicted to drop below freezing.

25 (iii) A structure, including a garage, barn, or shed, that is  
26 sufficiently insulated and ventilated to protect the dog from  
27 exposure to extreme temperatures or, if not sufficiently insulated  
28 and ventilated, contains a doghouse as provided under subparagraph

29 (ii) that is accessible to the dog.

(n) ~~(m)~~ "State of good health" means freedom from disease and illness, and in a condition of proper body weight and temperature for the age and species of the animal, unless the animal is undergoing appropriate treatment.

(o) ~~(n)~~ "Tethering" means the restraint and confinement of a dog by use of a chain, rope, or similar device.

(p) ~~(o)~~ "Water" means potable water that is suitable for the age and species of animal and that is made regularly available unless otherwise directed by a licensed veterinarian.

(2) An owner, possessor, breeder, operator of a pet shop, or person having the charge or custody of an animal shall not do any of the following:

(a) Fail to provide an animal with adequate care.

(b) Cruelly drive, work, or beat an animal, or cause an animal to be cruelly driven, worked, or beaten.

(c) Carry or cause to be carried in or ~~upon~~ **on** a vehicle or otherwise any live animal having the feet or legs tied together, other than an animal being transported for medical care or a horse whose feet are hobbled to protect the horse during transport, or in any other cruel and inhumane manner.

(d) Carry or cause to be carried a live animal in or ~~upon~~ **on** a vehicle or otherwise without providing a secure space, rack, car, crate, or cage in which livestock may stand and in which all other animals may stand, turn around, and lie down during transportation, or while awaiting slaughter. As used in this subdivision, for purposes of transportation of sled dogs, "stand" means sufficient vertical distance to allow the animal to stand without ~~its~~ **the animal's** shoulders touching the top of the crate or transportation vehicle.

1 (e) Abandon an animal or cause an animal to be abandoned, in  
2 any place, without making provisions for the animal's adequate  
3 care, unless premises are vacated for the protection of human life  
4 or the prevention of injury to a human. An animal that is lost by  
5 an owner or custodian while traveling, walking, hiking, or hunting  
6 is not abandoned under this section when the owner or custodian has  
7 made a reasonable effort to locate the animal.

8 (f) Negligently allow any animal, including ~~one who~~ **an animal**  
9 **that** is aged, diseased, maimed, hopelessly sick, disabled, or  
10 nonambulatory to suffer unnecessary neglect, torture, or pain.

11 (g) Tether a dog unless the tether is at least 3 times the  
12 length of the dog as measured from the tip of ~~its~~ **the dog's** nose to  
13 the base of ~~its~~ **the dog's** tail and is attached to a harness or  
14 nonchoke collar designed for tethering. This subdivision does not  
15 apply if the tethering of the dog occurs while the dog is being  
16 groomed, trained, transported, or used in a hunt or event where a  
17 shorter tether is necessary for the safety and well-being of the  
18 dog and others.

19 ~~(3) If an animal is impounded and is being held by an animal~~  
20 ~~control shelter or its designee or an animal protection shelter or~~  
21 ~~its designee or a licensed veterinarian pending the outcome of a~~  
22 ~~criminal action charging a violation of this section or section~~  
23 ~~50b, before final disposition of the criminal charge, the~~  
24 ~~prosecuting attorney may file a civil action in the court that has~~  
25 ~~jurisdiction of the criminal action, requesting that the court~~  
26 ~~issue an order forfeiting the animal to the animal control shelter~~  
27 ~~or animal protection shelter or to a licensed veterinarian before~~  
28 ~~final disposition of the criminal charge. The prosecuting attorney~~  
29 ~~shall serve a true copy of the summons and complaint upon the~~

~~defendant and upon a person with a known ownership interest or known security interest in the animal or a person who has filed a lien with the secretary of state on the animal. The forfeiture of an animal under this section encumbered by a security interest is subject to the interest of the holder of the security interest if he or she did not have prior knowledge of or did not consent to the commission of the crime. Upon the filing of the civil action, the court shall set a hearing on the complaint. The hearing must be conducted within 14 days of the filing of the civil action, or as soon as practicable. The hearing must be before a judge without a jury. At the hearing, the prosecuting attorney has the burden of establishing by a preponderance of the evidence that a violation of this section or section 50b occurred. If the court finds that the prosecuting attorney has met this burden, the court shall order immediate forfeiture of the animal to the animal control shelter or animal protection shelter or the licensed veterinarian unless the defendant, within 72 hours of the hearing, submits to the court clerk cash or other form of security in an amount determined by the court to be sufficient to repay all reasonable costs incurred, and anticipated to be incurred, by the animal control shelter or animal protection shelter or the licensed veterinarian in caring for the animal from the date of initial impoundment to the date of trial. If cash or other security has been submitted, and the trial in the action is continued at a later date, any order of continuance must require the defendant to submit additional cash or security in an amount determined by the court to be sufficient to repay all additional reasonable costs anticipated to be incurred by the animal control shelter or animal protection shelter or the licensed veterinarian in caring for the animal until the new date of trial.~~

1 ~~If the defendant submits cash or other security to the court under~~  
2 ~~this subsection the court may enter an order authorizing the use of~~  
3 ~~that cash or other security before final disposition of the~~  
4 ~~criminal charges to pay the reasonable costs incurred by the animal~~  
5 ~~control shelter or animal protection shelter or the licensed~~  
6 ~~veterinarian in caring for the animal from the date of impoundment~~  
7 ~~to the date of final disposition of the criminal charges. The~~  
8 ~~testimony of a person at a hearing held under this subsection is~~  
9 ~~not admissible against him or her in any criminal proceeding except~~  
10 ~~in a criminal prosecution for perjury. The testimony of a person at~~  
11 ~~a hearing held under this subsection does not waive the person's~~  
12 ~~constitutional right against self-incrimination. An animal seized~~  
13 ~~under this section or section 50b is not subject to any other civil~~  
14 ~~action pending the final judgment of the forfeiture action under~~  
15 ~~this subsection.~~**Except as provided in this subsection and**  
16 **subsection (22), an animal that is a victim of a violation of this**  
17 **section and was seized by an animal control agency pending the**  
18 **outcome of a criminal action that charges a violation of this**  
19 **section must not be returned to the owner or possessor of the**  
20 **animal if the owner or possessor is alleged to have violated this**  
21 **section. A seized animal must be taken to a local animal control**  
22 **agency or a local animal control agency's designee. A service**  
23 **animal that is a victim of a violation of this section may be**  
24 **seized by an animal control agency under this section at the animal**  
25 **control agency's discretion, taking into consideration the totality**  
26 **of the circumstances. If an animal owner or possessor is convicted**  
27 **of violating subsection (2), the court shall award the animal**  
28 **involved in the violation to the animal control agency for**  
29 **evaluation and disposition.**

1 (4) A person ~~who~~**that** violates subsection (2) is guilty of a  
2 crime as follows:

3 (a) Except as otherwise provided in subdivisions (c) to (f),  
4 if the violation involved 1 animal, the person is guilty of a  
5 misdemeanor punishable by 1 or more of the following and may be  
6 ordered to pay the costs of prosecution:

7 (i) Imprisonment for not more than 93 days.

8 (ii) A fine of not more than \$1,000.00.

9 (iii) Community service for not more than 200 hours.

10 (b) Except as otherwise provided in subdivisions (c) to (f),  
11 if the violation involved 2 or 3 animals or the death of any  
12 animal, the person is guilty of a misdemeanor punishable by 1 or  
13 more of the following and may be ordered to pay the costs of  
14 prosecution:

15 (i) Imprisonment for not more than 1 year.

16 (ii) A fine of not more than \$2,000.00.

17 (iii) Community service for not more than 300 hours.

18 (c) If the violation involved 4 or more animals but fewer than  
19 10 animals or the person had 1 prior conviction under subsection  
20 (2), the person is guilty of a felony punishable by 1 or more of  
21 the following and may be ordered to pay the costs of prosecution:

22 (i) Imprisonment for not more than 2 years.

23 (ii) A fine of not more than \$2,000.00.

24 (iii) Community service for not more than 300 hours.

25 (d) If the violation involved 10 or more animals but fewer  
26 than 25 animals or the person had 2 prior convictions for violating  
27 subsection (2), the person is guilty of a felony punishable by 1 or  
28 more of the following and may be ordered to pay the costs of  
29 prosecution:

1 (i) Imprisonment for not more than 4 years.

2 (ii) A fine of not more than \$5,000.00.

3 (iii) Community service for not more than 500 hours.

4 (e) If the violation involved 25 or more animals or the person  
5 has had 3 or more prior convictions for violating subsection (2),  
6 the person is guilty of a felony punishable by 1 or more of the  
7 following and may be ordered to pay the costs of prosecution:

8 (i) Imprisonment for not more than 7 years.

9 (ii) A fine of not more than \$10,000.00.

10 (iii) Community service for not more than 500 hours.

11 (f) If the person is a breeder, or if the person is an  
12 operator of a pet shop and ~~he or she~~ **the person** has had 5 or more  
13 prior convictions for violating 1969 PA 287, MCL 287.331 to  
14 287.340, the person is guilty of a felony punishable by  
15 imprisonment for not more than 2 years, ~~or~~ a fine of not more than  
16 \$5,000.00, or both.

17 (5) The court may order ~~a person~~ **an individual** convicted of  
18 violating subsection (2) to be evaluated to determine the need for  
19 psychiatric or psychological counseling and, if determined  
20 appropriate by the court, to receive psychiatric or psychological  
21 counseling. The evaluation and counseling ~~shall~~ **must** be at the  
22 defendant's own expense.

23 (6) This section does not prohibit a person from being charged  
24 with, convicted of, or punished for any other violation of law  
25 arising out of the same transaction as the violation of this  
26 section.

27 (7) The court may order a term of imprisonment imposed for a  
28 violation of this section to be served consecutively to a term of  
29 imprisonment imposed for any other crime including any other

1 violation of law arising out of the same transaction as the  
2 violation of this section.

