



UPPER PENINSULA ANIMAL WELFARE SHELTER

BOARD OF DIRECTORS MEETING

December 10, 2025 / 6pm / UPAWS Office Area

Mission:	Vision:
<p>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.</p>	<p>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.</p>

Agenda

1. Call to Order / Attendance
2. Approval of Agenda
3. Mission Moment
4. Public Comment
5. Approval of Minutes
 - a. October 24, 2025 Board Meeting Minutes DRAFT
 - b. November 2, 2025 E-Vote to Approve Staff Bonus
 - c. November 5, 2025 E-Vote for purchase of Surgical Center Equipment
 - d. November 19, 2025 Special Meeting Minutes DRAFT
6. Unfinished Business
 - a. Municipal Contracts update
 - b. Legislative Updates
 - i. HB 5208/5209: Cat Declaw Ban - has been reintroduced to the House and has been referred to the House Agriculture Committee for consideration.
 - ii. HB 4254: Queenie's Law - (prohibits public institutions from using dogs in painful experiments) passed the House Regulatory Reform Committee and has now moved to the House Rules Committee.
 - iii. HB 4254: Queenie's Law - (prohibits public institutions from using dogs in painful experiments) passed the House Regulatory Reform Committee and has now moved to the House Rules Committee.
 - iv. HB 4220/4221: Telehealth Bills -The House Rules Committee passed and will now move to the House floor.
7. New Business
 - a. Board Meeting dates for 2026

- b. Andrews Cooper Pavlik PLC Presentation of Audited Financial Statements for 2024
- c. IRS Form 990

8. Communications

9. President's Report

10. Treasurer's Report

- a. Treasurer's Report
- b. September 2025 Financials
- c. October 2025 Financials

11. Shelter Operations Reports

- a. Shelter Manager Report
- b. BACC (Behavioral Animal Care Coordinator) Report for both October and November
- c. Shelter Statistics

12. Committee Reports

- a. Board Development Committee Report (Steffani)
- b. Finance Committee Report (Chris)
- c. Strategic Planning Committee Report (Chris)
- d. Personnel Committee Report (Lynn)
- e. Policy / Bylaw Committee Report (Leslie)
- f. Donor Development Ad Hoc Committee Report (Steffani)
- g. CART (Community Animal Response Team) Report

13. Public Comment

14. Board Comment

15. Adjournment

Next Board Meeting Date: MM/DD/YYYY, 6pm, Cliffs-Eagle Mine Community Room, UPAWS



**Upper Peninsula Animal Shelter
Monthly Board Meeting
October 24th 2025**

Board Members Present: Lynn Andronis, Andi Goriesky

Board Members Present Virtually: Dominic Andriacchi, Steffani Baker, Chris Danik

Staff Present: Ann Brownell, Adda Lamon, Sarah Yeager (virtually)

Public Present: Reva Laituri, ??

1. **Call to Order:** The regular monthly meeting was called to order by President Lynn Andronis at 6:10 PM.
2. **Approval of Agenda:** The agenda was presented and approved with no additions or corrections. Motion: Chris moved to approve the agenda; Second: Steffanie, all in favor. Motion carried.
3. **Mission Moment:** Lynn shared that the new surgery center is now open and operating successfully. So far, 38 shelter cats (that have been in the Foster-to-Adopt status) have been spayed or neutered, with more procedures scheduled. The board expressed excitement and appreciation for this milestone.
4. **Public Comment:** None.
5. **Approval of Meeting Minutes:**
 - a. **September 24, 2025 Meeting Minutes Draft** – Minutes were presented for approval. No corrections or additions were noted. Motion: Steffanie moved to approve the minutes; Second: Dominic. All in favor, Motion carried.
6. **Unfinished Business:**
 - a. **Update on Michigan Senate bills 293 and 294** - Lynn reported that the Michigan Senate bills related to animal welfare are still under review in the House Judiciary Committee. There is currently no scheduled vote.
7. **New Business:** None.
8. **Communications:** Sarah confirmed that all board members received her recent email regarding a large bequest. All members confirmed receipt. Lynn and Sarah will send an email to the remaining municipal contract partners on Thursday, October 23.
9. **Treasurer's Report:**

- a. Treasurer's Report: No written treasurer's report was available. Chris provided a verbal update, noting that he is finalizing the audit and will email the report to all board members soon.
- b. September 2025 Financials: Not submitted.

