

UPPER PENINSULA ANIMAL WELFARE SHELTER

BOARD OF DIRECTORS MEETING

Wednesday, March 27, 2024 / 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. February 28, 2024 Regular Meeting
 - b.
6. Unfinished Business
 - a. HB 4980, SB 0657 & 0658,
 - b. Municipal Contracts
 - c. Trademark
7. New Business
 - a. Report & Recommendation from Finance Committee RE: Reinvest Sally's Fund CDs
8. Communications
9. President's Report
10. Treasurer's Report
 - a. March Treasurer's Report
 - b. January 2024 Financials
 - c. February 2024 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) - submitted
- c. Fundraising Committee Report (Lynn)
- d. Strategic Planning Committee Report (Brian)
- e. Personnel Committee Report (Leslie)
- f. Policy / Bylaw Committee Report (Leslie)
- g. Donor Development (Ad Hoc) (Leslie)

13. Public Comment

14. Board Comment

15. Adjournment

Next Board Meeting Date: April 24, 2024, 6 p.m. at the Shelter

UPPER PENINSULA ANIMAL WELFARE SHELTER

BOARD OF DIRECTORS MEETING

Wednesday, February 28, 2024

Minutes

PRESENT: Lynn Andronis, Chris Danik, Brian Hummel, Leslie Hurst, Carole Touchinski

ABSENT: Andi Goriesky (excused)

STAFF: Sarah Evers, Shelter Manager, Ann Brownell (virtual), Laura Rochefort (virtual)

GUESTS: Jenna Nelson (Marquette County Prosecuting Attorney), Beth Heikkinen, Kathy Schwenke

1. Call to Order/Attendance: Meeting was called to order at 6:08 p.m.
2. Approval of Agenda: *Lynn made a motion, seconded by Brian, to approve the Agenda as presented. Motion passed with unanimous consent.*
3. Mission Moment: Lynn spoke of the reception of UPAWS at the Texas Road House “soft” opening. Their management had polled employees and local residents to find an animal-related non-profit as a recipient for their event, receiving bar sales and donations for the night. Overwhelmingly, people were enthusiastic about and loved UPAWS. Their managers were very excited to have us there as representatives.
4. Public Comment: Beth wants to do live-trap training session for volunteers and wondered if they can use community room. Leslie directed her to speak with Sarah or Ann.
5. Approval of Minutes:
 - a. January 24, 2024 Regular Meeting – *Brian made a motion, seconded by Chris, to approve the Minutes as presented. Motion passed with unanimous consent.*
6. Unfinished Business:
 - a. Jenna Nelson, Marquette County Prosecuting Attorney - Discussion of SB 0657 & 0658 - Jenna explained the current process in the handling of abuse/neglect cases. Whenever LOE seizes an animal due to neglect, our staff accompanies them for the call-out to assess the animals’ health and provides recommendations. If animal needs to be removed, there can be a gap between the seizure and warrant request for any charges being placed. If there is no criminal case attached to it, action can’t move forward. Process can take a while until criminal case is filed. Once filed, civil forfeiture can be started, notices are undertaken and court date decided. They attempt to get a voluntary surrender of the animal to UPAWS, but it’s not always possible. The forfeiture bond has to consider past and future charges. All in all, the entire process can take a long period of time while animal sits at shelter, needing care. She indicated that these proposed bills will cut out some of the intervening time in an attempt to expedite the process. She indicated that she has NO red flags for us supporting bill passage.
 - b. Report & Recommendation from President RE: SB 0657 & 0658 (tabled from November meeting) - *Motion was made by Carole, seconded by Brian to support Michigan Humane’s efforts in support of*

Senate Bills 0657 and 0658. This action would include sharing UPAWS logo and letters of support to legislators. *Motion passed with unanimous consent.*

- c. Municipal Contracts – Per Leslie, Sarah and Leslie are meeting with Anne Giroux of Marquette County on Friday.
- d. HB 4980 (Telehealth) – Leslie reported that there is nothing new on this issue. Leslie is still sending letters to vets asking for their opinions on this bill.

7. New Business:

- a. Report & Recommendation from Finance Committee RE: FY2024 Budget Approval – Chris reported that we have never included any dollar amounts in depreciation account. The recommended budget, at present, does not include a line item for this particular account, but the amount is added to the end of the budget so that we are aware of it. *Lynn made a motion, seconded by Carole, to accept the FY2024 Budget as presented. Motion passed with unanimous consent.*
- b. Report & Recommendation from Finance Committee RE: Reinvest CD – *Motion was made by Lynn, seconded by Brian to approve the recommendation that we reinvest \$50,000 in a 24-month Certificate of Deposit in our investment account at First Bank. Motion passed with unanimous consent.*
- c. Report & Recommendation RE: Trademarking – Upon investigation, we don't believe that the name or logo for UPAWS has ever been trademarked. For the future growth and protection of the nonprofit organization, the board believed that UPAWS should have its name and logo trademarked. *Motion was made by Chris, seconded by Carole, to proceed with pursuing trademark, with costs not to exceed \$2500. Motion passed with unanimous consent.* The process should start with our attorney, Wim, to determine steps moving forward.
- d. Proposal from Petoskey Brewing Company – Lynn presented the proposal for “Rescue Ale” which would be sold at restaurants/pubs/stores. Six shelters across Michigan have been approached as partners where they would receive 10% of the profits from sales. UPAWS was contacted as the designated partner for the entire UP. Consensus of the board was to move forward and accept proposal. Lynn will contact Petoskey Brewing to accept proposal and provide information for their website.

8. Communications – Reports that there is some talk among a group of people to set up an emergency situation rescue group for large animals and become separate non-profit. Regarding the County Emergency Plan, Brian is hoping to have a completed draft by October for presentation in November to the County Board and State of Michigan.

9. President's Report: Written report submitted.

10. Treasurer's Report: Per Chris, the January Financials will be discussed at our March meeting.

11. Shelter Operations Report(s):

- a. Report from the Shelter Manager – Written report submitted.
- b. Stats – Submitted.

12. Committee Reports:

- a. Board Development Committee Report – Brian reported that this committee did not meet. Brian will follow up with Kathy Schwenke after the meeting, as she indicated she was interested in a board position.
- b. Finance Committee Report - Report submitted by Chris.
- c. Fundraising Committee Report - Report submitted by Lynn.

- d. Strategic Planning Committee Report - Brian reported that this committee did not meet, but will meet again before the next board meeting or sometime in April.
 - e. Personnel Committee Report - Report submitted by Leslie.
 - f. Policy / Bylaw Committee Report – Leslie reported that this committee did not meet. Her intent is to schedule a meeting for next Thursday.
 - g. Ad Hoc Donor Development – Leslie reported that this committee did not meet. She is currently collecting materials to discuss at the next meeting.
13. Public Comment: Beth Heikkinen spoke on transfer of dogs from Detroit from DACC and friends of DACC. It was pointed out that we have transferred dogs from DACC in the past. Kathy Schwenke reported on dogs running on loose on Highway 581 and LOE is refusing to go look. She felt we needed to explore methods to improve situation and Kathy has offered to act as a volunteer to catch them and bring them to UPAWS.
14. Board Comment: None
15. Adjournment: *Motion was made by Lynn, seconded by Carole to adjourn the meeting. Motion passed with unanimous consent. Meeting adjourned at 7:59 p.m.*

Respectfully submitted,

Counter-Signed,

Lynn Andronis, Secretary

Leslie Hurst, President

Next Board Meeting Date: March 27, 2024, 6 p.m. at the Shelter.

UPAWS Finance Committee

Report & Recommendation: Reinvest Sallys Fund CDs

Two of the \$7,000 Certificates of Deposit (CD) have matured. After discussing available rates, the Finance Committee recommends that the Board of Directors authorize reinvesting \$7,000 in a 6-month Brokerage CD in our investment account at First Bank, and another \$7,000 in a 12-month Brokerage CD. This ensures that we lock in an interest rate in case rates start to drop and continues our strategy of maintaining a ladder of CDs maturing over varying periods in this investment account.