3 (8) As a part of the sentence for a violation of subsection  
4 (2), the court may order the defendant to pay **restitution,**  
5 **including, but not limited to,** the costs **of the investigation of**  
6 **the violation of this section, the costs of the prosecution, and**  
7 **the costs** of the **seizure,** care, housing, ~~and~~ veterinary medical  
8 care, ~~for~~ **and disposition of** the animal **victim,** as applicable. **The**  
9 **costs of the seizure, care, housing, veterinary medical care, and**  
10 **disposition of the animal victim should not be included in the**  
11 **sentence if they were previously paid by the defendant with a**  
12 **security deposit or bond as described in subsection (16), (18),**  
13 **(20), or (21).** If the court does not order a defendant to pay all  
14 of the applicable costs listed in this subsection, or orders only  
15 partial payment of these costs, the court shall state on the record  
16 the reason for that action. **As used in this subsection,**  
17 **"disposition of the animal victim" includes, but is not limited to,**  
18 **the transfer, euthanasia, or adoption of the animal.**

19 (9) As a part of the sentence for a violation of subsection  
20 (2), the court may, as a condition of probation, order the  
21 defendant not to own or possess an animal for a period of time not  
22 to exceed the period of probation. If a person is convicted of a  
23 second or subsequent violation of subsection (2), the court may  
24 order the defendant not to own or possess an animal for any period  
25 of time, including permanent relinquishment of animal ownership.

26 (10) A person ~~who~~ **that** owns or possesses an animal in  
27 violation of an order issued under subsection (9) is subject to  
28 revocation of probation if the order is issued as a condition of  
29 probation. A person ~~who~~ **that** owns or possesses an animal in



1 violation of an order issued under subsection (9) is also subject  
2 to the civil and criminal contempt power of the court, and if found  
3 guilty of criminal contempt, may be punished by imprisonment for  
4 not more than 90 days, ~~or~~ a fine of not more than \$500.00, or both.

5 (11) As part of the sentence imposed under subsection (4)(e),  
6 the court may place the defendant on probation for any term of  
7 years, but not less than 5 years.

8 (12) This section does not prohibit the lawful killing or  
9 other use of an animal, including the following:

10 (a) Fishing.

11 (b) Hunting, trapping, or wildlife control regulated under the  
12 natural resources and environmental protection act, 1994 PA 451,  
13 MCL 324.101 to 324.90106.

14 (c) Horse racing.

15 (d) The operation of a zoological park or aquarium.

16 (e) Pest or rodent control regulated under part 83 of the  
17 natural resources and environmental protection act, 1994 PA 451,  
18 MCL 324.8301 to 324.8336.

19 (f) Farming or a generally accepted animal husbandry or  
20 farming practice ~~involving~~ **that involves** livestock.

21 (g) Scientific research under 1969 PA 224, MCL 287.381 to  
22 287.395.

23 (h) Scientific research or the lawful killing of an animal  
24 under sections 2226, 2671, 2676, and 7333 of the public health  
25 code, 1978 PA 368, MCL 333.2226, 333.2671, 333.2676, and 333.7333.

26 (i) The lawful killing or use of an animal under the animal  
27 industry act, 1988 PA 466, MCL 287.701 to 287.746.

28 (13) This section does not apply to a veterinarian or a  
29 veterinary technician lawfully engaging in the practice of

1 veterinary medicine under part 188 of the public health code, 1978  
2 PA 368, MCL 333.18801 to 333.18838.

3 (14) An animal control agency taking custody of an animal  
4 under subsection (3) shall give notice within 72 hours of the  
5 seizure of the animal in person or by registered mail to the last  
6 known address of the animal's owner, if the owner of the animal is  
7 known. If the owner of the animal is unknown, the animal control  
8 agency shall give notice within 72 hours after the seizure by 1 of  
9 the following methods:

10 (a) Posting at the location of the seizure.

11 (b) Delivery to an individual that resides at the location of  
12 the seizure.

13 (c) Registered mail to the location of the seizure.

14 (15) The notice required under subsection (14) must include  
15 all of the following:

16 (a) A description of each animal seized.

17 (b) The time, date, location, and description of circumstances  
18 under which the animal was seized.

19 (c) The address and telephone number of the location where or  
20 under what animal control agency's authority the animal is being  
21 held and contact information for the individual present at that  
22 location from whom security deposit or bond information may be  
23 obtained.

24 (d) A statement that the owner or possessor of the animal may  
25 post a security deposit or bond that may prevent the forfeiture of  
26 the animal for the duration of the criminal, forfeiture, or other  
27 court proceeding until the court makes a final determination  
28 regarding the animal's disposition; that failure to post a security  
29 deposit or bond within 14 days after the date on the notice will

1 result in forfeiture of the animal; and that the owner or possessor  
2 of the animal may, before the expiration of the 14-day period  
3 described in this subdivision, request a hearing from the court  
4 with jurisdiction over the alleged violation of subsection (2) on  
5 whether the requirement to post a security deposit or bond is  
6 justified, whether the cost associated with the security deposit or  
7 bond is fair and reasonable for the care of and provision for the  
8 seized animal as the costs are described under subsection (8), or  
9 both.

10 (e) A statement that the owner or possessor of the animal is  
11 responsible for all costs described in subsection (8), unless the  
12 court determines that the seizure of the animal was not  
13 substantially justified by law.

14 (16) A request for a hearing within 14 days after the date on  
15 the notice prevents forfeiture of the animal until the court  
16 determines whether the requirement to post a security deposit or  
17 bond is justified, whether the amount of the security deposit or  
18 bond is fair and reasonable, or both. Notice of a request for a  
19 hearing under subsection (15) must be served on the animal control  
20 agency holding the animal before the expiration of the 14-day  
21 period described in subsection (15). A hearing on whether the  
22 requirement to post a security deposit or bond is justified,  
23 whether the amount of the security deposit or bond is fair and  
24 reasonable, or both, must be held within 21 days of the request for  
25 the hearing. The hearing is before a judge without a jury and the  
26 prosecuting attorney has the burden to establish by a preponderance  
27 of the evidence that a violation of this section occurred. If the  
28 court finds that the prosecuting attorney has met the burden, that  
29 the security deposit or bond is reasonable, or both, the animal

1 will be forfeited to the animal control agency that seized the  
2 animal unless the owner or possessor of the animal posts the  
3 required security deposit or bond within 72 hours after the  
4 hearing. An owner's or possessor's failure to appear at a scheduled  
5 hearing requested under this subsection will result in automatic  
6 forfeiture of the animal to the animal control agency if the date  
7 of the scheduled hearing is more than 14 days after the date on the  
8 notice described in subsection (15). The testimony of a defendant  
9 at a hearing held under this subsection is only admissible against  
10 the defendant for the purpose of impeachment or in a criminal  
11 prosecution for perjury. The testimony of a defendant at a hearing  
12 held under this subsection does not waive the defendant's  
13 constitutional right against self-incrimination.

14 (17) An animal control agency that holds or requires to be  
15 held a seized animal under subsection (3) shall hold the animal for  
16 a period of 14 consecutive days, including weekends and holidays,  
17 beginning on the date notice was given under subsection (14). After  
18 the expiration of the 14 days, if the owner or a possessor of the  
19 animal has not posted a security deposit or bond as provided in  
20 subsections (15) and (18) or requested a hearing as described in  
21 subsection (16), the animal is forfeited, and the animal control  
22 agency may dispose of the animal by transfer to another animal  
23 control agency, humane euthanasia, or adoption.

24 (18) The security deposit or bond described in subsection  
25 (15)(d) must be in a sufficient amount to secure payment of all  
26 costs described in subsection (8) during a 30-day period after  
27 examination of the animal by a licensed veterinarian. The animal  
28 control agency shall determine the amount of the security deposit  
29 or bond not later than 72 hours after the seizure of the animal and

1 shall make the amount of the security deposit or bond available to  
2 the owner or possessor of the animal on request. Unless the owner  
3 or possessor of the animal requests a hearing as described in  
4 subsection (16), the owner or possessor of the animal shall provide  
5 proof of the security deposit or bond to the animal control agency  
6 not later than 14 days after the date on the notice described in  
7 subsection (15).

8 (19) An animal control agency that holds or requires to be  
9 held a seized animal as provided in this section may draw on a  
10 security deposit or bond posted under subsection (16), (18), (20)  
11 or (21) to cover the actual reasonable costs incurred as described  
12 in subsection (8) from the date of the seizure to the date of the  
13 official disposition of the animal in the criminal action.

14 (20) If an animal is seized and is being held by an animal  
15 control agency or an animal control agency's designee pending the  
16 outcome of a criminal action charging a violation of this section  
17 and the process in subsections (14) to (18) was not utilized,  
18 before final disposition of the criminal charge, the prosecuting  
19 attorney may file a civil action in the court that has jurisdiction  
20 of the criminal action requesting that the court issue an order to  
21 forfeit the animal to the animal control agency before final  
22 disposition of the criminal charge. The prosecuting attorney shall  
23 serve a true copy of the summons and complaint on the defendant  
24 owner or possessor of the animal. On the filing of the civil  
25 action, the court shall set a hearing on the complaint. The hearing  
26 must be conducted within 21 days of the filing of the civil action.  
27 The hearing must be before a judge without a jury. At the hearing,  
28 the prosecuting attorney has the burden of establishing by a  
29 preponderance of the evidence that a violation of this section

1 occurred. If the court finds that the prosecuting attorney has met  
2 the burden and that the amount of the security deposit or bond  
3 necessary to prevent the forfeiture of the animal from the date of  
4 the seizure to 30 days after the date of the hearing is fair and  
5 reasonable based on costs described in subsection (8), the court  
6 shall order immediate forfeiture of the animal to the animal  
7 control agency unless the defendant owner or possessor, within 72  
8 hours after the hearing, submits to the court clerk a security  
9 deposit or bond in a sufficient amount to secure payment of all  
10 costs described in subsection (8) after examination of the animal  
11 by a licensed veterinarian from the date of the seizure to the date  
12 of the hearing and for an additional period of 30 days. A defendant  
13 owner or possessor's failure to post a security deposit or bond  
14 within 72 hours after the hearing or the defendant owner or  
15 possessor's failure to appear at a scheduled hearing under this  
16 subsection will result in automatic forfeiture of the animal to the  
17 animal control agency. The testimony of a defendant at a hearing  
18 held under this subsection is only admissible against the defendant  
19 for the purpose of impeachment or in a criminal prosecution for  
20 perjury. The testimony of a defendant at a hearing held under this  
21 subsection does not waive the defendant's constitutional right  
22 against self-incrimination.