10. Shelter Operations Report:

- a. Shelter Manager Report - Written report submitted. Sarah also reported that a staff meeting was held on October 21, which went well. The team discussed new adjusted hours and plans to implement additional changes, with updates to follow. Steffani asked if there had been a sign-up sheet at the 50th Anniversary Celebration; Sarah confirmed there was not. The event had a strong turnout, and the board expressed gratitude for community support.
- b. Behavioral Coordinator Report - (Julie was absent) A question was raised about the initials used in the report; Addie clarified that initials are used in place of full pet names for confidentiality. It was noted that felines should be included in the report, and Sarah confirmed that she discussed this with Julie.
- c. Shelter Stats – September stats submitted. Lynn reported that she is still working on getting accurate counts for Clinic & Services.

11. Committee Reports:

- a. Board Development Committee – Meeting minutes attached. Steffanie reported that the committee is revising documents and applications for outreach to potential board members (e.g., via LSCP). Discussion included whether future board expectations should involve shadowing shelter operations to better understand daily functions. This will be discussed further at a later meeting.
- b. Donor Development – Meeting minutes attached. The committee discussed gaining access to Neon to better update donor data and implement new initiatives when meeting with people. Nikki has joined the committee, and the team is revamping donor recognition programs.
- c. Finance Committee - No written report.
- d. Strategic Planning - Chris reported that Linda from Grow & Lead has provided a draft strategic plan, which is available in the shared drive. The new mission statement needs to be reviewed and adopted by the Policy & Bylaws Committee.
- e. Personnel Committee – Meeting minutes attached. Discussion centered on wage reviews, emphasizing that compensation should be considered an investment in staff. The board agreed this topic remains a high priority.
- f. Policy & Bylaws Committee - Leslie continues to serve as liaison, she was not present and no report was submitted.
- g. CART (County Animal Response Team) - No report (Cathy absent).

12. Late Addition to the Meeting - Sarah submitted an R & R for a new anesthesia machine, along with a verbal explanation. Sarah and Ann are meeting with the executor on Monday regarding the large bequest, which may make the R & R unnecessary. The board discussed that this could be an excellent naming opportunity for the surgery or care center, and a way to invest in other medical equipment. This donation has no restrictions. The board agreed the funds should be used to enhance shelter operations. Chris suggested that the board vote on the expenditure after Sarah and Ann meet with the donor and report back with a formal Report &

Recommendation. We can then address it as an e-vote so that equipment can be ordered in a timely manner.

13. Public Comment - Ann reported that solicitation letters and the calendar are currently at Pride Printing. The UPAWS Holiday Store will begin setup soon, so future board meetings may need to be held in the office area or off-site. Adda suggested updating the community room name to the Eagle Mine Community Room but including “UPAWS” in the name.
14. Board Comment - The board discussed combining November and December meetings due to the holidays. After discussion, it was decided that the next meeting will be held Wednesday, December 10, 2025, at the shelter. The following meeting will be in January 2026.
15. Adjournment - Motion: Andi moved to adjourn the meeting; Second: Chris, all in favor and motion carried. Meeting adjourned at 7:07 PM.

Respectfully submitted,
Andi Goriesky,
UPAWS Board Secretary

E-VOTE FOR STAFF BONUSES

On 10/29/25 at 2:45 pm, Lynn Andronis, UPAWS Board President, e-mailed to all members of the Board of Directors regarding a Report & Recommendation for Staff Bonuses. Motion was made by Steffani Baker and seconded by Andi Goriesky to move to approve the recommendation. The President put the Motion to an e-vote on 10/31/25. The vote closed at 5 pm on 11/2/25. By a vote of 3 in favor (C. Danik, A. Goriesky, D. Andriacchi), 0 opposed, 1 abstention (S. Baker), the motion was approved.

Report and Recommendation
Staff Bonus
October 28th, 2025

Report:

In the last few months, the staff has dealt with a lot. From being short staffed, to an overcrowding shelter and dealing with multiple humane cases at the same time, we have been through it all. Everyday we thank each other and do little things to show our appreciation, but I think the shelter needs to recognize the “old” staff that have stuck through it and the “new” staff who joined the team and jumped right in.