PRESIDENT'S REPORT

March, 2024

- Liability Insurance Renewed (Prime Insurance) with support from Sarah & Chris.
- Obtained 2024 Platinum Partners banner..
- Meeting with Anne Giroux, Mqt Co Administrator, Wendy Marcotte, Mqt Co Civil Counsel and Sarah on March 1 to review the proposed contract. Working with Sarah on follow-up items.
- Continue to work on Neon documentation so we can transition more to staff. Handled some account updates & recurring donations schedules.
- Continue to gather feedback from veterinarians we work with re: HB 4980 (telehealth).
- More work on Personnel Policy (see Personnel Committee report), will not be ready until April Board meeting.
- Continue working on a tile and a couple pavers for Memorial Garden and updating pricing, products & needed lead times so we can update the website and market it more. Meeting with Master Gardener Linda Roncaglione in April to review overall layout and work needed.
- Personnel discussions with Sarah & committee.
- 2024 Community Awards and Cause for Paws.

Respectfully submitted,

Leslie Hurst
UPAWS Board President

UPAWS Treasurer's Report March 2024

Activities Since Last Report:

- No significant activities to report.

January 2024 Financial Reports:

The January 2024 financial reports are presented to the Board of Directors for approval after being reviewed and approved by the Finance Committee.

Treasurer's Notes:

Revenue:

- Shelter revenue has a favorable variance. Donations are pretty close to budget.
- Raise the Woof has an unfavorable variance but more of the ticket sales are on next month's statements from Neon.

Expense:

- Favorable variance in operating expense due to depreciation entries not being entered. Will be corrected in March.
- Unfavorable variance in Utilities. Likely due to the timing of the bills received. Favorable variance next month.
- Dixon Estate and Reider Fund budget was spread evenly over the year, so this will show unfavorable for many individual months but will catch up as we receive the quarterly distributions.

February 2024 Financial Reports:

The February 2024 financial reports are presented to the Board of Directors for approval after being reviewed and approved by the Finance Committee.

Treasurer's Notes:

Revenue:

- Unfavorable variance in Government Contracts, likely the timing of the bills going out. Pet adopts have a favorable variance for a second month in a row.
- Donations at an unfavorable variance this month.

Expense:

- Favorable variance in operating expense due to depreciation entries not being entered. Will be corrected in March.
- Employee expenses has a favorable variance. Other categories are close to budgeted amounts (minus depreciation).

Respectfully Submitted,
Chris Danik
Treasurer

Upper Peninsula Animal Welfare Shelter
Statement of Financial Position
As of January 31, 2024

| | <u>Jan 31, 24</u> | <u>Jan 31, 23</u> | <u>\$ Change</u> |
|--|---------------------|---------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1010 · Nicolet Checking | 99,077.61 | 181,197.97 | (82,120.36) |
| 1012 · Nicolet Sally's Fund Savings | 0.00 | 47,565.66 | (47,565.66) |
| 1018 · Nicolet Money Mrkt Savings 5336 | 0.00 | 758,278.92 | (758,278.92) |
| 1030 · First Bank Money Market | 482,682.62 | 0.00 | 482,682.62 |
| 1031 · Sallys Fund Money Market | 36,141.06 | 0.00 | 36,141.06 |
| 1070 · PayPal account | 406.96 | 9.31 | 397.65 |
| 1090 · Cash in Drawer | 333.78 | 333.78 | 0.00 |
| Total Checking/Savings | <u>618,642.03</u> | <u>987,385.64</u> | <u>(368,743.61)</u> |
| Accounts Receivable | | | |
| 1200 · *Accounts Receivable | 19,198.02 | 2,857.50 | 16,340.52 |
| 1524 · Capital Campaign Pledges | 4,600.00 | 8,855.00 | (4,255.00) |
| Total Accounts Receivable | <u>23,798.02</u> | <u>11,712.50</u> | <u>12,085.52</u> |
| Other Current Assets | | | |
| 1080 · Petty Cash | 400.00 | 400.00 | 0.00 |
| 1350 · Fundraising Change Fund | 300.00 | 0.00 | 300.00 |
| 1499 · Undeposited Funds | 0.00 | 75.00 | (75.00) |
| 1540 · Allowance for Uncol Promises | (894.00) | (894.00) | 0.00 |
| 1550 · Discount-CC Pledges Receivable | (1,534.00) | (1,534.00) | 0.00 |
| Total Other Current Assets | <u>(1,728.00)</u> | <u>(1,953.00)</u> | <u>225.00</u> |
| Total Current Assets | <u>640,712.05</u> | <u>997,145.14</u> | <u>(356,433.09)</u> |
| Fixed Assets | | | |
| 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 | 7,882.14 | 3,905.47 |
| 1650 · New Shelter-Furniture & Equip | 94,464.04 | 94,464.04 | 0.00 |
| 1670 · Accumulated Depreciation | (661,355.68) | (532,622.13) | (128,733.55) |
| Total Fixed Assets | <u>3,151,464.37</u> | <u>3,266,792.45</u> | <u>(115,328.08)</u> |
| Other Assets | | | |
| 1074 · WF Endowment Fund Investments | 372,450.89 | 350,066.13 | 22,384.76 |
| 1078 · First Bank CD | 300,959.50 | 0.00 | 300,959.50 |
| 1079 · Sallys Fund CD | 21,013.86 | 0.00 | 21,013.86 |
| 1700 · Beneficial Interest in MCCF | 107,677.38 | 107,677.38 | 0.00 |
| 1702 · Beneficial Interest-Dixon F B | 610,707.65 | 593,809.47 | 16,898.18 |
| Total Other Assets | <u>1,412,809.28</u> | <u>1,051,552.98</u> | <u>361,256.30</u> |

| | | | |
|--|----------------------------|----------------------------|----------------------------|
| TOTAL ASSETS | <u>5,204,985.70</u> | <u>5,315,490.57</u> | <u>(110,504.87)</u> |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2001 · *Accounts Payable | 13,156.32 | 9,114.52 | 4,041.80 |
| Total Accounts Payable | <u>13,156.32</u> | <u>9,114.52</u> | <u>4,041.80</u> |
| Credit Cards | | | |
| 2005 · Nicolet Bank Cards | 5,080.89 | 0.00 | 5,080.89 |
| Total Credit Cards | <u>5,080.89</u> | <u>0.00</u> | <u>5,080.89</u> |
| Other Current Liabilities | | | |
| 2025 · Accrued Benefits | 18,551.57 | 10,192.85 | 8,358.72 |
| 2100 · FUTA | | | |
| 2101 · Federal Tax W/H Payable | 0.00 | 563.60 | (563.60) |
| 2102 · Medicare and SS Payable | 0.00 | 1,596.55 | (1,596.55) |
| 2103 · Michigan W/H Payable | 2,150.83 | 1,123.39 | 1,027.44 |
| 2104 · Suta Tax Payable | 335.86 | (193.15) | 529.01 |
| 2100 · FUTA - Other | 0.00 | 7,469.63 | (7,469.63) |
| Total 2100 · FUTA | <u>2,486.69</u> | <u>10,560.02</u> | <u>(8,073.33)</u> |
| 2550 · Sales Tax Payable | 121.45 | 2,490.40 | (2,368.95) |
| Total Other Current Liabilities | <u>21,159.71</u> | <u>23,243.27</u> | <u>(2,083.56)</u> |
| Total Current Liabilities | <u>39,396.92</u> | <u>32,357.79</u> | <u>7,039.13</u> |
| Total Liabilities | <u>39,396.92</u> | <u>32,357.79</u> | <u>7,039.13</u> |
| Equity | | | |
| 3001 · Beg Net Assets Temp Restricted | 1,230,388.00 | 1,230,388.00 | 0.00 |
| 3002 · Beg net Assets Perm Restricted | 294,517.00 | 294,517.00 | 0.00 |
| 3040 · Beg net Assets Unrestricted | 95,970.45 | 95,970.45 | 0.00 |
| 3900 · Retained Earnings | 3,554,164.46 | 3,655,682.67 | (101,518.21) |
| Net Income | <u>(9,451.13)</u> | <u>6,574.66</u> | <u>(16,025.79)</u> |
| Total Equity | <u>5,165,588.78</u> | <u>5,283,132.78</u> | <u>(117,544.00)</u> |
| TOTAL LIABILITIES & EQUITY | <u>5,204,985.70</u> | <u>5,315,490.57</u> | <u>(110,504.87)</u> |