23 (21) If a security deposit or bond has been posted under  
24 subsection (16), (18), or (20), and trial in the criminal action  
25 does not occur within the initial 30-day bond period or is  
26 continued to a later date, the owner or possessor shall post an  
27 additional security deposit or bond in an amount determined  
28 sufficient to cover the costs described in subsection (8) as  
29 anticipated to be incurred by the animal control agency caring for

1 the animal. The additional security deposit or bond must be  
2 calculated in 30-day increments and continue until the criminal  
3 action is resolved. If the owner or possessor of the animal fails  
4 to post a new security deposit or bond with the court before the  
5 previous security deposit or bond expires, the animal is forfeited  
6 to the animal control agency caring for the animal.

7 (22) If the owner or possessor that posted a security deposit  
8 or bond under subsection (16), (18), (20), or (21) is found not  
9 guilty in the criminal action, the amount of the security deposit  
10 or bond posted to prevent disposition of the animal may be returned  
11 to the owner or possessor at the court's discretion, and, subject  
12 to subsections (23), (24), and (25), the animal must be returned to  
13 the owner.

14 (23) If a security deposit or bond is posted by an owner or  
15 possessor of an animal under subsection (16), (18), (20), or (21)  
16 and the court determines that the animal lacks any useful purpose  
17 or poses a threat to public safety under subsection (25), the  
18 posting of the security deposit or bond does not prevent  
19 disposition of the animal.

20 (24) Upon receiving an animal seized under this section, or at  
21 any time thereafter, an animal control agency may humanely  
22 euthanize the animal or have the animal euthanized if, in the  
23 opinion of a licensed veterinarian, the animal is injured or  
24 diseased past recovery or the animal's continued existence is  
25 inhumane so that euthanasia is necessary to relieve pain and  
26 suffering. This subsection applies to an animal regardless of  
27 whether a security deposit or bond has been posted under subsection  
28 (16), (18), (20), or (21).

29 (25) An animal control agency that receives an animal seized

1 under this section may apply to the district court or municipal  
2 court for a hearing to determine whether the animal must be  
3 humanely euthanized because of the animal's lack of any useful  
4 purpose or the public safety threat it poses. The court shall hold  
5 a hearing not later than 30 days after the filing of the  
6 application and shall give notice of the hearing to the owner of  
7 the animal. Upon a finding by the court that the animal lacks any  
8 useful purpose or poses a threat to public safety, the animal  
9 control agency shall humanely euthanize the animal or have the  
10 animal euthanized. Costs described in subsection (8) that are  
11 incurred by an animal control agency, or by a person may, in the  
12 court's discretion, be assessed against the owner of the animal.



## November Shelter Update

- The Holiday Store is now open in the community room. It will be open Thursday-Saturday 10-6pm. We had our own Black Friday deal of 10% everything in the store except the calendars.
- Pet Calendars are now on sale for \$12/calendar and available for purchase in the Holiday Store.
- We partnered with Kong Nation again this year. They were at the shelter on November 22nd to deliver Kongs to the dogs stuffed with their own Thanksgiving meal. It was a very cool experience for everyone involved!
- We had 2 big cat surgeries days this month on November 8th and 14th. Another date is planned on November 29th. A huge thanks to Laura and the staff for organizing these days!
- We have 15 whistle devices for the use on our animals, which are basically fit bits that can track a lot of helpful information on their behaviors. Thanks Ryan for organizing!
- In the works is the same company as the whistle providers is DNA kits for the shelter animals. The company is working on a research project that we will be participating in by photographing animals and submitting them for DNA kits.
- Thanks to Melissa, we have a "Giving Tree" in the lobby with items from our wishlist
- Hills Pet Food is working on an obesity awareness seminar for all shelters and vet clinics and we are signed up. Materials and things will be arriving soon along with a shelter seminar date to be determined.
- Chase is recovering well from surgery. There was some bumps along the road but he is a patient boy who seems to be finally on the road to recovery
- We've had 5 police cases so far this month, with 4 of them still pending outcomes/charges.

Sarah Evers  
Shelter Manager

## **UPAWS Treasurer's Report November 2023**

### **Activities Since Last Report:**

- Annual audit and 990 completed.

### **September 2023 Financial Reports:**

The September 2023 financial reports are presented to the Board of Directors for approval after being reviewed and approved by the Finance Committee.

### **Treasurer's Notes:**

#### Revenue:

- Negative dollar amount for donations is due to a correcting entry for the \$50,000 bequest, actually received \$12,844.96.
- Direct public support continues to fall under budget.
- Interest revenue includes part of Dixon investments.

#### Expense:

- Vet Care, medical supplies, and spay & neuter expenses up for the month but in total still under budget for the year.
- Resale items up due to buying merchandise for the holiday store.

#### Balance Sheet:

- Days cash on hand dropped due to moving \$100,000 from the money market account to two new CDs as approved by the board in August.

### **October 2023 Financial Reports:**

The October 2023 financial reports are presented to the Board of Directors for approval after being reviewed and approved by the Finance Committee.

### **Treasurer's Notes:**

- No significant notes.

Respectfully Submitted,  
Chris Danik  
Treasurer

**Upper Peninsula Animal Welfare Shelter**  
**Statement of Financial Position**  
As of October 31, 2023

	<u>Oct 31, 23</u>	<u>Oct 31, 22</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Nicolet Checking	135,827.36	144,930.36	(9,103.00)
1012 · Nicolet Sally's Fund Savings	0.00	44,829.58	(44,829.58)
1018 · Nicolet Money Mrkt Savings 5336	0.00	785,064.02	(785,064.02)
1030 · First Bank Money Market	473,401.41	0.00	473,401.41
1031 · Sallys Fund Money Market	13,629.40	0.00	13,629.40
1070 · PayPal account	165.32	119.61	45.71
1071 · Square Account	0.00	(51.12)	51.12
1090 · Cash in Drawer	333.78	333.78	0.00
<b>Total Checking/Savings</b>	<u>623,357.27</u>	<u>975,226.23</u>	<u>(351,868.96)</u>
<b>Accounts Receivable</b>			
1200 · *Accounts Receivable	2,273.90	7,596.50	(5,322.60)
1524 · Capital Campaign Pledges	20,150.00	26,710.00	(6,560.00)
<b>Total Accounts Receivable</b>	<u>22,423.90</u>	<u>34,306.50</u>	<u>(11,882.60)</u>
<b>Other Current Assets</b>			
1080 · Petty Cash	400.00	12.78	387.22
1499 · Undeposited Funds	0.00	75.00	(75.00)
1540 · Allowance for Uncol Promises	(14,775.00)	(14,925.00)	150.00
1550 · Discount-CC Pledges Receivable	(2,254.00)	(2,254.00)	0.00
<b>Total Other Current Assets</b>	<u>(16,629.00)</u>	<u>(17,091.22)</u>	<u>462.22</u>
<b>Total Current Assets</b>	<u>629,152.17</u>	<u>992,441.51</u>	<u>(363,289.34)</u>
<b>Fixed Assets</b>			
1611 · Land - County Rd 553	20,586.75	20,586.75	0.00
1615 · Buildings	3,632,714.80	3,632,714.80	0.00
1640 · Vehicles	32,649.00	23,149.00	9,500.00
1643 · Land Improvments	20,617.85	20,617.85	0.00
1645 · Office & Kennel Equipment	11,787.61	5,615.86	6,171.75
1650 · New Shelter-Furniture & Equip	94,464.04	94,464.04	0.00
1670 · Accumulated Depreciation	(614,118.03)	(497,087.53)	(117,030.50)
<b>Total Fixed Assets</b>	<u>3,198,702.02</u>	<u>3,300,060.77</u>	<u>(101,358.75)</u>
<b>Other Assets</b>			
1074 · WF Endowment Fund Investments	334,780.12	325,122.66	9,657.46
1078 · First Bank CD	300,000.00	0.00	300,000.00
1079 · Sallys Fund CD	28,000.00	0.00	28,000.00
1700 · Beneficial Interest in MCCF	107,677.38	100,526.59	7,150.79
1702 · Beneficial Interest-Dixon F B	596,276.71	586,170.34	10,106.37
<b>Total Other Assets</b>	<u>1,366,734.21</u>	<u>1,011,819.59</u>	<u>354,914.62</u>
<b>TOTAL ASSETS</b>	<u><b>5,194,588.40</b></u>	<u><b>5,304,321.87</b></u>	<u><b>(109,733.47)</b></u>
<b>LIABILITIES &amp; EQUITY</b>			

**Liabilities****Current Liabilities****Accounts Payable**

2001 · *Accounts Payable	13,781.63	(50.00)	13,831.63
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Total Accounts Payable	13,781.63	(50.00)	13,831.63
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**Credit Cards**

2005 · Nicolet Bank Cards	7,713.63	0.00	7,713.63
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Total Credit Cards	7,713.63	0.00	7,713.63
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**Other Current Liabilities**

2025 · Accrued Benefits	8,206.31	8,206.31	0.00
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**2100 · Payroll Liabilities**

2101 · Federal Tax W/H Payable	563.60	563.60	0.00
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2102 · Medicare and SS Payable	1,596.55	1,596.55	0.00
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2103 · Michigan W/H Payable	2,110.33	1,655.43	454.90
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2104 · Suta Tax Payable	(953.24)	(135.17)	(818.07)
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2108 · AFLAC pre-tax	0.00	(59.43)	59.43
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2111 · Simple Plan Payable	0.00	(6.00)	6.00
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2100 · Payroll Liabilities - Other	7,578.20	7,950.37	(372.17)
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Total 2100 · Payroll Liabilities	10,895.44	11,565.35	(669.91)
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2550 · Sales Tax Payable	1,236.58	1,973.69	(737.11)
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Total Other Current Liabilities	20,338.33	21,745.35	(1,407.02)
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Total Current Liabilities	41,833.59	21,695.35	20,138.24
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Total Liabilities	41,833.59	21,695.35	20,138.24
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**Equity**

3001 · Beg Net Assets Temp Restricted	1,230,388.00	1,230,388.00	0.00
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3002 · Beg net Assets Perm Restricted	294,517.00	294,517.00	0.00
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3040 · Beg net Assets Unrestricted	95,970.45	95,970.45	0.00
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3900 · Retained Earnings	3,672,215.36	3,828,980.32	(156,764.96)
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Net Income	(140,336.00)	(167,229.25)	26,893.25
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Total Equity	5,152,754.81	5,282,626.52	(129,871.71)
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TOTAL LIABILITIES & EQUITY	5,194,588.40	5,304,321.87	(109,733.47)
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**Upper Peninsula Animal Welfare Shelter**  
**YTD Budget to Actual**  
**October 2023**