Recommendation:

I recommend that the staff receive an appreciation bonus with the bequest from Georgia Curry. The amount is based on hours worked, with each staff earning \$0.50/hour worked since January 1st. The table on the next page shows each staff member, their hours worked and the bonus amount. The total amount for all staff is \$7,507.24

Respectfully submitted,

Sarah Yeager, LVT
Shelter Manager

E-VOTE FOR PURCHASE OF ADDITIONAL EQUIPMENT FOR THE SURGICAL CENTER

On 10/29/25 at 2:45 pm, Lynn Andronis, UPAWS Board President, e-mailed to all members of the Board of Directors regarding a Report & Recommendation for the purchase of additional equipment for the Surgical Center. Motion was made by Dominic Andriacchi and seconded by Andi Goriesky to approve the recommendation. The President put the Motion to an e-vote on 1/1/25. The vote closed at 12 pm on 11/4/25. By a vote of 4 in favor (D. Andriacchi, S. Baker, C. Danik, A. Goriesky), 0 opposed, 0 abstention, the motion was approved.

**Report & Recommendation
2nd Anesthesia Machine Purchase
October 22, 2025**

Report:

The surgery center is up and running, with 2 surgery days in the book so far with another scheduled. We have commitments from 3 veterinarians along with 2 others reaching out for more information. At this stage, we are only able to spay/neuter cats due to only having one anesthesia machine. Cats, with the sedation medications used, do not have to be intubated and hooked up to the machine, whereas dogs require the machine throughout the entire procedure. With only one machine, the dog spay/neuter process will be exceptionally slow as only one dog can be sedated at one time.

Recommendation:

I recommend that we purchase a second anesthetic machine in order to start doing our own dog spays/neuters. That second machine would allow us to have one dog being operated on while the next dog is being prepped, keeping the lag time between surgeries to a minimum. This would enable us to make the best use of our time and our volunteer veterinarian by spaying/neutering as many dogs as possible during their time here. Attached is the quote from Covetrus for the new anesthesia machine.

Respectfully submitted

Sarah Yeager, LVT
UPAWS Shelter Manager



Covetrus Quote/Proposal

Thank you for the opportunity to provide you this quote. Let me know what else I can do to assist you.
This bid is valid for 30 days and subject to manufacturer's price increases.

Account#	864710 - 001	
Account Name	JANDRON SCOTT R DVM	
Address 1	UPPER PENINSULA AN WELFARE SHELTER	
Address 2	815 S STATE HWY M553	
City, St, Zip	GWINN MI 49841	
Account Phone	(906) 475-6661	
Account Fax	(906) 475-6669	

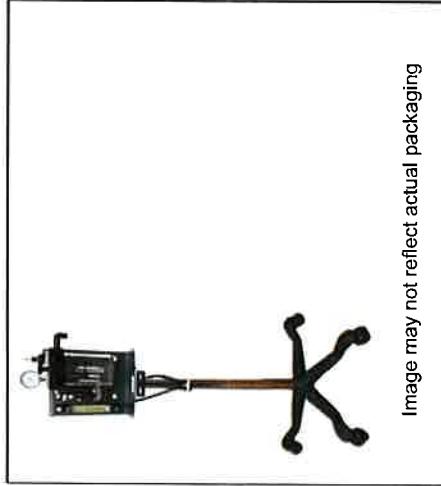
Item Description	Item #	Manufacturer	List Price	Quote Price	Qty	Extended Price
VETERINARY ANESTHESIA MACHINE PVL	072985	VETAMAC INC	\$2,750.86	\$2,378.12	1	\$2,378.12
ANES VAP VIP 3000 ISO WELL FILL	014309	MIDMARK CORP - VERSAILLES	\$1,632.10	\$1,328.45	1	\$1,328.45
			\$4,382.96	\$3,706.57		

Covetrus Quote/Proposal

Thank you for the opportunity to provide you this quote. Let me know what else I can do to assist you.
This bid is valid for 30 days and subject to manufacturer's price increases.