Upper Peninsula Animal Welfare Shelter
YTD Budget to Actual
January 2024

| | <u>Jan 24</u> | <u>Budget</u> | <u>Jan 24</u> | <u>YTD Budget</u> | <u>Annual Budget</u> |
|---|------------------|------------------|------------------|-------------------|----------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000 · SHELTER REVENUE | | | | | |
| 4005 · Pet Adoptions | 11,705.00 | 7,500.00 | 11,705.00 | 7,500.00 | 90,000.00 |
| 4010 · Redeemed Animals | 149.98 | 375.00 | 149.98 | 375.00 | 4,500.00 |
| 4012 · Boarding Fee | 150.00 | 333.34 | 150.00 | 333.34 | 4,000.00 |
| 4015 · Vet/Optional Care | 170.00 | 166.68 | 170.00 | 166.68 | 2,000.00 |
| 4017 · Dog Park | 40.00 | 333.34 | 40.00 | 333.34 | 4,000.00 |
| 4018 · Rentals Revenue | 50.00 | 208.34 | 50.00 | 208.34 | 2,500.00 |
| 4020 · Government Contracted Services | 7,102.62 | 4,583.34 | 7,102.62 | 4,583.34 | 55,000.00 |
| 4030 · Dog License Revenue | 8.00 | 33.34 | 8.00 | 33.34 | 400.00 |
| 4031 · Microchipping | 75.00 | 166.66 | 75.00 | 166.66 | 2,000.00 |
| 4032 · Nail Clipping / Grooming | 300.00 | 350.00 | 300.00 | 350.00 | 4,200.00 |
| 4033 · Community Spay/Neuter Revenue | 1,341.98 | 416.68 | 1,341.98 | 416.68 | 5,000.00 |
| 4050 · Miscellaneous Services | 30.00 | 50.00 | 30.00 | 50.00 | 600.00 |
| 4060 · Cremation Services Revenue | 171.25 | 166.68 | 171.25 | 166.68 | 2,000.00 |
| Total 4000 · SHELTER REVENUE | <u>21,293.83</u> | <u>14,683.40</u> | <u>21,293.83</u> | <u>14,683.40</u> | <u>176,200.00</u> |
| 4100 · DIRECT PUBLIC SUPPORT | | | | | |
| 4006 · Pet Care Sponsorship | 137.50 | 1,000.00 | 137.50 | 1,000.00 | 12,000.00 |
| 4008 · Pet Promotion Sponsorship | 0.00 | 41.68 | 0.00 | 41.68 | 500.00 |
| 4109 · Pink Lady | 100.00 | 166.68 | 100.00 | 166.68 | 2,000.00 |
| 4110 · Donations | 24,441.74 | 23,166.68 | 24,441.74 | 23,166.68 | 278,000.00 |
| 4123 · Memorial Bricks/Tiles | 0.00 | 250.00 | 0.00 | 250.00 | 3,000.00 |
| 4125 · Donated Svs/Material In Kind | 0.00 | 1,666.68 | 0.00 | 1,666.68 | 20,000.00 |
| 4135 · Bequests | 0.00 | 6,250.00 | 0.00 | 6,250.00 | 75,000.00 |
| 4188 · Naming Opportunities | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 30,000.00 |
| Total 4100 · DIRECT PUBLIC SUPPORT | <u>24,679.24</u> | <u>35,041.72</u> | <u>24,679.24</u> | <u>35,041.72</u> | <u>420,500.00</u> |
| 4156 · GRANT REVENUE | | | | | |
| 4157 · General Grants | 85.00 | 1,250.00 | 85.00 | 1,250.00 | 15,000.00 |
| Total 4156 · GRANT REVENUE | <u>85.00</u> | <u>1,250.00</u> | <u>85.00</u> | <u>1,250.00</u> | <u>15,000.00</u> |
| 4200 · FUNDRAISING REVENUE | | | | | |
| 4128 · Misc/3rd Party Fundraisers | 0.00 | 533.34 | 0.00 | 533.34 | 6,400.00 |
| 4140 · Canisters | 397.20 | 575.00 | 397.20 | 575.00 | 6,900.00 |
| 4143 · Tadychs Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 7,200.00 |
| 4144 · Cause for Paws | 0.00 | 0.00 | 0.00 | 0.00 | 26,600.00 |
| 4147 · Strut Your Mutt | 0.00 | 0.00 | 0.00 | 0.00 | 20,550.00 |
| 4151 · Raise The Woof | 900.00 | 6,800.00 | 900.00 | 6,800.00 | 6,800.00 |
| 4170 · TUFT Golf Outing | 0.00 | 0.00 | 0.00 | 0.00 | 26,408.00 |
| 4197 · Calendar | 91.00 | 0.00 | 91.00 | 0.00 | 33,100.00 |
| Total 4200 · FUNDRAISING REVENUE | <u>1,388.20</u> | <u>7,908.34</u> | <u>1,388.20</u> | <u>7,908.34</u> | <u>133,958.00</u> |
| 4500 · OTHER Revenue | | | | | |
| 4205 · Resale Items Revenue | 2,091.42 | 3,333.34 | 2,091.42 | 3,333.34 | 40,000.00 |
| 4215 · Interest Revenue | 3,918.44 | 3,666.68 | 3,918.44 | 3,666.68 | 44,000.00 |
| 4220 · Miscellaneous Revenue | 25.10 | 83.34 | 25.10 | 83.34 | 1,000.00 |
| 4221 · Endowment Fund Earnings | 0.00 | 416.68 | 0.00 | 416.68 | 5,000.00 |
| 4223 · MCCF B.Reider Fund Distribution | 0.00 | 1,750.00 | 0.00 | 1,750.00 | 21,000.00 |

| | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|
| 4227 · Distribution from Dixon Estate | 3,783.60 | 2,583.34 | 3,783.60 | 2,583.34 | 31,000.00 |
| Total 4500 · OTHER Revenue | 9,818.56 | 11,833.38 | 9,818.56 | 11,833.38 | 142,000.00 |
| Total Income | 57,264.83 | 70,716.84 | 57,264.83 | 70,716.84 | 887,658.00 |
| Gross Profit | 57,264.83 | 70,716.84 | 57,264.83 | 70,716.84 | 887,658.00 |
| Expense | | | | | |
| 5000 · Employee Expense | | | | | |
| 5129 · Employee Uniforms | 0.00 | 83.34 | 0.00 | 83.34 | 1,000.00 |
| 5200 · Payroll Expenses | 144.00 | 16.68 | 144.00 | 16.68 | 200.00 |
| 5201 · Wages & Salaries | 29,174.83 | 31,263.24 | 29,174.83 | 31,263.24 | 406,422.33 |
| 5202 · Overtime | 1,356.54 | 666.68 | 1,356.54 | 666.68 | 8,000.00 |
| 5203 · Bonuses | 0.00 | 1,166.68 | 0.00 | 1,166.68 | 14,000.00 |
| 5225 · Simple Plan Employer | 187.22 | 225.00 | 187.22 | 225.00 | 2,700.00 |
| 5230 · Michigan Unemployment Payable | 335.86 | 491.09 | 335.86 | 491.09 | 5,893.12 |
| 5235 · Employer Social Security | 1,892.94 | 2,099.85 | 1,892.94 | 2,099.85 | 25,198.18 |
| 5240 · Employer Medicare | 442.71 | 474.15 | 442.71 | 474.15 | 5,689.91 |
| 5245 · Worker's Compensation | 235.00 | 366.68 | 235.00 | 366.68 | 4,400.00 |
| 5246 · Employee Relations | 1,163.53 | 416.68 | 1,163.53 | 416.68 | 5,000.00 |
| 5248 · Health Ben / Dental / Vision | 275.90 | 366.68 | 275.90 | 366.68 | 4,400.00 |
| Total 5000 · Employee Expense | 35,208.53 | 37,636.75 | 35,208.53 | 37,636.75 | 482,903.54 |
| 5500 · OPERATING EXPENSE | | | | | |
| 5009 · Phone/Network Access | 381.89 | 358.34 | 381.89 | 358.34 | 4,300.00 |
| 5011 · Merchant Service Fees | 320.01 | 500.00 | 320.01 | 500.00 | 6,000.00 |
| 5012 · Bank Service Charges | 0.00 | 4.18 | 0.00 | 4.18 | 50.00 |
| 5050 · Utilities | 5,764.41 | 3,166.68 | 5,764.41 | 3,166.68 | 38,000.00 |
| 5100 · Cleaning Supplies | 0.00 | 500.00 | 0.00 | 500.00 | 6,000.00 |
| 5102 · Animal Supplies/Equipment | 0.00 | 500.00 | 0.00 | 500.00 | 6,000.00 |
| 5105 · Repairs/Maintenance | 591.97 | 1,083.34 | 591.97 | 1,083.34 | 13,000.00 |
| 5106 · Garbage/Snow Removal | 978.11 | 625.00 | 978.11 | 625.00 | 7,500.00 |
| 5115 · Office Supplies/Postage | 1,518.23 | 500.00 | 1,518.23 | 500.00 | 6,000.00 |
| 5117 · Community Spay/Neuter Expense | 0.00 | 583.34 | 0.00 | 583.34 | 7,000.00 |
| 5119 · Small Equipment | 0.00 | 416.68 | 0.00 | 416.68 | 5,000.00 |
| 5120 · Building/Auto Insurance | 1,380.33 | 2,916.68 | 1,380.33 | 2,916.68 | 35,000.00 |
| 5125 · Food | 64.64 | 1,000.00 | 64.64 | 1,000.00 | 12,000.00 |
| 5127 · Microchips | 0.00 | 275.00 | 0.00 | 275.00 | 3,300.00 |
| 5130 · Medical Supplies-Vaccines | 360.68 | 1,250.00 | 360.68 | 1,250.00 | 15,000.00 |
| 5135 · Vet Care | 5,168.24 | 3,750.00 | 5,168.24 | 3,750.00 | 45,000.00 |
| 5140 · Spay & Neuter Expense | 6,028.02 | 2,750.00 | 6,028.02 | 2,750.00 | 33,000.00 |
| 5145 · Vehicle | 246.11 | 125.00 | 246.11 | 125.00 | 1,500.00 |
| 5146 · Dog License Expense | 0.00 | 37.50 | 0.00 | 37.50 | 450.00 |
| 5150 · Mileage | 243.31 | 83.34 | 243.31 | 83.34 | 1,000.00 |
| 5160 · Depreciation | 0.00 | 11,703.05 | 0.00 | 11,703.05 | 140,436.60 |
| 5165 · Cash over/short | 217.20 | 8.34 | 217.20 | 8.34 | 100.00 |
| 5530 · Cremation Services Expense | 607.00 | 250.00 | 607.00 | 250.00 | 3,000.00 |
| 6138 · Pink Lady Expense | 0.00 | 166.68 | 0.00 | 166.68 | 2,000.00 |
| 6539 · Computer Software | 941.94 | 583.34 | 941.94 | 583.34 | 7,000.00 |
| 6565 · IT Consulting | 392.00 | 225.00 | 392.00 | 225.00 | 2,700.00 |
| Total 5500 · OPERATING EXPENSE | 25,204.09 | 33,361.49 | 25,204.09 | 33,361.49 | 400,336.60 |
| 5550 · GRANT EXPENSE | | | | | |
| 5551 · General Grants | 0.00 | 83.34 | 0.00 | 83.34 | 1,000.00 |
| Total 5550 · GRANT EXPENSE | 0.00 | 83.34 | 0.00 | 83.34 | 1,000.00 |

| | | | | | |
|---|--------------------------|---------------------------|--------------------------|---------------------------|----------------------------|
| 5600 · FUNDRAISING EXPENSE | | | | | |
| 6307 · Calendar Expense | 0.00 | 0.00 | 0.00 | 0.00 | 4,850.00 |
| 6311 · Cause for Paws Expense | 50.00 | 0.00 | 50.00 | 0.00 | 5,580.00 |
| 6315 · Misc/3rd Party Fund Expense | 0.00 | 8.34 | 0.00 | 8.34 | 100.00 |
| 6317 · Raise The Woof Expense | 1,083.20 | 1,800.00 | 1,083.20 | 1,800.00 | 1,800.00 |
| 6330 · TUFT Golf Outing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 10,107.00 |
| 6550 · Strut Your Mutt Expense | 0.00 | 0.00 | 0.00 | 0.00 | 3,636.00 |
| 6551 · Canisters Expense | 0.00 | 20.84 | 0.00 | 20.84 | 250.00 |
| Total 5600 · FUNDRAISING EXPENSE | <u>1,133.20</u> | <u>1,829.18</u> | <u>1,133.20</u> | <u>1,829.18</u> | <u>26,323.00</u> |
| 6000 · OTHER EXPENSE | | | | | |
| 5142 · Volunteer Program | 32.00 | 100.00 | 32.00 | 100.00 | 1,200.00 |
| 6313 · Direct Solicitations | 0.00 | 900.00 | 0.00 | 900.00 | 10,800.00 |
| 6503 · Community Outreach | 0.00 | 166.68 | 0.00 | 166.68 | 2,000.00 |
| 6504 · Memorial Bricks/Tiles | 0.00 | 166.68 | 0.00 | 166.68 | 2,000.00 |
| 6505 · Professional Fees | 3,043.27 | 2,333.34 | 3,043.27 | 2,333.34 | 28,000.00 |
| 6510 · Publications | 0.00 | 833.34 | 0.00 | 833.34 | 10,000.00 |
| 6511 · Pet Promotion Expense | 161.11 | 150.00 | 161.11 | 150.00 | 1,800.00 |
| 6515 · Promotions & Advertising | 136.75 | 83.34 | 136.75 | 83.34 | 1,000.00 |
| 6525 · Resale Items Expense | 2,483.06 | 1,666.68 | 2,483.06 | 1,666.68 | 20,000.00 |
| 6530 · Conferences / Training | 0.00 | 333.34 | 0.00 | 333.34 | 4,000.00 |
| 6532 · Donor Development | 0.00 | 83.34 | 0.00 | 83.34 | 1,000.00 |
| 6533 · Strategic Planning | 0.00 | 83.34 | 0.00 | 83.34 | 1,000.00 |
| 6535 · Licenses, Dues, Permits & Fees | 0.00 | 100.00 | 0.00 | 100.00 | 1,200.00 |
| 6540 · Miscellaneous Expense | 50.00 | 166.68 | 50.00 | 166.68 | 2,000.00 |
| 6561 · Investment Expense | 313.95 | 1,333.34 | 313.95 | 1,333.34 | 16,000.00 |
| 6688 · Naming Opportunity Expense | 0.00 | 50.00 | 0.00 | 50.00 | 600.00 |
| Total 6000 · OTHER EXPENSE | <u>6,220.14</u> | <u>8,550.10</u> | <u>6,220.14</u> | <u>8,550.10</u> | <u>102,600.00</u> |
| Total Expense | <u>67,765.96</u> | <u>81,460.86</u> | <u>67,765.96</u> | <u>81,460.86</u> | <u>1,013,163.14</u> |
| Net Ordinary Income | <u>(10,501.13)</u> | <u>(10,744.02)</u> | <u>(10,501.13)</u> | <u>(10,744.02)</u> | <u>(125,505.14)</u> |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 4400 · RESTRICTED REVENUE | | | | | |
| 7400 · SALLY'S FUND | | | | | |
| 4218 · Sally's Fund Revenue | <u>1,050.00</u> | | <u>1,050.00</u> | | |
| Total 7400 · SALLY'S FUND | <u>1,050.00</u> | | <u>1,050.00</u> | | |
| Total 4400 · RESTRICTED REVENUE | <u>1,050.00</u> | | <u>1,050.00</u> | | |
| Total Other Income | <u>1,050.00</u> | | <u>1,050.00</u> | | |
| Net Other Income | <u>1,050.00</u> | | <u>1,050.00</u> | | |
| Net Income | <u><u>(9,451.13)</u></u> | <u><u>(10,744.02)</u></u> | <u><u>(9,451.13)</u></u> | <u><u>(10,744.02)</u></u> | <u><u>(125,505.14)</u></u> |