	<u>Oct 23</u>	<u>Budget</u>	<u>Jan - Oct 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>4000 · SHELTER REVENUE</b>					
4005 · Pet Adoptions	6,083.38	8,333.33	60,569.00	83,333.33	100,000.00
4010 · Redeemed Animals	510.00	333.33	3,968.00	3,333.33	4,000.00
4012 · Boarding Fee	150.00	166.66	5,017.82	1,666.66	2,000.00
4015 · Vet/Optional Care	90.00	166.66	1,036.06	1,666.66	2,000.00
4017 · Dog Park	295.17	333.33	2,214.96	3,333.33	4,000.00
4018 · Rentals Revenue	59.91	208.33	434.91	2,083.33	2,500.00
4020 · Government Contracted Service:	0.00	4,166.66	56,794.72	41,666.66	50,000.00
4030 · Dog License Revenue	28.00	33.33	386.00	333.33	400.00
4031 · Microchipping	50.00	166.66	935.00	1,666.66	2,000.00
4032 · Nail Clipping / Grooming	378.89	250.00	3,521.90	2,500.00	3,000.00
4033 · Community Spay/Neuter Revenue	60.00	416.66	3,160.50	4,166.66	5,000.00
4050 · Miscellaneous Services	0.00	50.00	250.00	500.00	600.00
4060 · Cremation Services Revenue	162.00	125.00	1,883.00	1,250.00	1,500.00
<b>Total 4000 · SHELTER REVENUE</b>	<b>7,867.35</b>	<b>14,749.95</b>	<b>140,171.87</b>	<b>147,499.95</b>	<b>177,000.00</b>
<b>4100 · DIRECT PUBLIC SUPPORT</b>					
4006 · Pet Care Sponsorship	50.00	1,000.00	6,147.29	10,000.00	12,000.00
4008 · Pet Promotion Sponsorship	200.00	41.66	1,225.00	416.66	500.00
4109 · Pink Lady	225.00	166.66	630.00	1,666.66	2,000.00
4110 · Donations	14,730.62	20,000.00	172,879.55	200,000.00	260,000.00
4119 · Stock Donations	0.00		524.97		
4120 · Special Gifts	0.00	1,500.00	2,478.72	15,000.00	18,000.00
4123 · Memorial Bricks/Tiles	0.00	250.00	500.00	2,500.00	3,000.00
4125 · Donated Svs/Material In Kind	0.00	2,083.33	10,842.39	20,833.33	25,000.00
4132 · Deb's Dog Revenue	0.00		400.00		
4135 · Bequests	0.00	6,250.00	50,000.00	62,500.00	75,000.00
4188 · Naming Opportunities	0.00	2,500.00	0.00	25,000.00	30,000.00
<b>Total 4100 · DIRECT PUBLIC SUPPORT</b>	<b>15,205.62</b>	<b>33,791.65</b>	<b>245,627.92</b>	<b>337,916.65</b>	<b>425,500.00</b>
<b>4156 · GRANT REVENUE</b>					
4157 · General Grants	0.00	1,250.00	577.00	12,500.00	15,000.00
<b>Total 4156 · GRANT REVENUE</b>	<b>0.00</b>	<b>1,250.00</b>	<b>577.00</b>	<b>12,500.00</b>	<b>15,000.00</b>
<b>4200 · FUNDRAISING REVENUE</b>					
4128 · Misc/3rd Party Fundraisers	0.00	0.00	7,137.08	1,400.00	1,400.00
4140 · Canisters	611.22	750.00	7,083.84	7,500.00	9,000.00
4143 · Tadychs Receipts	0.00	3,600.00	3,234.53	7,200.00	7,200.00
4144 · Cause for Paws	0.00	0.00	2,476.00	23,600.00	23,600.00
4147 · Strut Your Mutt	575.92	10,000.00	10,522.12	16,200.00	16,200.00
4151 · Raise The Woof	0.00	0.00	6,137.65	6,350.00	6,350.00
4170 · TUFT Golf Outing	0.00	0.00	27,364.49	26,100.00	26,100.00
4183 · Rescue Raffle	0.00	5,000.00	5,116.42	7,700.00	7,700.00
4197 · Calendar	1,471.18	0.00	14,631.58	20,190.00	23,190.00
<b>Total 4200 · FUNDRAISING REVENUE</b>	<b>2,658.32</b>	<b>19,350.00</b>	<b>83,703.71</b>	<b>116,240.00</b>	<b>120,740.00</b>
<b>4500 · OTHER Revenue</b>					
4205 · Resale Items Revenue	1,662.36	3,100.00	23,224.66	31,000.00	65,000.00
4215 · Interest Revenue	3,559.89	2,500.00	30,760.58	23,500.00	28,500.00

4220 · Miscellaneous Revenue	701.10	66.66	4,235.55	666.66	800.00
4221 · Endowment Fund Earnings	0.00	0.00	4,967.36	4,000.00	4,000.00
4223 · MCCF B.Reider Fund Distribution	0.00	0.00	22,038.90	19,000.00	19,000.00
4227 · Distribution from Dixon Estate	1,966.33	2,400.00	5,856.99	7,200.00	32,000.00
4290 · Retail Discounts	0.00		(114.00)		
4500 · OTHER Revenue - Other	6.00		6.00		
<b>Total 4500 · OTHER Revenue</b>	<b>7,895.68</b>	<b>8,066.66</b>	<b>90,976.04</b>	<b>85,366.66</b>	<b>149,300.00</b>
46000 · Merchandise Sales	0.00		0.00		
<b>Total Income</b>	<b>33,626.97</b>	<b>77,208.26</b>	<b>561,056.54</b>	<b>699,523.26</b>	<b>887,540.00</b>
<b>Gross Profit</b>	<b>33,626.97</b>	<b>77,208.26</b>	<b>561,056.54</b>	<b>699,523.26</b>	<b>887,540.00</b>
<b>Expense</b>					
<b>5000 · Employee Expense</b>					
5129 · Employee Uniforms	0.00	83.33	144.00	833.33	1,000.00
5200 · Payroll Expenses	86.11	16.66	337.82	166.66	200.00
5201 · Wages & Salaries	29,842.01	33,386.62	297,361.70	350,559.48	434,026.00
5202 · Overtime	547.95	833.33	8,093.28	8,333.33	10,000.00
5203 · Bonuses	320.00	0.00	4,199.43	0.00	14,000.00
5225 · Simple Plan Employer	199.56	225.00	2,203.30	2,250.00	2,700.00
5230 · Michigan Unemployment Payabl	3.28	51.66	1,687.45	516.66	620.00
5235 · Employer Social Security	1,904.01	2,294.13	19,199.49	22,941.34	27,529.61
5240 · Employer Medicare	445.33	536.53	4,490.23	5,365.31	6,438.38
5245 · Worker's Compensation	228.00	222.91	3,825.00	2,229.16	2,675.00
5246 · Employee Relations	63.68	416.66	330.36	4,166.66	5,000.00
5247 · QSEHRA	0.00		0.00		
5248 · Health Ben / Dental / Vision	275.90	750.00	3,244.77	7,500.00	9,000.00
<b>Total 5000 · Employee Expense</b>	<b>33,915.83</b>	<b>38,816.83</b>	<b>345,116.83</b>	<b>404,861.93</b>	<b>513,188.99</b>
<b>5500 · OPERATING EXPENSE</b>					
5009 · Phone/Network Access	365.93	400.00	3,230.86	4,000.00	4,800.00
5011 · Merchant Service Fees	317.86	666.66	3,512.93	6,666.66	8,000.00
5012 · Bank Service Charges	0.00	12.50	0.00	125.00	150.00
5050 · Utilities	2,995.04	3,166.66	29,376.44	31,666.66	38,000.00
5100 · Cleaning Supplies	268.78	375.00	3,720.89	3,750.00	4,500.00
5102 · Animal Supplies/Equipment	18.65	541.66	4,264.24	5,416.66	6,500.00
5105 · Repairs/Maintenance	354.97	1,083.33	11,224.75	10,833.33	13,000.00
5106 · Garbage/Snow Removal	235.33	508.33	6,772.78	5,083.33	6,100.00
5115 · Office Supplies/Postage	877.99	416.66	4,806.56	4,166.66	5,000.00
5117 · Community Spay/Neuter Expens	1,023.50	583.33	6,147.94	5,833.33	7,000.00
5119 · Small Equipment	0.00	250.00	1,505.79	2,500.00	3,000.00
5120 · Building/Auto Insurance	0.00	818.18	34,442.08	33,363.63	35,000.00
5125 · Food	293.25	833.33	9,457.29	8,333.33	10,000.00
5127 · Microchips	0.00	0.00	3,325.00	0.00	0.00
5130 · Medical Supplies-Vaccines	613.87	1,380.83	10,721.54	13,808.33	16,570.00
5135 · Vet Care	7,219.88	4,166.66	27,926.04	41,666.66	50,000.00
5140 · Spay & Neuter Expense	2,745.00	2,083.33	26,377.32	20,833.33	25,000.00
5145 · Vehicle	277.40	125.00	1,351.30	1,250.00	1,500.00
5146 · Dog License Expense	0.00	37.50	250.00	375.00	450.00
5150 · Mileage	87.50	150.00	498.60	1,500.00	1,800.00
5160 · Depreciation	0.00		93,624.40		
5165 · Cash over/short	(9.83)	8.33	206.04	83.33	100.00
5530 · Cremation Services Expense	0.00	125.00	3,035.00	1,250.00	1,500.00
6138 · Pink Lady Expense	242.00	166.66	1,668.75	1,666.66	2,000.00
6524 · Dog Park	0.00		0.00		
6539 · Computer Software	199.50	583.33	4,782.99	5,833.33	7,000.00