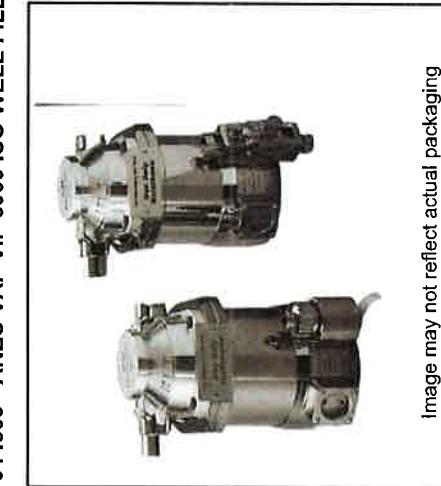
072985 - VETERINARY ANESTHESIA MACHINE PVL

SKU:	072985	Terr. Mgr	Bryan Johnson	List Price	\$2,750.86
Mfg Item #	VAD-20-501CV	Terr. Mgr Ph	(920) 572-6214 ext	Quote	\$2,378.12
Manufacturer	VETAMAC INC	Terr. Mgr Email	Bryan.Johnson@covetrus.com	Qty	1
SKU: 072985 Covetrus Brand Veterinary Anesthesia Machine					



014309 - ANES VAP VIP 3000 ISO WELL FILL

SKU:	014309	Terr. Mgr	Bryan Johnson	List Price	\$1,632.10
Mfg Item #	91305430	Terr. Mgr Ph	(920) 572-6214 ext	Quote	\$1,328.45
Manufacturer	MIDMARK CORP - VERSAILLES	Terr. Mgr Email	Bryan.Johnson@covetrus.com	Qty	1
SKU: 014309 Matrix VIP 3000 Vaporizer, Well Fill, Isoflurane					



This proposal does not include sales tax or drop-ship freight costs.

Report and Recommendation
Surgery Center Supplies
October 28th, 2025

Report:

On surgery days, we are only able to monitor one animal at a time due to only having one monitor device. This means we are not able to monitor the breathing and heart rate of the other animal until the animal being operated on is reversed. This could lead to serious complications, which we will not be able to detect until it is too late.

When we have fractious cats or cats that do not sedate well with our protocols, they must be gassed down using isoflurane and oxygen via the anesthesia machine. Right now, we have no safe way to do that because we do not have a cat induction box. I have included a picture below. In essence, it's a box the cat goes into that hooks up to the anesthesia machine and safely delivers the gas to the cat.

Recommendation:

It is my recommendation that UPAWS purchases a second anesthesia monitor at \$1,286.83 and a cat induction box at \$350. Both of these purchases will make the surgery room more efficient and provide better care to the surgery animals.

Respectfully submitted,

Sarah Yeager, LVT
Shelter Manager



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0 items (<https://jorvet.com/cart/>) | Log In (<https://jorvet.com/my-account/>)

(<https://jorvet.com>)

Home (<https://jorvet.com>) / Anesthesia Equipment (<https://jorvet.com/product-category/anesthesia-equipment/>) / Anesthesia Chambers (<https://jorvet.com/product-category/anesthesia-equipment/anesthesia-chambers/>) / Anesthesia Chamber



(<https://jorvet.com/wp-content/uploads/2022/07/J0265.jpg>)

Anesthesia Chamber



Anesthesia Chamber

Please Note: This is an older version. For the latest version, please refer to the J0265M model.



Report and Recommendation
IDEXX Blood Machines
October 28th, 2025

Report:

If an animal needs bloodwork, the animal either has to be transported to the veterinarian or blood taken to a clinic, depending on which vet office is willing to see the animal. On average, the cost of a CBC is \$55, Chemistry is \$105, and Lyses is \$35 totaling \$195. Right now, we do not always run bloodwork and often opt to treat the symptoms due to the cost. We also do not do any bloodwork prior to surgery to check for any potential issues due to the cost.

Recommendation:

If UPAWS had our own blood machines, we could not only cut down on medical costs, but provide better medical care to the animals. We could start running bloodwork on any animal over the age of 7 years, as that is considered geriatric, leading to sooner diagnoses of potential problems by having a baseline for veterinarians to reference. We could also check a CBC prior to any spay to check for clotting factors. Below are the pricing from Dan, our IDEXX representative:

Catalyst One \$8,995	(chemistry)
IVLS \$1,995	(computer software)
Procyte One Hematology \$14,995	(cbc)

I also have a limited number of quarterly funds available, so I would be able to cover the cost of the IVLS and include an additional \$3,000 discount.

Total before his discount: \$25,985

Discount: \$4,995

Total after discount: \$20,990

Our cost to run a CBC would be \$28, Chemistry \$33, and Lyses \$20 totalling \$81. That is a savings of \$114 per animal. I recommend that UPAWS purchase the machines listed above along with the supplies (chemistry clips) to go with them.