Upper Peninsula Animal Welfare Shelter

Days Cash On Hand as of January 2024

| | Cash Less Restricted Funds* | Annual Expense | Daily Expense | Days Cash on Hand | |
|-------------|------------------------------------|-----------------------|----------------------|--------------------------|----------------|
| 2023 | \$602,098.99 | \$872,726.54 | \$2,391.03 | 252 | (Year to Date) |
| 2023 | \$612,669.21 | \$887,146.99 | \$2,430.54 | 252 | |
| 2022 | \$969,199.36 | \$776,458.72 | \$2,127.28 | 456 | |
| 2021 | \$882,513.53 | \$774,749.62 | \$2,122.60 | 416 | |
| 2020 | \$645,045.70 | \$753,663.47 | \$2,064.83 | 312 | |
| 2019 | \$415,591.49 | \$741,157.74 | \$2,030.57 | 205 | |
| 2018 | \$311,797.49 | \$521,136.55 | \$1,427.77 | 218 | |
| 2017 | \$215,192.09 | \$536,174.67 | \$1,468.97 | 146 | |
| 2016 | \$201,661.55 | \$602,450.00 | \$1,650.55 | 122 | |
| 2015 | \$152,858.00 | \$576,669.00 | \$1,579.92 | 97 | |
| 2014 | \$191,970.00 | \$520,354.25 | \$1,425.63 | 135 | |
| 2013 | \$146,529.00 | \$431,923.23 | \$1,183.35 | 124 | |
| 2012 | \$147,882.00 | \$451,620.63 | \$1,237.32 | 120 | |

Notes

February 2023 \$200,000 moved to four Certificates of Deposit (CD) per board R&R

September 2023 \$100,000 moved to new CDs

January 2024 The UPAWS Budget now includes depreciation. It's removed for the purpose of this report.

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 February 29, 2024

| | <u>Feb 29, 24</u> | <u>Feb 28, 23</u> | <u>\$ Change</u> |
|---------------------------------------|----------------------------|----------------------------|---------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1010 · Nicolet Checking | 92,593.26 | 143,628.31 | (51,035.05) |
| 1012 · Nicolet Sally's Fund Savings | 0.00 | 47,565.66 | (47,565.66) |
| 1030 · First Bank Money Market | 535,875.26 | 551,278.92 | (15,403.66) |
| 1031 · Sallys Fund Money Market | 36,340.54 | 0.00 | 36,340.54 |
| 1070 · PayPal account | 341.36 | 47.78 | 293.58 |
| 1090 · Cash in Drawer | 333.78 | 333.78 | 0.00 |
| Total Checking/Savings | <u>665,484.20</u> | <u>742,854.45</u> | <u>(77,370.25)</u> |
| Accounts Receivable | | | |
| 1200 · *Accounts Receivable | (805.60) | 12,957.12 | (13,762.72) |
| 1524 · Capital Campaign Pledges | 4,400.00 | 8,270.00 | (3,870.00) |
| Total Accounts Receivable | <u>3,594.40</u> | <u>21,227.12</u> | <u>(17,632.72)</u> |
| Other Current Assets | | | |
| 1080 · Petty Cash | 400.00 | 400.00 | 0.00 |
| 1350 · Fundraising Change Fund | 300.00 | 0.00 | 300.00 |
| 1499 · Undeposited Funds | 0.00 | 75.00 | (75.00) |
| 1540 · Allowance for Uncol Promises | (894.00) | (894.00) | 0.00 |
| 1550 · Discount-CC Pledges Receivable | (1,534.00) | (1,534.00) | 0.00 |
| Total Other Current Assets | <u>(1,728.00)</u> | <u>(1,953.00)</u> | <u>225.00</u> |
| Total Current Assets | <u>667,350.60</u> | <u>762,128.57</u> | <u>(94,777.97)</u> |
| Fixed Assets | | | |
| 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 | 7,882.14 | 3,905.47 |
| 1650 · New Shelter-Furniture & Equip | 94,464.04 | 94,464.04 | 0.00 |
| 1670 · Accumulated Depreciation | (661,355.68) | (544,325.18) | (117,030.50) |
| Total Fixed Assets | <u>3,151,464.37</u> | <u>3,255,089.40</u> | <u>(103,625.03)</u> |
| Other Assets | | | |
| 1074 · WF Endowment Fund Investments | 382,497.89 | 341,602.08 | 40,895.81 |
| 1078 · First Bank CD | 250,959.50 | 200,000.00 | 50,959.50 |
| 1079 · Sallys Fund CD | 21,013.86 | 0.00 | 21,013.86 |
| 1700 · Beneficial Interest in MCCF | 107,677.38 | 107,677.38 | 0.00 |
| 1702 · Beneficial Interest-Dixon F B | 610,707.65 | 593,809.47 | 16,898.18 |
| Total Other Assets | <u>1,372,856.28</u> | <u>1,243,088.93</u> | <u>129,767.35</u> |
| TOTAL ASSETS | <u><u>5,191,671.25</u></u> | <u><u>5,260,306.90</u></u> | <u><u>(68,635.65)</u></u> |

| LIABILITIES & EQUITY | | | |
|--|---------------------|---------------------|--------------------|
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2001 · *Accounts Payable | 8,266.46 | 8,092.15 | 174.31 |
| Total Accounts Payable | 8,266.46 | 8,092.15 | 174.31 |
| Credit Cards | | | |
| 2005 · Nicolet Bank Cards | 4,045.92 | 0.00 | 4,045.92 |
| Total Credit Cards | 4,045.92 | 0.00 | 4,045.92 |
| Other Current Liabilities | | | |
| 2025 · Accrued Benefits | 18,551.57 | 10,192.85 | 8,358.72 |
| 2100 · FUTA | | | |
| 2101 · Federal Tax W/H Payable | 0.00 | 563.60 | (563.60) |
| 2102 · Medicare and SS Payable | 0.00 | 1,596.55 | (1,596.55) |
| 2103 · Michigan W/H Payable | 2,177.64 | 2,277.86 | (100.22) |
| 2104 · Suta Tax Payable | 666.41 | (165.27) | 831.68 |
| 2111 · Simple Plan Payable | 0.00 | 660.04 | (660.04) |
| 2100 · FUTA - Other | 0.00 | 7,469.63 | (7,469.63) |
| Total 2100 · FUTA | 2,844.05 | 12,402.41 | (9,558.36) |
| 2550 · Sales Tax Payable | 140.83 | 2,583.26 | (2,442.43) |
| Total Other Current Liabilities | 21,536.45 | 25,178.52 | (3,642.07) |
| Total Current Liabilities | 33,848.83 | 33,270.67 | 578.16 |
| Total Liabilities | 33,848.83 | 33,270.67 | 578.16 |
| Equity | | | |
| 3001 · Beg Net Assets Temp Restricted | 1,230,388.00 | 1,230,388.00 | 0.00 |
| 3002 · Beg net Assets Perm Restricted | 294,517.00 | 294,517.00 | 0.00 |
| 3040 · Beg net Assets Unrestricted | 95,970.45 | 95,970.45 | 0.00 |
| 3900 · Retained Earnings | 3,554,164.46 | 3,655,682.67 | (101,518.21) |
| Net Income | (17,217.49) | (49,521.89) | 32,304.40 |
| Total Equity | 5,157,822.42 | 5,227,036.23 | (69,213.81) |
| TOTAL LIABILITIES & EQUITY | 5,191,671.25 | 5,260,306.90 | (68,635.65) |