6565 · IT Consulting	0.00	125.00	1,263.00	1,250.00	1,500.00
<b>Total 5500 · OPERATING EXPENSE</b>	<b>18,126.62</b>	<b>18,607.28</b>	<b>293,492.53</b>	<b>211,255.23</b>	<b>248,470.00</b>
<b>5550 · GRANT EXPENSE</b>					
5551 · General Grants	0.00	83.33	500.65	833.33	1,000.00
<b>Total 5550 · GRANT EXPENSE</b>	<b>0.00</b>	<b>83.33</b>	<b>500.65</b>	<b>833.33</b>	<b>1,000.00</b>
<b>5600 · FUNDRAISING EXPENSE</b>					
5280 · Live Trap Fundrasier Expense	0.00		1,806.00		
6307 · Calendar Expense	425.00	3,150.00	1,403.92	3,450.00	3,905.00
6311 · Cause for Paws Expense	0.00	0.00	1,241.25	7,080.00	7,080.00
6315 · Misc/3rd Party Fund Expense	0.00	8.34	186.24	83.33	100.00
6317 · Raise The Woof Expense	0.00	0.00	1,482.45	2,100.00	2,100.00
6322 · Rescue Raffle Expense	1,300.00	2,000.00	1,519.00	2,280.00	2,280.00
6324 · Miscellaneous Expenses	70.01	16.66	204.97	166.66	200.00
6330 · TUFT Golf Outing Expense	0.00	0.00	9,110.86	7,233.00	7,233.00
6550 · Strut Your Mutt Expense	56.00	0.00	3,793.61	2,350.00	2,350.00
6551 · Canisters Expense	0.00	0.00	0.00	0.00	0.00
<b>Total 5600 · FUNDRAISING EXPENSE</b>	<b>1,851.01</b>	<b>5,175.00</b>	<b>20,748.30</b>	<b>24,742.99</b>	<b>25,248.00</b>
<b>6000 · OTHER EXPENSE</b>					
5142 · Volunteer Program	101.98	100.00	922.52	1,000.00	1,200.00
6313 · Direct Solicitations	0.00	0.00	6,483.05	10,800.00	10,800.00
6503 · Community Outreach	250.59	166.66	1,863.04	1,666.66	2,000.00
6504 · Memorial Bricks/Tiles	0.00	166.66	0.00	1,666.66	2,000.00
6505 · Professional Fees	1,710.00	833.33	4,702.67	8,333.33	10,000.00
6510 · Publications	0.00	0.00	46.65	5,000.00	10,000.00
6511 · Pet Promotion Expense	369.98	150.00	1,782.48	1,500.00	1,800.00
6515 · Promotions & Advertising	36.19	83.33	906.60	833.33	1,000.00
6525 · Resale Items Expense	5,349.50	9,000.00	25,416.40	19,800.00	30,000.00
6530 · Conferences / Training	190.00	333.33	869.80	3,333.33	4,000.00
6532 · Donor Development	0.00	83.33	339.96	833.33	1,000.00
6533 · Strategic Planning	0.00	100.00	0.00	1,000.00	1,200.00
6535 · Licenses, Dues, Permits & Fees	410.97	100.00	3,576.97	1,000.00	1,200.00
6540 · Miscellaneous Expense	0.00	166.66	5,931.29	1,666.66	2,000.00
6561 · Investment Expense	1,162.77	1,703.33	13,296.73	17,033.33	20,440.00
6688 · Naming Opportunity Expense	0.00	50.00	0.00	500.00	600.00
<b>Total 6000 · OTHER EXPENSE</b>	<b>9,581.98</b>	<b>13,036.63</b>	<b>66,138.16</b>	<b>75,966.63</b>	<b>99,240.00</b>
<b>Total Expense</b>	<b>63,475.44</b>	<b>75,719.07</b>	<b>725,996.47</b>	<b>717,660.11</b>	<b>887,146.99</b>
<b>Net Ordinary Income</b>	<b>(29,848.47)</b>	<b>1,489.19</b>	<b>(164,939.93)</b>	<b>(18,136.85)</b>	<b>393.01</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4300 · Unrealized Gain/Loss	(7,700.51)		6,830.62		
4310 · Realized Loss/Gain LT Invstmnt	0.00		1,679.37		
<b>4400 · RESTRICTED REVENUE</b>					
<b>7300 · New Shelter</b>					
6519 · Capital/Bldg Improvements Exp	0.00		0.00		
<b>Total 7300 · New Shelter</b>	<b>0.00</b>		<b>0.00</b>		
<b>7400 · SALLY'S FUND</b>					
4218 · Sally's Fund Revenue	60.00		17,606.98		
6518 · Sally's Fund Expense	0.00		(1,513.00)		
<b>Total 7400 · SALLY'S FUND</b>	<b>60.00</b>		<b>16,093.98</b>		
<b>Total 4400 · RESTRICTED REVENUE</b>	<b>60.00</b>		<b>16,093.98</b>		
<b>Total Other Income</b>	<b>(7,640.51)</b>		<b>24,603.97</b>		
<b>Other Expense</b>					
6200 · Interest Expense	0.04		0.04		

Total Other Expense	<u>0.04</u>		<u>0.04</u>		
Net Other Income	<u>(7,640.55)</u>		<u>24,603.93</u>		
Net Income	<u><u>(37,489.02)</u></u>	<u><u>1,489.19</u></u>	<u><u>(140,336.00)</u></u>	<u><u>(18,136.85)</u></u>	<u><u>393.01</u></u>



**Upper Peninsula Animal Welfare Shelter**

**Days Cash On Hand as of October 2023**

	<b>Cash Less Restricted Funds*</b>	<b>Annual Expense</b>	<b>Daily Expense</b>	<b>Days Cash on Hand</b>	
<b>2023</b>	\$612,401.77	\$887,146.99	\$2,430.54	252	(Year to Date)
<b>2022</b>	\$969,199.36	\$776,458.72	\$2,127.28	456	
<b>2021</b>	\$882,513.53	\$774,749.62	\$2,122.60	416	
<b>2020</b>	\$645,045.70	\$753,663.47	\$2,064.83	312	
<b>2019</b>	\$415,591.49	\$741,157.74	\$2,030.57	205	
<b>2018</b>	\$311,797.49	\$521,136.55	\$1,427.77	218	
<b>2017</b>	\$215,192.09	\$536,174.67	\$1,468.97	146	
<b>2016</b>	\$201,661.55	\$602,450.00	\$1,650.55	122	
<b>2015</b>	\$152,858.00	\$576,669.00	\$1,579.92	97	
<b>2014</b>	\$191,970.00	\$520,354.25	\$1,425.63	135	
<b>2013</b>	\$146,529.00	\$431,923.23	\$1,183.35	124	
<b>2012</b>	\$147,882.00	\$451,620.63	\$1,237.32	120	

**Notes**

**Feburary 2023**      \$200,000 moved to four Certificates of Deposit (CD) per board R&R  
**September 2023**      \$100,000 moved to new CDs

***Cash Less Restricted Funds includes:*** General Checking Account, Money Market Account, Accounts Receivable, Square balance, Paypal balance, Petty Cash, Cash in Drawer, and Undeposited Funds

**Upper Peninsula Animal Welfare Shelter**  
**Statement of Financial Position**  
**As of September 30, 2023**

	<u>Sep 30, 23</u>	<u>Sep 30, 22</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Nicolet Checking	161,611.80	176,285.86	(14,674.06)
1012 · Nicolet Sally's Fund Savings	0.00	36,091.58	(36,091.58)
1018 · Nicolet Money Mrkt Savings 5336	0.00	784,664.16	(784,664.16)
1030 · First Bank Money Market	470,257.74	0.00	470,257.74
1031 · Sallys Fund Money Market	13,524.92	0.00	13,524.92
1070 · PayPal account	140.81	590.31	(449.50)
1071 · Square Account	0.00	(51.12)	51.12
1090 · Cash in Drawer	333.78	333.78	0.00
<b>Total Checking/Savings</b>	<u>645,869.05</u>	<u>997,914.57</u>	<u>(352,045.52)</u>
<b>Accounts Receivable</b>			
1200 · *Accounts Receivable	3,541.40	5,113.50	(1,572.10)
1524 · Capital Campaign Pledges	20,400.00	27,295.00	(6,895.00)
<b>Total Accounts Receivable</b>	<u>23,941.40</u>	<u>32,408.50</u>	<u>(8,467.10)</u>
<b>Other Current Assets</b>			
1080 · Petty Cash	400.00	12.78	387.22
1499 · Undeposited Funds	0.00	75.00	(75.00)
1500 · Stripe - Photo Contest	263.83	0.00	263.83
1510 · Stripe - Strutt Your Mutt	845.86	0.00	845.86
1540 · Allowance for Uncol Promises	(14,775.00)	(14,925.00)	150.00
1550 · Discount-CC Pledges Receivable	(2,254.00)	(2,254.00)	0.00
<b>Total Other Current Assets</b>	<u>(15,519.31)</u>	<u>(17,091.22)</u>	<u>1,571.91</u>
<b>Total Current Assets</b>	<u>654,291.14</u>	<u>1,013,231.85</u>	<u>(358,940.71)</u>
<b>Fixed Assets</b>			
1611 · Land - County Rd 553	20,586.75	20,586.75	0.00
1615 · Buildings	3,632,714.80	3,632,714.80	0.00
1640 · Vehicles	32,649.00	23,149.00	9,500.00
1643 · Land Improvments	20,617.85	20,617.85	0.00
1645 · Office & Kennel Equipment	10,514.61	5,615.86	4,898.75
1650 · New Shelter-Furniture & Equip	94,464.04	94,464.04	0.00
1670 · Accumulated Depreciation	(614,118.03)	(380,057.07)	(234,060.96)
<b>Total Fixed Assets</b>	<u>3,197,429.02</u>	<u>3,417,091.23</u>	<u>(219,662.21)</u>
<b>Other Assets</b>			
1074 · WF Endowment Fund Investments	342,630.56	313,632.50	28,998.06
1078 · First Bank CD	300,000.00	0.00	300,000.00
1079 · Sallys Fund CD	28,000.00	0.00	28,000.00
1700 · Beneficial Interest in MCCF	107,677.38	100,526.59	7,150.79
1702 · Beneficial Interest-Dixon F B	596,276.71	586,170.34	10,106.37
<b>Total Other Assets</b>	<u>1,374,584.65</u>	<u>1,000,329.43</u>	<u>374,255.22</u>