Respectfully submitted,

Sarah Yeager, LVT
Shelter Manager

Report and Recommendation
Cat Adoption Room Naming
October 28th, 2025

Report:

Georgia Curry left a bequest to UPAWS in the amount of \$435,478.81. Ann and I met with her executor of her will, a woman by the name of Traci, on Monday, October 27th. She was a neighbor, dear friend and caretaker of Georgia for 27 years. She told us Georgia was never one to donate or volunteer with expectations of a grand gesture after she passed but Traci and her husband Chad would like her name memorialized, especially due to the amount she donated. We gave her a tour and a few options on rooms that were not in memory of or donated by someone already

Recommendation:

Due to the large amount of Georgia's donation and her love of fostering kittens for her local shelter, I recommend that the cat adoption room be named in her honor.

Respectfully submitted,

Sarah Yeager, LVT
Shelter Manager

Report and Recommendation
Totals for Georgia Curry bequest
October 28, 2025

Anesthesia machine: \$3,706.57

IDEXX blood machines: \$20,990

Surgery Center supplies: \$1,636.83

Total: \$26,333.40



UPPER PENINSULA ANIMAL WELFARE SHELTER
BOARD OF DIRECTORS SPECIAL MEETING MINUTES

November 19, 2025 / 6 pm / Virtually, via Google Meet

On 11/14/25, notice for a Special Meeting was presented to the board members via email to discuss two time-sensitive issues that need to be resolved prior to our next meeting on 12/10/25 (i.e., this year's Snow Plowing Contract and Staff Holiday Bonuses). The meeting was called by Lynn for Wednesday, 11/19/25, at 6 pm to discuss the recommendations from Sarah.

PRESENT: Lynn Andronis, Dominic Andriacchi, Steffani Baker, Chris Danik, Andi Goriesky, Sarah Yeager (Shelter Manager)

Call to Order: Meeting was called to order at 6:04 pm with a quorum present.

Approval of Agenda: Steffani made a motion to accept the agenda as presented, seconded by Andi. All in favor and motion carried.

Report and Recommendation for Snow Removal Contract 2025-2026: Contract proposals were received from Rick Garrow and A Cut Above Tree and Lawn Care. Rick Garrow has been contracted with UPAWS for snow removal for the last few years, has always done a good job and has not increased his prices. A Cut Above proposal was similar as far as services go but board members were asked to "pick the price". Some discussions followed regarding the two proposals. Per the Report and Recommendation from Sarah, she is recommending that the board approves the bid from Rick Garrow for the 2025-26 snow season. Motion was made by Andi, seconded by Chris, to approve the recommendation. All in favor and motion carried.

Report and Recommendation for Staff Holiday Bonuses 2025: There was some discussion regarding whether to have a holiday party for the staff or not. Sarah said the staff had mixed thoughts on a party. Sarah explained her rationale on bonuses for full time, part time and employees who have just started recently. Per the Report and Recommendation, she is recommending that the board approves a request to spend \$6,350 for the holiday staff bonus to be paid to employees on the 12/11/25 paycheck. Motion was made by Chris, seconded by Steffani to accept the recommendation. All in favor and motion carried.

Adjournment: Andi made a motion to adjourn the meeting at 6:33 pm, seconded by Steffani. All in favor and motion carried.

NOTE: Our next regular board meeting will be December 10, 2025, at 6:00 pm at the shelter in the office area, due to the Community Room being utilized for the Holiday Store.

Respectfully submitted,

Counter-Signed

Andi Goriesky, Secretary

Lynn Andronis, President

Board of Directors
Upper Peninsula Animal Welfare Shelter

November 17, 2025

Board of Directors
Upper Peninsula Animal Welfare Shelter

November 17, 2025

- ◆ Introduction
- ◆ Board of Directors Letter
 - Services Provided and in Process
 - Results of our Audit of the Financial Statements
 - Required Communications with the Board of Directors
- ◆ Financial Highlights
- ◆ Other Questions or Comments

November 17, 2025

Board of Directors
Upper Peninsula Animal Welfare Shelter
Gwinn, Michigan

We are pleased to submit this report, which summarizes the results of our audit, and other matters which we believe would be of interest to you.