Upper Peninsula Animal Welfare Shelter
YTD Budget to Actual
February 2024

| Ordinary Income/Expense | <u>Feb 24</u> | <u>Budget</u> | <u>Jan - Feb 24</u> | <u>YTD Budget</u> | <u>Annual Budget</u> |
|---|------------------|------------------|---------------------|-------------------|----------------------|
| Income | | | | | |
| 4000 · SHELTER REVENUE | | | | | |
| 4005 · Pet Adoptions | 9,565.74 | 7,500.00 | 21,270.74 | 15,000.00 | 90,000.00 |
| 4010 · Redeemed Animals | 85.00 | 375.00 | 234.98 | 750.00 | 4,500.00 |
| 4012 · Boarding Fee | 75.00 | 333.33 | 225.00 | 666.67 | 4,000.00 |
| 4015 · Vet/Optional Care | 423.77 | 166.66 | 593.77 | 333.34 | 2,000.00 |
| 4017 · Dog Park | 175.00 | 333.33 | 215.00 | 666.67 | 4,000.00 |
| 4018 · Rentals Revenue | (85.00) | 208.33 | (35.00) | 416.67 | 2,500.00 |
| 4020 · Government Contracted Services | 0.00 | 4,583.33 | 7,102.62 | 9,166.67 | 55,000.00 |
| 4030 · Dog License Revenue | 0.00 | 33.33 | 8.00 | 66.67 | 400.00 |
| 4031 · Microchipping | 106.65 | 166.68 | 181.65 | 333.34 | 2,000.00 |
| 4032 · Nail Clipping / Grooming | 450.00 | 350.00 | 750.00 | 700.00 | 4,200.00 |
| 4033 · Community Spay/Neuter Revenue | 993.00 | 416.66 | 2,334.98 | 833.34 | 5,000.00 |
| 4050 · Miscellaneous Services | 0.00 | 50.00 | 30.00 | 100.00 | 600.00 |
| 4060 · Cremation Services Revenue | 883.00 | 166.66 | 1,054.25 | 333.34 | 2,000.00 |
| Total 4000 · SHELTER REVENUE | <u>12,672.16</u> | <u>14,683.31</u> | <u>33,965.99</u> | <u>29,366.71</u> | <u>176,200.00</u> |
| 4100 · DIRECT PUBLIC SUPPORT | | | | | |
| 4006 · Pet Care Sponsorship | 181.97 | 1,000.00 | 319.47 | 2,000.00 | 12,000.00 |
| 4008 · Pet Promotion Sponsorship | 0.00 | 41.66 | 0.00 | 83.34 | 500.00 |
| 4109 · Pink Lady | 525.00 | 166.66 | 625.00 | 333.34 | 2,000.00 |
| 4110 · Donations | 17,757.71 | 23,166.66 | 42,199.45 | 46,333.34 | 278,000.00 |
| 4123 · Memorial Bricks/Tiles | 0.00 | 250.00 | 0.00 | 500.00 | 3,000.00 |
| 4125 · Donated Svs/Material In Kind | 0.00 | 1,666.66 | 0.00 | 3,333.34 | 20,000.00 |
| 4135 · Bequests | 0.00 | 6,250.00 | 0.00 | 12,500.00 | 75,000.00 |
| 4188 · Naming Opportunities | 0.00 | 2,500.00 | 0.00 | 5,000.00 | 30,000.00 |
| Total 4100 · DIRECT PUBLIC SUPPORT | <u>18,464.68</u> | <u>35,041.64</u> | <u>43,143.92</u> | <u>70,083.36</u> | <u>420,500.00</u> |
| 4156 · GRANT REVENUE | | | | | |
| 4157 · General Grants | 0.00 | 1,250.00 | 85.00 | 2,500.00 | 15,000.00 |
| Total 4156 · GRANT REVENUE | <u>0.00</u> | <u>1,250.00</u> | <u>85.00</u> | <u>2,500.00</u> | <u>15,000.00</u> |
| 4200 · FUNDRAISING REVENUE | | | | | |
| 4128 · Misc/3rd Party Fundraisers | 0.00 | 533.33 | 0.00 | 1,066.67 | 6,400.00 |
| 4140 · Canisters | 412.19 | 575.00 | 809.39 | 1,150.00 | 6,900.00 |
| 4143 · Tadychs Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 7,200.00 |
| 4144 · Cause for Paws | 715.00 | 0.00 | 715.00 | 0.00 | 26,600.00 |
| 4147 · Strut Your Mutt | 500.00 | 0.00 | 500.00 | 0.00 | 20,550.00 |
| 4151 · Raise The Woof | 1,620.60 | 0.00 | 2,520.60 | 6,800.00 | 6,800.00 |
| 4170 · TUFT Golf Outing | 500.00 | 0.00 | 500.00 | 0.00 | 26,408.00 |
| 4197 · Calendar | 0.00 | 0.00 | 91.00 | 0.00 | 33,100.00 |
| Total 4200 · FUNDRAISING REVENUE | <u>3,747.79</u> | <u>1,108.33</u> | <u>5,135.99</u> | <u>9,016.67</u> | <u>133,958.00</u> |
| 4500 · OTHER Revenue | | | | | |
| 4205 · Resale Items Revenue | 2,415.80 | 3,333.33 | 4,507.22 | 6,666.67 | 40,000.00 |
| 4215 · Interest Revenue | 3,707.93 | 3,666.66 | 7,626.37 | 7,333.34 | 44,000.00 |
| 4220 · Miscellaneous Revenue | 483.09 | 83.33 | 508.19 | 166.67 | 1,000.00 |
| 4221 · Endowment Fund Earnings | 0.00 | 416.66 | 0.00 | 833.34 | 5,000.00 |
| 4223 · MCCF B.Reider Fund Distribution | 0.00 | 1,750.00 | 0.00 | 3,500.00 | 21,000.00 |
| 4227 · Distribution from Dixon Estate | 0.00 | 2,583.33 | 3,783.60 | 5,166.67 | 31,000.00 |