<b>TOTAL ASSETS</b>	<b><u>5,226,304.81</u></b>	<b><u>5,430,652.51</u></b>	<b><u>(204,347.70)</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2001 · *Accounts Payable	10,766.02	(50.00)	10,816.02
<b>Total Accounts Payable</b>	10,766.02	(50.00)	10,816.02
<b>Credit Cards</b>			
2005 · Nicolet Bank Cards	4,470.05	0.00	4,470.05
<b>Total Credit Cards</b>	4,470.05	0.00	4,470.05
<b>Other Current Liabilities</b>			
2025 · Accrued Benefits	8,206.31	8,206.31	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	1,596.55	0.00
2103 · Michigan W/H Payable	2,178.31	4,977.46	(2,799.15)
2104 · Suta Tax Payable	(540.52)	(22.64)	(517.88)
2108 · AFLAC pre-tax	0.00	(59.43)	59.43
2111 · Simple Plan Payable	0.00	(6.00)	6.00
2100 · Payroll Liabilities - Other	7,551.59	7,924.40	(372.81)
<b>Total 2100 · Payroll Liabilities</b>	11,349.53	14,973.94	(3,624.41)
2550 · Sales Tax Payable	1,269.07	1,772.48	(503.41)
<b>Total Other Current Liabilities</b>	20,824.91	24,952.73	(4,127.82)
<b>Total Current Liabilities</b>	36,060.98	24,902.73	11,158.25
<b>Total Liabilities</b>	36,060.98	24,902.73	11,158.25
<b>Equity</b>			
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	3,672,215.36	3,828,980.32	(156,764.96)
<b>Net Income</b>	(102,846.98)	(44,105.99)	(58,740.99)
<b>Total Equity</b>	5,190,243.83	5,405,749.78	(215,505.95)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,226,304.81</u></b>	<b><u>5,430,652.51</u></b>	<b><u>(204,347.70)</u></b>

**Upper Peninsula Animal Welfare Shelter**  
**YTD Budget to Actual**  
**September 2023**

	<u>Sep 23</u>	<u>Budget</u>	<u>Jan - Sep 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
<b>4000 · SHELTER REVENUE</b>					
4005 · Pet Adoptions	8,419.36	8,333.34	54,485.62	75,000.00	100,000.00
4010 · Redeemed Animals	625.00	333.34	3,458.00	3,000.00	4,000.00
4012 · Boarding Fee	185.00	166.68	4,867.82	1,500.00	2,000.00
4015 · Vet/Optional Care	175.15	166.68	946.06	1,500.00	2,000.00
4017 · Dog Park	105.00	333.34	1,919.79	3,000.00	4,000.00
4018 · Rentals Revenue	120.00	208.34	375.00	1,875.00	2,500.00
4020 · Government Contracted Service	2,110.10	4,166.68	56,794.72	37,500.00	50,000.00
4030 · Dog License Revenue	8.00	33.34	358.00	300.00	400.00
4031 · Microchipping	75.00	166.68	885.00	1,500.00	2,000.00
4032 · Nail Clipping / Grooming	330.00	250.00	3,143.01	2,250.00	3,000.00
4033 · Community Spay/Neuter Revenue	120.00	416.68	3,100.50	3,750.00	5,000.00
4050 · Miscellaneous Services	0.00	50.00	250.00	450.00	600.00
4060 · Cremation Services Revenue	37.00	125.00	1,721.00	1,125.00	1,500.00
<b>Total 4000 · SHELTER REVENUE</b>	<b>12,309.61</b>	<b>14,750.10</b>	<b>132,304.52</b>	<b>132,750.00</b>	<b>177,000.00</b>
<b>4100 · DIRECT PUBLIC SUPPORT</b>					
4006 · Pet Care Sponsorship	75.00	1,000.00	6,097.29	9,000.00	12,000.00
4008 · Pet Promotion Sponsorship	0.00	41.68	1,025.00	375.00	500.00
4109 · Pink Lady	25.00	166.68	405.00	1,500.00	2,000.00
4110 · Donations	(37,155.04)	20,000.00	158,148.93	180,000.00	260,000.00
4119 · Stock Donations	0.00		524.97		
4120 · Special Gifts	230.01	1,500.00	2,478.72	13,500.00	18,000.00
4123 · Memorial Bricks/Tiles	0.00	250.00	500.00	2,250.00	3,000.00
4125 · Donated Svs/Material In Kind	0.00	2,083.34	10,842.39	18,750.00	25,000.00
4132 · Deb's Dog Revenue	400.00		400.00		
4135 · Bequests	50,000.00	6,250.00	50,000.00	56,250.00	75,000.00
4188 · Naming Opportunities	0.00	2,500.00	0.00	22,500.00	30,000.00
<b>Total 4100 · DIRECT PUBLIC SUPPORT</b>	<b>13,574.97</b>	<b>33,791.70</b>	<b>230,422.30</b>	<b>304,125.00</b>	<b>425,500.00</b>
<b>4156 · GRANT REVENUE</b>					
4157 · General Grants	0.00	1,250.00	577.00	11,250.00	15,000.00
<b>Total 4156 · GRANT REVENUE</b>	<b>0.00</b>	<b>1,250.00</b>	<b>577.00</b>	<b>11,250.00</b>	<b>15,000.00</b>
<b>4200 · FUNDRAISING REVENUE</b>					
4128 · Misc/3rd Party Fundraisers	0.00	0.00	7,137.08	1,400.00	1,400.00
4140 · Canisters	273.04	750.00	6,472.62	6,750.00	9,000.00
4143 · Tadychs Receipts	0.00	0.00	3,234.53	3,600.00	7,200.00
4144 · Cause for Paws	0.00	0.00	2,476.00	23,600.00	23,600.00
4147 · Strut Your Mutt	8,446.20	3,100.00	9,946.20	6,200.00	16,200.00
4151 · Raise The Woof	0.00	0.00	6,137.65	6,350.00	6,350.00
4170 · TUFT Golf Outing	3,500.00	0.00	27,364.49	26,100.00	26,100.00
4183 · Rescue Raffle	3,616.42	540.00	5,116.42	2,700.00	7,700.00
4197 · Calendar	618.98	0.00	13,160.40	20,190.00	23,190.00
<b>Total 4200 · FUNDRAISING REVENUE</b>	<b>16,454.64</b>	<b>4,390.00</b>	<b>81,045.39</b>	<b>96,890.00</b>	<b>120,740.00</b>
<b>4500 · OTHER Revenue</b>					
4205 · Resale Items Revenue	2,388.99	3,100.00	21,562.30	27,900.00	65,000.00
4215 · Interest Revenue	8,825.86	2,500.00	27,200.69	21,000.00	28,500.00
4220 · Miscellaneous Revenue	884.53	66.68	3,534.45	600.00	800.00

4221 · Endowment Fund Earnings	0.00	0.00	4,967.36	4,000.00	4,000.00
4223 · MCCF B.Reider Fund Distribution	0.00	0.00	22,038.90	19,000.00	19,000.00
4227 · Distribution from Dixon Estate	0.00	0.00	3,890.66	4,800.00	32,000.00
4290 · Retail Discounts	6.00		(114.00)		
4500 · OTHER Revenue - Other	0.00		0.00		
<b>Total 4500 · OTHER Revenue</b>	<b>12,105.38</b>	<b>5,666.68</b>	<b>83,080.36</b>	<b>77,300.00</b>	<b>149,300.00</b>
46000 · Merchandise Sales	(3,500.00)		0.00		
<b>Total Income</b>	<b>50,944.60</b>	<b>59,848.48</b>	<b>527,429.57</b>	<b>622,315.00</b>	<b>887,540.00</b>
<b>Gross Profit</b>	<b>50,944.60</b>	<b>59,848.48</b>	<b>527,429.57</b>	<b>622,315.00</b>	<b>887,540.00</b>
<b>Expense</b>					
<b>5000 · Employee Expense</b>					
5129 · Employee Uniforms	144.00	83.34	144.00	750.00	1,000.00
5200 · Payroll Expenses	(16.84)	16.68	251.71	150.00	200.00
5201 · Wages & Salaries	30,821.79	33,386.62	267,519.69	317,172.86	434,026.00
5202 · Overtime	1,207.54	833.34	7,545.33	7,500.00	10,000.00
5203 · Bonuses	359.43	0.00	3,879.43	0.00	14,000.00
5225 · Simple Plan Employer	212.33	225.00	2,003.74	2,025.00	2,700.00
5230 · Michigan Unemployment Payabl	398.97	51.68	1,684.17	465.00	620.00
5235 · Employer Social Security	2,008.10	2,294.14	17,295.48	20,647.21	27,529.61
5240 · Employer Medicare	469.65	536.53	4,044.90	4,828.78	6,438.38
5245 · Worker's Compensation	266.00	222.93	3,597.00	2,006.25	2,675.00
5246 · Employee Relations	121.60	416.68	266.68	3,750.00	5,000.00
5247 · QSEHRA	0.00		0.00		
5248 · Health Ben / Dental / Vision	275.90	750.00	2,968.87	6,750.00	9,000.00
<b>Total 5000 · Employee Expense</b>	<b>36,268.47</b>	<b>38,816.94</b>	<b>311,201.00</b>	<b>366,045.10</b>	<b>513,188.99</b>
<b>5500 · OPERATING EXPENSE</b>					
5009 · Phone/Network Access	261.10	400.00	2,864.93	3,600.00	4,800.00
5011 · Merchant Service Fees	342.38	666.68	3,195.07	6,000.00	8,000.00
5012 · Bank Service Charges	0.00	12.50	0.00	112.50	150.00
5050 · Utilities	2,380.56	3,166.68	26,381.40	28,500.00	38,000.00
5100 · Cleaning Supplies	379.90	375.00	3,452.11	3,375.00	4,500.00
5102 · Animal Supplies/Equipment	103.39	541.68	4,245.59	4,875.00	6,500.00
5105 · Repairs/Maintenance	747.95	1,083.34	10,869.78	9,750.00	13,000.00
5106 · Garbage/Snow Removal	234.30	508.34	6,537.45	4,575.00	6,100.00
5115 · Office Supplies/Postage	832.91	416.68	3,928.57	3,750.00	5,000.00
5117 · Community Spay/Neuter Expens	1,560.64	583.34	5,124.44	5,250.00	7,000.00
5119 · Small Equipment	0.00	250.00	1,505.79	2,250.00	3,000.00
5120 · Building/Auto Insurance	0.00	818.18	34,442.08	32,545.45	35,000.00
5125 · Food	162.09	833.34	9,164.04	7,500.00	10,000.00
5127 · Microchips	0.00	0.00	3,325.00	0.00	0.00
5130 · Medical Supplies-Vaccines	2,570.71	1,380.84	10,107.67	12,427.50	16,570.00
5135 · Vet Care	6,187.50	4,166.68	20,706.16	37,500.00	50,000.00
5140 · Spay & Neuter Expense	5,201.00	2,083.34	23,632.32	18,750.00	25,000.00
5145 · Vehicle	263.43	125.00	1,073.90	1,125.00	1,500.00
5146 · Dog License Expense	110.00	37.50	250.00	337.50	450.00
5150 · Mileage	0.00	150.00	411.10	1,350.00	1,800.00
5160 · Depreciation	0.00		93,624.40		
5165 · Cash over/short	10.24	8.34	215.87	75.00	100.00
5530 · Cremation Services Expense	1,480.00	125.00	3,035.00	1,125.00	1,500.00
6138 · Pink Lady Expense	0.00	166.68	1,426.75	1,500.00	2,000.00
6524 · Dog Park	(131.64)		0.00		
6539 · Computer Software	519.36	583.34	4,583.49	5,250.00	7,000.00
6565 · IT Consulting	784.00	125.00	1,263.00	1,125.00	1,500.00