| | | | | | |
|---|------------------|------------------|------------------|-------------------|-------------------|
| Total 4500 · OTHER Revenue | <u>6,606.82</u> | <u>11,833.31</u> | <u>16,425.38</u> | <u>23,666.69</u> | <u>142,000.00</u> |
| Total Income | <u>41,491.45</u> | <u>63,916.59</u> | <u>98,756.28</u> | <u>134,633.43</u> | <u>887,658.00</u> |
| Gross Profit | 41,491.45 | 63,916.59 | 98,756.28 | 134,633.43 | 887,658.00 |
| Expense | | | | | |
| 5000 · Employee Expense | | | | | |
| 5129 · Employee Uniforms | 0.00 | 83.33 | 0.00 | 166.67 | 1,000.00 |
| 5200 · Payroll Expenses | 140.00 | 16.66 | 284.00 | 33.34 | 200.00 |
| 5201 · Wages & Salaries | 29,712.70 | 31,263.24 | 58,887.53 | 62,526.48 | 406,422.33 |
| 5202 · Overtime | 338.20 | 666.66 | 1,694.74 | 1,333.34 | 8,000.00 |
| 5203 · Bonuses | 0.00 | 1,166.66 | 0.00 | 2,333.34 | 14,000.00 |
| 5225 · Simple Plan Employer | 182.65 | 225.00 | 369.87 | 450.00 | 2,700.00 |
| 5230 · Michigan Unemployment Payable | 330.55 | 491.09 | 666.41 | 982.18 | 5,893.12 |
| 5235 · Employer Social Security | 1,863.18 | 2,099.85 | 3,756.12 | 4,199.70 | 25,198.18 |
| 5240 · Employer Medicare | 435.73 | 474.15 | 878.44 | 948.30 | 5,689.91 |
| 5245 · Worker's Compensation | 235.00 | 366.66 | 470.00 | 733.34 | 4,400.00 |
| 5246 · Employee Relations | 95.66 | 416.66 | 1,259.19 | 833.34 | 5,000.00 |
| 5248 · Health Ben / Dental / Vision | 395.52 | 366.66 | 671.42 | 733.34 | 4,400.00 |
| 5250 · Employee Benefits | <u>2,500.00</u> | | <u>2,500.00</u> | | |
| Total 5000 · Employee Expense | <u>36,229.19</u> | <u>37,636.62</u> | <u>71,437.72</u> | <u>75,273.37</u> | <u>482,903.54</u> |
| 5500 · OPERATING EXPENSE | | | | | |
| 5009 · Phone/Network Access | 396.33 | 358.33 | 778.22 | 716.67 | 4,300.00 |
| 5011 · Merchant Service Fees | 537.33 | 500.00 | 857.34 | 1,000.00 | 6,000.00 |
| 5012 · Bank Service Charges | 0.00 | 4.16 | 0.00 | 8.34 | 50.00 |
| 5050 · Utilities | 2,220.66 | 3,166.66 | 7,985.07 | 6,333.34 | 38,000.00 |
| 5100 · Cleaning Supplies | 139.22 | 500.00 | 139.22 | 1,000.00 | 6,000.00 |
| 5102 · Animal Supplies/Equipment | 19.95 | 500.00 | 19.95 | 1,000.00 | 6,000.00 |
| 5105 · Repairs/Maintenance | 2,929.47 | 1,083.33 | 3,521.44 | 2,166.67 | 13,000.00 |
| 5106 · Garbage/Snow Removal | 996.34 | 625.00 | 1,974.45 | 1,250.00 | 7,500.00 |
| 5115 · Office Supplies/Postage | 644.50 | 500.00 | 2,162.73 | 1,000.00 | 6,000.00 |
| 5116 · Postage | 9.94 | | 9.94 | | |
| 5117 · Community Spay/Neuter Expense | 0.00 | 583.33 | 0.00 | 1,166.67 | 7,000.00 |
| 5119 · Small Equipment | 0.00 | 416.66 | 0.00 | 833.34 | 5,000.00 |
| 5120 · Building/Auto Insurance | 689.67 | 2,916.66 | 2,070.00 | 5,833.34 | 35,000.00 |
| 5125 · Food | 239.43 | 1,000.00 | 304.07 | 2,000.00 | 12,000.00 |
| 5127 · Microchips | 0.00 | 275.00 | 0.00 | 550.00 | 3,300.00 |
| 5130 · Medical Supplies-Vaccines | 2,121.78 | 1,250.00 | 2,482.46 | 2,500.00 | 15,000.00 |
| 5135 · Vet Care | 718.38 | 3,750.00 | 5,886.62 | 7,500.00 | 45,000.00 |
| 5140 · Spay & Neuter Expense | 1,321.07 | 2,750.00 | 7,349.09 | 5,500.00 | 33,000.00 |
| 5145 · Vehicle | 729.11 | 125.00 | 975.22 | 250.00 | 1,500.00 |
| 5146 · Dog License Expense | 26.00 | 37.50 | 26.00 | 75.00 | 450.00 |
| 5150 · Mileage | 112.03 | 83.33 | 355.34 | 166.67 | 1,000.00 |
| 5160 · Depreciation | 0.00 | 11,703.05 | 0.00 | 23,406.10 | 140,436.60 |
| 5165 · Cash over/short | 2.55 | 8.33 | 219.75 | 16.67 | 100.00 |
| 5530 · Cremation Services Expense | 903.75 | 250.00 | 1,510.75 | 500.00 | 3,000.00 |
| 6138 · Pink Lady Expense | 0.00 | 166.66 | 0.00 | 333.34 | 2,000.00 |
| 6539 · Computer Software | 506.19 | 583.33 | 1,448.13 | 1,166.67 | 7,000.00 |
| 6565 · IT Consulting | <u>0.00</u> | <u>225.00</u> | <u>392.00</u> | <u>450.00</u> | <u>2,700.00</u> |
| Total 5500 · OPERATING EXPENSE | <u>15,263.70</u> | <u>33,361.33</u> | <u>40,467.79</u> | <u>66,722.82</u> | <u>400,336.60</u> |
| 5550 · GRANT EXPENSE | | | | | |
| 5551 · General Grants | <u>0.00</u> | <u>83.33</u> | <u>0.00</u> | <u>166.67</u> | <u>1,000.00</u> |
| Total 5550 · GRANT EXPENSE | <u>0.00</u> | <u>83.33</u> | <u>0.00</u> | <u>166.67</u> | <u>1,000.00</u> |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| 5600 · FUNDRAISING EXPENSE | | | | | |
| 6307 · Calendar Expense | 0.00 | 0.00 | 0.00 | 0.00 | 4,850.00 |
| 6311 · Cause for Paws Expense | 0.00 | 0.00 | 50.00 | 0.00 | 5,580.00 |
| 6315 · Misc/3rd Party Fund Expense | 0.00 | 8.33 | 0.00 | 16.67 | 100.00 |
| 6317 · Raise The Woof Expense | 0.00 | 0.00 | 1,083.20 | 1,800.00 | 1,800.00 |
| 6330 · TUFT Golf Outing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 10,107.00 |
| 6550 · Strut Your Mutt Expense | 0.00 | 0.00 | 0.00 | 0.00 | 3,636.00 |
| 6551 · Canisters Expense | 0.00 | 20.83 | 0.00 | 41.67 | 250.00 |
| Total 5600 · FUNDRAISING EXPENSE | 0.00 | 29.16 | 1,133.20 | 1,858.34 | 26,323.00 |
| 6000 · OTHER EXPENSE | | | | | |
| 5142 · Volunteer Program | 32.00 | 100.00 | 64.00 | 200.00 | 1,200.00 |
| 6313 · Direct Solicitations | 0.00 | 900.00 | 0.00 | 1,800.00 | 10,800.00 |
| 6503 · Community Outreach | 140.00 | 166.66 | 140.00 | 333.34 | 2,000.00 |
| 6504 · Memorial Bricks/Tiles | 0.00 | 166.66 | 0.00 | 333.34 | 2,000.00 |
| 6505 · Professional Fees | 1,300.00 | 2,333.33 | 4,343.27 | 4,666.67 | 28,000.00 |
| 6510 · Publications | 0.00 | 833.33 | 0.00 | 1,666.67 | 10,000.00 |
| 6511 · Pet Promotion Expense | 56.63 | 150.00 | 217.74 | 300.00 | 1,800.00 |
| 6515 · Promotions & Advertising | 0.00 | 83.33 | 136.75 | 166.67 | 1,000.00 |
| 6525 · Resale Items Expense | 4,032.23 | 1,666.66 | 6,515.29 | 3,333.34 | 20,000.00 |
| 6530 · Conferences / Training | 0.00 | 333.33 | 0.00 | 666.67 | 4,000.00 |
| 6532 · Donor Development | 0.00 | 83.33 | 0.00 | 166.67 | 1,000.00 |
| 6533 · Strategic Planning | 0.00 | 83.33 | 0.00 | 166.67 | 1,000.00 |
| 6535 · Licenses, Dues, Permits & Fees | 1,232.91 | 100.00 | 1,232.91 | 200.00 | 1,200.00 |
| 6540 · Miscellaneous Expense | 231.60 | 166.66 | 281.60 | 333.34 | 2,000.00 |
| 6561 · Investment Expense | 315.53 | 1,333.33 | 629.48 | 2,666.67 | 16,000.00 |
| 6688 · Naming Opportunity Expense | 0.00 | 50.00 | 0.00 | 100.00 | 600.00 |
| Total 6000 · OTHER EXPENSE | 7,340.90 | 8,549.95 | 13,561.04 | 17,100.05 | 102,600.00 |
| Total Expense | 58,833.79 | 79,660.39 | 126,599.75 | 161,121.25 | 1,013,163.14 |
| Net Ordinary Income | (17,342.34) | (15,743.80) | (27,843.47) | (26,487.82) | (125,505.14) |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 4300 · Unrealized Gain/Loss | 9,575.98 | | 9,575.98 | | |
| 4400 · RESTRICTED REVENUE | | | | | |
| 7400 · SALLY'S FUND | | | | | |
| 4218 · Sally's Fund Revenue | 0.00 | | 1,050.00 | | |
| Total 7400 · SALLY'S FUND | 0.00 | | 1,050.00 | | |
| Total 4400 · RESTRICTED REVENUE | 0.00 | | 1,050.00 | | |
| Total Other Income | 9,575.98 | | 10,625.98 | | |
| Net Other Income | 9,575.98 | | 10,625.98 | | |
| Net Income | (7,766.36) | (15,743.80) | (17,217.49) | (26,487.82) | (125,505.14) |

Upper Peninsula Animal Welfare Shelter

Days Cash On Hand as of February 2024

| | Cash Less Restricted Funds* | Annual Expense | Daily Expense | Days Cash on Hand | |
|-------------|------------------------------------|-----------------------|----------------------|--------------------------|----------------|
| 2024 | \$628,738.06 | \$872,726.54 | \$2,391.03 | 263 | (Year to Date) |
| 2023 | \$612,669.21 | \$887,146.99 | \$2,430.54 | 252 | |
| 2022 | \$969,199.36 | \$776,458.72 | \$2,127.28 | 456 | |
| 2021 | \$882,513.53 | \$774,749.62 | \$2,122.60 | 416 | |
| 2020 | \$645,045.70 | \$753,663.47 | \$2,064.83 | 312 | |
| 2019 | \$415,591.49 | \$741,157.74 | \$2,030.57 | 205 | |
| 2018 | \$311,797.49 | \$521,136.55 | \$1,427.77 | 218 | |
| 2017 | \$215,192.09 | \$536,174.67 | \$1,468.97 | 146 | |
| 2016 | \$201,661.55 | \$602,450.00 | \$1,650.55 | 122 | |
| 2015 | \$152,858.00 | \$576,669.00 | \$1,579.92 | 97 | |
| 2014 | \$191,970.00 | \$520,354.25 | \$1,425.63 | 135 | |
| 2013 | \$146,529.00 | \$431,923.23 | \$1,183.35 | 124 | |
| 2012 | \$147,882.00 | \$451,620.63 | \$1,237.32 | 120 | |

Notes

- February 2023** \$200,000 moved to four Certificates of Deposit (CD) per board R&R
- September 2023** \$100,000 moved to new CDs
- January 2024** The UPAWS Budget now includes depreciation. It's removed for the purpose of this report.

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

March Shelter Update

- Shelter spring cleaning is in full effect. The counseling rooms up front are now ready to be used as counseling rooms again. The food pantry is now located in the retail closet up front. The front “feature” room is now being used as intended. Elivra has adjusted well to her new room within the main cat room as well. Rabbits with baby bunnies now live in the feature room, with plenty of room for them to explore and grow
- Along with spring cleaning in the lobby area, revamping the electrical closet is under way as well. Racks are being ordered to better organize and utilize that space. We need all the storage we can get so we are hopeful this will help
- The SASAWIN cat cages have been installed and are ready for use in Right Hold. Helen was notified and will be stopping by to see the finished product. This was a long process so it’s very exciting they can now be used as they were intended
- “Read to a Shelter Pet” hosted its 2nd night of reading to the cats. It went better than expected! There were 3 kids who seemed to thoroughly enjoy their time in the cat room. Ann also did an interview with TV6 about the program and our partnership with LLF of Michigan
- For the first time in a long time, we are fully staffed! New coordinators Lauren and Michelle along with new caregiver Alaina are fitting in perfectly. We are lucky to have them on board
- With donations from the community, we were able to purchase a new dishwasher for the dog food prep room. It has been ordered from Household Appliance in Marquette and will be installed within the next couple weeks
- The new trial bonus system started this month, with the goal of selling \$2,000 of retail. The amount of the bonus will depend on first if the goal is met and second, how far over the goal is achieved. The next goal will be to purchase 5 nail trims and get the 6th one free. This will be for May. The details are still being finalized

Sarah Evers, LVT
Shelter Manager

| February 2024 | | DOGS | | CATS | | OTHER | TOTAL | |
|---------------|--|-----------|------------------|-----------|------------------|-----------|------------|------------|
| | In Shelter | 9 | | 35 | | 6 | 50 | |
| | In Foster | 25 | 0 in true foster | 39 | 2 in true foster | 0 | 64 | |
| | TOTAL Beginning Count | 34 | | 74 | | 6 | 114 | |
| INTAKE | | DOGS | PUPS <5 mos. | CATS | KITS <5 mos. | OTHER | TOTAL | YTD |
| | Owner Surrender | 6 | 7 | 17 | 11 | 8 | 49 | 93 |
| | Returned Adoption | 3 | 0 | 1 | 0 | 0 | 4 | 6 |
| | Stray (from Police, Public and Shelter Pickup) | 14 | 0 | 12 | 0 | 2 | 28 | 42 |
| | Born in Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Transferred from Other Shelters | 5 | 0 | 10 | 6 | 0 | 21 | 42 |
| | Special Hold/Service In | 2 | 0 | 0 | 0 | 0 | 2 | 3 |
| | Seized/Custody (Cruelty & Neglect) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Intakes | 30 | 7 | 40 | 17 | 10 | 104 | 186 |

OUTCOMES

| Adoptions (shelter, foster home or special event) | 25 | 0 | 46 | 10 | 3 | 84 | 182 | |
|--|-----------------------------|----------------------|------------|----------------------|-----------|------------|--------------|---------------|
| Total Adoptions YTD | 44 | 0 | 100 | 27 | 11 | 182 | | |
| Returned to Owner | 6 | 0 | 1 | 0 | 0 | 7 | 17 | |
| Transferred to Rescue Groups/Shelters | 1 | 0 | 0 | 0 | 0 | 1 | 8 | |
| Total Live Outcomes | 32 | 0 | 47 | 10 | 3 | 92 | 207 | |
| EUTHANIZED/DEATHS/MISSING/STOLEN | | | | | | | | |
| Dangerous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Dying | 2 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Animal's Name and Reason | | | | | | | | |
| TOTAL ANIMALS EUTHANIZED | 2 | 0 | 0 | 0 | 0 | 2 | 2 | |
| | Trigger-tumor & Guava - HBC | | | | | | | |
| Died at shelter/foster home - Unknown | 1 | 0 | 0 | 0 | 0 | 1 | 3 | |
| Missing/Stolen/Escaped | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Animal's Name and Reason | Dottie- medical | | | | | | | |
| Total Euth/Died/Other Outcomes | 3 | 0 | 0 | 0 | 0 | 3 | 5 | |
| In Shelter | 0 | | 0 | | 0 | 0 | | |
| In Foster | 0 | 0 true foster | 0 | 0 true foster | 0 | 0 | | |
| TOTAL Ending Count (per formula) | 36 | | 74 | | 13 | 123 | | |
| TOTAL Ending Count (per report) | 36 | | 74 | | 13 | | | |
| SAVE RATE (Intake- Euthanasia Outcome)/Intake | | | | | | | 98.1% | 98.9% |
| ASPCA Live Release Rate (Live Outcomes/ Intake) | | | | | | | 88.5% | 111.3% |

OTHER INFO

| | Dogs | Cats |
|---|------|------|
| Avg. Length of Stay | 45.9 | 76.2 |
| Monthly Return Rate (returns/adoptions) | 12% | 2% |

| February 2024 - CLINIC SERVICES | DOGS | CATS | OTHER | TOTAL | YTD |
|---|-------------|-------------|--------------|--------------|------------|
| Owner Requested Euthanasia | 0 | 0 | 0 | 0 | 0 |
| Bite Hold (for Owner) | 0 | 0 | 0 | 0 | 0 |
| Spay/Day | 6 | 3 | 1 | 10 | 24 |
| Community Spay/Neuter (Spay It Forward) | 0 | 0 | 0 | 0 | 2 |
| Microchipping | 2 | 3 | 0 | 5 | 7 |
| Domestic Violence | 0 | 0 | 0 | 0 | 0 |
| Pending Investigation | 0 | 0 | 0 | 0 | 0 |
| Boarding | 0 | 0 | 0 | 0 | 0 |
| Dog Park Permits | 5 | 0 | 0 | 5 | 9 |
| Service - Home 2 Home | 0 | 0 | 0 | 0 | 0 |
| Service - Nailtrims | 17 | 11 | 1 | 29 | 46 |
| Service - Dog Licenses | 0 | 0 | 0 | 0 | 0 |
| Service - Cremation Services | 0 | 0 | 4 | 4 | 5 |
| Total | 30 | 17 | 6 | 53 | 93 |

UPAWS Finance Committee Minutes

Meeting Date: Tuesday, March 19th, 2024 at 5:00pm

Meeting Location: Google Meet

Present: Chris Danik (Chair), Jill Compton, Leslie Hurst, Cole Zybert

Excused: Dale Dexter

New Business

- **Review February 2024 Financial Reports**: No significant notes or discussion occurred. **It was moved by Cole and seconded by Jill to recommend that the Board of Directors approve the February 2024 financial reports. The motion passed unanimously.**
- **Sallys Fund First Bank Brokerage CDs**: Two of the CDs that are a part of the ladder for Sallys Fund have matured. The committee recommends purchasing two new CDs at \$7,000 each, one with a maturity of 6 months and another at 12 months, given that these are the best interest rates available right now. **It was moved by Jill and seconded by Leslie to recommend the purchase of two \$7,000 CDs with a 6-month maturity and a 12-month maturity. Cole abstained, and the motion passed.**

Old Business

- **Review January 2024 Financial Reports**: No significant notes or discussion occurred. **It was moved by Jill and seconded by Cole to recommend that the Board of Directors approve the January 2024 financial reports. The motion passed unanimously.**
- **Financial Policy Revisions**: The committee continued to review and propose changes to the financial policies. Jill will investigate the duplication between addendum C and the body of the document. The committee will review the changes prior to the next meeting for further discussion.

The meeting adjourned at 6:12pm.

Next Meeting: Tuesday, April 16th, 2024 on Google Meet

Respectfully submitted,

Chris Danik
Treasurer / Finance Committee Chair