<b>Total 5500 · OPERATING EXPENSE</b>	<u>23,999.82</u>	<u>18,607.48</u>	<u>275,365.91</u>	<u>192,647.95</u>	<u>248,470.00</u>
<b>5550 · GRANT EXPENSE</b>					
5551 · General Grants	<u>0.00</u>	<u>83.34</u>	<u>500.65</u>	<u>750.00</u>	<u>1,000.00</u>
<b>Total 5550 · GRANT EXPENSE</b>	<u>0.00</u>	<u>83.34</u>	<u>500.65</u>	<u>750.00</u>	<u>1,000.00</u>
<b>5600 · FUNDRAISING EXPENSE</b>					
5280 · Live Trap Fundrasier Expense	0.00		1,806.00		
6307 · Calendar Expense	51.17	0.00	978.92	300.00	3,905.00
6311 · Cause for Paws Expense	(144.00)	0.00	1,241.25	7,080.00	7,080.00
6315 · Misc/3rd Party Fund Expense	0.00	8.33	186.24	74.99	100.00
6317 · Raise The Woof Expense	300.00	0.00	1,482.45	2,100.00	2,100.00
6322 · Rescue Raffle Expense	0.00	0.00	219.00	280.00	2,280.00
6324 · Miscellaneous Expenses	0.00	16.68	134.96	150.00	200.00
6330 · TUFT Golf Outing Expense	0.00	0.00	9,110.86	7,233.00	7,233.00
6550 · Strut Your Mutt Expense	3,577.36	2,350.00	3,737.61	2,350.00	2,350.00
6551 · Canisters Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total 5600 · FUNDRAISING EXPENSE</b>	<u>3,784.53</u>	<u>2,375.01</u>	<u>18,897.29</u>	<u>19,567.99</u>	<u>25,248.00</u>
<b>6000 · OTHER EXPENSE</b>					
5142 · Volunteer Program	32.00	100.00	820.54	900.00	1,200.00
6313 · Direct Solicitations	0.00	0.00	6,483.05	10,800.00	10,800.00
6503 · Community Outreach	77.26	166.68	1,612.45	1,500.00	2,000.00
6504 · Memorial Bricks/Tiles	0.00	166.68	0.00	1,500.00	2,000.00
6505 · Professional Fees	0.00	833.34	2,992.67	7,500.00	10,000.00
6510 · Publications	0.00	0.00	46.65	5,000.00	10,000.00
6511 · Pet Promotion Expense	85.00	150.00	1,412.50	1,350.00	1,800.00
6515 · Promotions & Advertising	53.52	83.34	870.41	750.00	1,000.00
6525 · Resale Items Expense	4,559.32	1,200.00	20,066.90	10,800.00	30,000.00
6530 · Conferences / Training	300.00	333.34	679.80	3,000.00	4,000.00
6532 · Donor Development	0.00	83.34	339.96	750.00	1,000.00
6533 · Strategic Planning	0.00	100.00	0.00	900.00	1,200.00
6535 · Licenses, Dues, Permits & Fees	759.00	100.00	3,166.00	900.00	1,200.00
6540 · Miscellaneous Expense	5.08	166.68	5,931.29	1,500.00	2,000.00
6561 · Investment Expense	3,819.38	1,703.34	12,133.96	15,330.00	20,440.00
6688 · Naming Opportunity Expense	<u>0.00</u>	<u>50.00</u>	<u>0.00</u>	<u>450.00</u>	<u>600.00</u>
<b>Total 6000 · OTHER EXPENSE</b>	<u>9,690.56</u>	<u>5,236.74</u>	<u>56,556.18</u>	<u>62,930.00</u>	<u>99,240.00</u>
<b>Total Expense</b>	<u>73,743.38</u>	<u>65,119.51</u>	<u>662,521.03</u>	<u>641,941.04</u>	<u>887,146.99</u>
<b>Net Ordinary Income</b>	<u>(22,798.78)</u>	<u>(5,271.03)</u>	<u>(135,091.46)</u>	<u>(19,626.04)</u>	<u>393.01</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4300 · Unrealized Gain/Loss	(30,463.13)		14,531.13		
4310 · Realized Loss/Gain LT Invstmnt	0.00		1,679.37		
<b>4400 · RESTRICTED REVENUE</b>					
7300 · New Shelter					
6519 · Capital/Bldg Improvements Exp	<u>0.00</u>		<u>0.00</u>		
<b>Total 7300 · New Shelter</b>	<u>0.00</u>		<u>0.00</u>		
7400 · SALLY'S FUND					
4218 · Sally's Fund Revenue	10,380.00		17,546.98		
6518 · Sally's Fund Expense	<u>(595.00)</u>		<u>(1,513.00)</u>		
<b>Total 7400 · SALLY'S FUND</b>	<u>9,785.00</u>		<u>16,033.98</u>		
<b>Total 4400 · RESTRICTED REVENUE</b>	<u>9,785.00</u>		<u>16,033.98</u>		
<b>Total Other Income</b>	<u>(20,678.13)</u>		<u>32,244.48</u>		
<b>Net Other Income</b>	<u>(20,678.13)</u>		<u>32,244.48</u>		
<b>Net Income</b>	<u><u>(43,476.91)</u></u>	<u><u>(5,271.03)</u></u>	<u><u>(102,846.98)</u></u>	<u><u>(19,626.04)</u></u>	<u><u>393.01</u></u>

**Upper Peninsula Animal Welfare Shelter**

**Days Cash On Hand as of September 2023**

	<b>Cash Less Restricted Funds*</b>	<b>Annual Expense</b>	<b>Daily Expense</b>	<b>Days Cash on Hand</b>	
<b>2023</b>	\$636,285.53	\$887,146.99	\$2,430.54	262	(Year to Date)
<b>2022</b>	\$969,199.36	\$776,458.72	\$2,127.28	456	
<b>2021</b>	\$882,513.53	\$774,749.62	\$2,122.60	416	
<b>2020</b>	\$645,045.70	\$753,663.47	\$2,064.83	312	
<b>2019</b>	\$415,591.49	\$741,157.74	\$2,030.57	205	
<b>2018</b>	\$311,797.49	\$521,136.55	\$1,427.77	218	
<b>2017</b>	\$215,192.09	\$536,174.67	\$1,468.97	146	
<b>2016</b>	\$201,661.55	\$602,450.00	\$1,650.55	122	
<b>2015</b>	\$152,858.00	\$576,669.00	\$1,579.92	97	
<b>2014</b>	\$191,970.00	\$520,354.25	\$1,425.63	135	
<b>2013</b>	\$146,529.00	\$431,923.23	\$1,183.35	124	
<b>2012</b>	\$147,882.00	\$451,620.63	\$1,237.32	120	

**Notes**

**Feburary 2023**      \$200,000 moved to four Certificates of Deposit (CD) per board R&R  
**September 2023**      \$100,000 moved to new CDs

***Cash Less Restricted Funds includes:*** General Checking Account, Money Market Account, Accounts Receivable, Square balance, Paypal balance, Petty Cash, Cash in Drawer, and Undeposited Funds

October 2023	DOGS		CATS		OTHER	TOTAL	
In Shelter	18		33		3	54	
In Foster	26	0 in true foster	59	1 in true foster	1	86	
<b>TOTAL Beginning Count</b>	<b>44</b>		<b>92</b>		<b>4</b>	<b>140</b>	
INTAKE	DOGS	PUPS <5 mos.	CATS	KITS <5 mos.	OTHER	TOTAL	YTD
Owner Surrender	10	0	9	6	14	39	497
Returned Adoption	0	0	2	0	0	2	27
Stray (from Police, Public and Shelter Pickup)	12	0	48	12	1	73	347
Born in Care	0	0	0	0	0	0	54
Transferred from Other Shelters	0	0	21	5	0	26	127
Special Hold/Service In	0	0	0	0	0	0	3
Seized/Custody (Cruelty & Neglect)	3	0	4	0	0	7	31
<b>Total Intakes</b>	<b>25</b>	<b>0</b>	<b>84</b>	<b>23</b>	<b>15</b>	<b>147</b>	1086

#### OUTCOMES

Adoptions (shelter, foster home or special event)	18	0	56	3	11	88	782
<b>Total Adoptions YTD</b>	<b>212</b>	<b>19</b>	<b>336</b>	<b>68</b>	<b>147</b>	<b>782</b>	
Returned to Owner	7	0	11	0	0	18	196
Transferred to Rescue Groups/Shelters	0	0	0	0	0	0	21
<b>Total Live Outcomes</b>	<b>25</b>	<b>0</b>	<b>67</b>	<b>3</b>	<b>11</b>	<b>106</b>	901

EUTHANIZED/DEATHS/MISSING/STOLEN							
Dangerous	0	0	0	0	0	0	1
Dying	0	0	1	0	0	1	8
Animal's Name and Reason							
<b>TOTAL ANIMALS EUTHANIZED</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>9</b>

Flutter-oral tumor							
Died at shelter/foster home - Unknown	1	0	1	1	0	3	14
Missing/Stolen/Escaped	0	0	0	0	0	0	1
Animal's Name and Reason	Bon Bon - unknown		Corkee-DOA	Crunchwrap-unknown			
<b>Total Euth/Died/Other Outcomes</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>25</b>

In Shelter	15		42		7	64	
In Foster	29	0 in true foster	84	3 in true foster	1	114	
<b>TOTAL Ending Count (per formula)</b>	<b>43</b>		<b>126</b>		<b>8</b>	<b>177</b>	
<b>TOTAL Ending Count (per report)</b>	<b>44</b>		<b>126</b>		<b>8</b>	<b>178</b>	
<b>SAVE RATE (Intake- Euthanasia Outcome)/Intake</b>						<b>99.3%</b>	<b>99.2%</b>
<b>ASPCA Live Release Rate (Live Outcomes/ Intake)</b>						<b>72.1%</b>	<b>83.0%</b>

OTHER INFO	Dogs	Cats
Avg. Length of Stay	61.3	35.6
Monthly Return Rate (returns/adoptions)	0%	3%



<b>Oct 2023 - CLINIC SERVICES</b>	<b>DOGS</b>	<b>CATS</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>YTD</b>
Owner Requested Euthanasia	0	0	0	0	2
Bite Hold (for Owner)	0	0	0	0	0
Spay/Day	0	0	0	0	22
Community Spay/Neuter (Spay It Forward)	0	1	0	1	7
Microchipping	1	0	0	1	31
Domestic Violence	0	0	0	0	0
Pending Investigation	0	0	0	0	0
Boarding	0	0	0	0	0
Dog Park Permits	0	0	0	0	57
Service - Home 2 Home	0	0	0	0	0
Service - Nailtrims	13	6	3	22	217
Service - Dog Licenses	1	0	0	1	14
Service - Cremation Services	0	0	1	1	11
<b>Total</b>	<b>15</b>	<b>7</b>	<b>4</b>	<b>26</b>	<b>361</b>

## UPAWS Finance Committee Minutes

**Meeting Date: Tuesday, November 21st, 2023 at 5:00pm**

**Meeting Location: Google Meet**

Present: Chris Danik (Chair), Leslie Hurst, Cole Zyburt

Excused: Jill Compton, Dale Dexter

### **New Business**

- **Review October 2023 Financial Reports:** No significant notes or discussion occurred. **It was moved by Cole and seconded by Leslie to recommend that the Board of Directors approve the October 2023 financial reports. The motion passed unanimously.**
- **2022 Audit / 990:** Both the 990 and audited financial statements are on the drive. The 990 has been filed as it was due on November 15th. The 990 will go to the board for approval as an R&R this month, but an amended return can be filed if necessary. The audited financial statements will be presented by MTHNK at the December board meeting.
- **2024 Budget:** Pending the receipt of personnel and fundraising budgets. Ongoing discussions are still occurring. No further updates at this time.

### **Old Business**

- **Review September 2023 Financial Reports:** Chris noted that the negative dollar amount for donations is due to a correcting entry for a recent bequest. No other significant notes or discussion occurred. **It was moved by Cole and seconded by Leslie to recommend that the Board of Directors approve the September 2023 financial reports. The motion passed unanimously.**
- **Endowment Fund Updates:** Chris reached out to the attorney again to check status. They have not had time to review the trust agreement. The committee agreed to see if another attorney at the firm is available or to wait for our original attorney to have time.
- **Financial Policy Revisions:** A new working copy is available on the drive. The committee will review it and make suggestions prior to the next meeting.

The meeting was adjourned at 5:50pm

**Next Meeting: Tuesday, December 19th, 2023 at 5pm on Google Meet**

Respectfully submitted,

Chris Danik

Treasurer / Finance Committee Chair

**FUNDRAISING COMMITTEE  
MEETING MINUTES  
11/20/23**

**PRESENT:** Lynn Andronis, Stephanie Blackburn (virtual), Chris Danik (virtual), Sara Evans (virtual), Andi Goriesky, Leslie Hurst (virtual), Reva Laituri, Marlene Ombrello, Vee Ann Pokorski, Karen Rhodes (virtual)

Reminder: Budgets for 2024 need to be submitted to Lynn.

**2022 Fundraisers Updates:**

- CFP19 Name a Beer After Your Pet Release Parties: We received a check for the last event for \$868. One last party remains.... (NOTE: We have 2 boxes of the last beer release party t-shirts at the shelter.)

**2023 Fundraisers:**

- 2024 Calendar: Underway. We still need a budget for the 2025 calendar and a person to chair this event.
- Rescue Raffle: The report that is on the drive is not complete. Leslie needs to complete the final reconciliation. At this point, revenue is \$5,821 with expenses of \$2,219.
- Sally's Ride: Held on 9/23/23. Final report is on drive. At this point, revenue is \$5,644 and expenses are \$788. Per Leslie, net revenue is \$4856.
- Mares-z-Doats: Lynn will meet with M-z-D to clarify dates. No update given.
- Canisters: Per 10/31/23 sheet we are a little bit behind where we were in 2022 (about \$250). An updated spreadsheet is on the drive as "2023 Fundraising Budget". Leslie asked if the restitution money has been received for the theft from Cedar Motor Inn canister. We will investigate. Lynn will attempt to contact Laura Rotunda with Firestation (again) regarding canister placements at their locations.

**2024 Fundraisers:**

Lynn informed the committee that older retail items will be put into a tote in the fundraising closet for us to use as part of a raffle bucket. We will need to advise Chris of the items and cost so he will be able to remove it from our inventory at the correct price.

- Raise the Woof 2024: Scheduled for 1/19/24.
- Cause For Paws: CFP has been rescheduled for Saturday, March 16, 2024. Andi, Leslie and Lynn met with the Marketing Club on 11/2/23 and discussed their involvement in CFP 2024. They have agreed to help with the marketing (social media, flyers, etc.) and will begin on drafting material for us to review in January. Leslie will send the email to them regarding our understanding. Additional meeting was held on 11/13/23. This group will be meeting again on Tuesday, 12/5/23 at 5:30 pm in the offices of Select Realty. Budget for this event is in the process of being revised as needed.
- Pet Photo 2025 Calendar: Budget needed as well as chair for this fundraiser.
- Rescue Raffle: Unclear if this event will be held in 2024. Leslie reported that she had a difficult time getting people to sell tickets. Lowest amount this year of all years, although on-line sales were better. If we move forward with this fundraiser, we need a Chair and budget.
- Tadych Marketplace Pet Tags (third party): Liaison? Budget needed. Tadych submitted the check request for the Pet Tags, but we haven't received it yet. We did receive a check from Tadych last week for receipts that has not been deposited at this point. There was some

difficulty entering it in the POS system which has been now resolved and check will be deposited.

- TUFT: Scheduled for Thursday, 7/18/24. Chair needed. Karen has offered to help with this event but will not be able to chair it.
- SYM: Chair? Chris has offered to prepare a 2024 budget for this event. As of yet, no venue has been determined. Andi suggested the Marquette County Fairgrounds as a possible location, to coincide with the AKC show on Labor Day weekend. Other options are Heritage Trail in Negaunee and Lower Harbor in Marquette.
- Sally's Ride: Budget needed; Leslie and Andi will prepare.
- Canisters: Budget submitted and posted on the drive.

#### **Other Business:**

- Beth Millner UPAWS necklace: Lynn picked up material from their offices to promote at the shelter; includes necklace in a shadow box, banner and business cards. Per Jane, the Manager, the necklace with chain is ours to do with as we please. Raffle/Auction item?
- Intern for Fundraising: UPDATE? Chris will talk to Jill (a member of Finance Committee) to get more information. She had suggested this before. NMU's College of Business wants to meet with us as they are excited about the proposal. Chris will follow up but Personnel Committee needs to develop a job description and budget for this position.
- Platinum Partners: UPDATE for 2024. As of this date, Mares-Z-Doats, Iron Range Agency and Nicolet Bank are our 2023 Platinum Partners. We need to begin the process of identifying and contacting business for 2024 Platinum Partners. There is a folder on the drive under Donor Development. There was some discussion of having this promotion taken care of within the Fundraising Committee as the funds offset the costs of the fundraisers. Lynn and Leslie will work on this. A draft of the letter has been posted to the drive. We also need to think about other businesses to approach (e.g., Meijers, Fox Motors, Eagle Mine, NMU, Fire Station, etc.). Andi has offered Select Realty as another PP and will approach Eagle Mine.
- Calendar and Contacts List: In process of being updated with 2023 info.
- Canister Report: Updated and on drive.
- Fundraiser Business List: To be discussed. On the drive as "Fundraiser Business List 2022 DRAFT". We need to update this list.
- Fundraising Manual: Briefly looked at the manual. Lynn stated that we need to continue to work on this update.

**December Meeting has been set for Tuesday, 12/19/23 at 6 pm at the shelter, with an option for virtual attendance.**

Respectfully submitted,

Lynn Andronis, Chair

## **POLICY & BYLAWS COMMITTEE**

**Date:** 11/15/23

**Members Present:** Leslie Hurst, Linda Rongalione, Brian Hummel (virtual)

**Members Absent:** Carole Touchinski

### **Discussion**

SOP Review - Leslie will send them to the committee for review and discussion at the next meeting.

UPAWS Policies - One Document/Policy with Chapters or Sections so they are all in one place. See what other organizations do. Should have the same format, etc. Leslie will send the latest Bylaws & Board Policies to Linda and give drive access.

Additional items to address at future meetings:

- Sept Board Meeting: Julie offered a suggestion to add a statement regarding “Fear Free” and “Force Free” training as opposed to “balanced” training to our mission. She stressed the need to inform the public about the different training methods. Leslie stated that this is something that could be discussed at a retreat. Currently, Fear Free is utilized at UPAWS but is not formally discussed in our SOPs.
- Contract signing authority - Policy & Bylaw referred to Finance Committee for Finance Policy
- Record retention
- Operational Audits - make sure these are done periodically
  - Personnel files-President
  - Fundraising budgets-Fundraising Chair
  - Accounts Payable, Accounts Receivable Files (Treasurer)
  - Payroll (Treasurer)

Respectfully submitted,  
Leslie Hurst, Chair