Services Provided and in Process

In accordance with our engagement letter, AHP provided the following services:

Audit Services:

- Annual Financial Statement Audit – Completed

Nonaudit Services:

- Assistance with financial statement preparation – Completed
- Annual Federal Form 990, Return of Organization Exempt from Income Tax – In process

We have reviewed the services provided and confirm that we are independent of the Upper Peninsula Animal Welfare Shelter.

Results of our Audit of the Financial Statements

The audit was conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and included such tests of the accounting records and other auditing procedures as we considered necessary for the purpose of expressing an opinion on the financial statements.

The following summarizes various matters of interest during our audit:

Significant Risks

As noted in our scope letter dated July 23, 2025, we identified certain areas as having significant risks related to the potential of a material misstatement. We audited each of those significant risks with audit procedures designed to mitigate those risks. Based on our procedures performed, we noted no matters that need to be communicated to you.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, entities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Entities may also be subject to financial and legal liabilities. Managing this issue is especially challenging because even an entity with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We believe management should continue to monitor and evaluate this risk, which is a critical best practice. Additionally, periodic assessments of the system in order to verify that the control environment is functioning as designed are key parts of measuring associated business risk. We encourage those charged with governance to work with management on this very important topic. If we can be of assistance in the process, we would be happy to do so.

Adopted Audit and Accounting Standards

None.

Future Audit and Accounting Standards

None.

Required Communications with the Board of Directors

This section discusses our responsibilities under AICPA Professional Standards AU-C Section 260, *The Auditor's Communication with Those Charged with Governance*. The following excerpts from that standard describe the specific matters required to be communicated to you and our responses thereto:

Our Responsibility Under U.S. Generally Accepted Auditing Standards

The auditor's standard report emphasizes that an audit conducted in accordance with GAAS is designed to provide reasonable, but not absolute, assurance that the financial statements are free from material misstatement and in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our report dated November 17, 2025 follows this format. Because of the concept of reasonable assurance, and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

Our responsibility, as described by our professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. GAAP. Our audit does not relieve you or management of your responsibilities.

As part of the audit, we considered the internal control of the Upper Peninsula Animal Welfare Shelter. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning internal control.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our scope letter dated July 23, 2025. No matters came to our attention during our audit that resulted in a change to the scope of our procedures. The completion of the audit was delayed due to delays in receiving various audit documentation.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Upper Peninsula Animal Welfare Shelter are described in Note 1 to the financial statements. We noted no transactions entered into by the Upper Peninsula Animal Welfare Shelter during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the allocation methodology for functional expenses and estimates used in the determination of in-kind revenue. For these estimates, we evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Investments (Note 5)
- Endowment Fund (Note 6)
- Net Asset Designations and Restrictions (Note 9)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted certain misstatements that management has corrected, a list of which is attached to this letter. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management's representation letter dated November 17, 2025. A copy is attached for your reference.

Management's Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Communication of Fees for Nonaudit Services

As previously described in this letter, we performed certain nonaudit services at the request of management and documented in an engagement letter. Fees for these services have not exceeded those noted in our engagement letter.

Management Letter

We considered the Upper Peninsula Animal Welfare Shelter's internal control during the course of the audit, and we remained alert for areas where procedures and controls could be improved. We noted no matters involving the internal control over financial reporting and its operation that we would consider to be material weaknesses.

* * *

This report is intended solely for the information and use of the Board of Directors of the Upper Peninsula Animal Welfare Shelter and is not intended to be, and should not be, used by anyone other than these specified parties.

We will be pleased to respond to any comments or questions you may have concerning this letter, our significant deficiency and management letter, or any other aspects of our services to the Upper Peninsula Animal Welfare Shelter.

It has been a pleasure to serve the Upper Peninsula Animal Welfare Shelter. We would like to express our appreciation for the cooperation and courtesy extended to us by management and employees of the Upper Peninsula Animal Welfare Shelter and look forward to continuing our association in the future.

Sincerely,

Andrews Hooper Favlik PLC

Client: UPAWS
Engagement: 2024 Financial Statement Audit
Current Period: 12/31/2024
Workpaper: A-08 Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE-01				
To adjust depreciation expense				
1670	Accumulated Depreciation	0.00	674.00	
5160	OPERATING EXPENSE:Depreciation	674.00	0.00	
Total		674.00	674.00	(674.00)
AJE-02				
To adjust investment income to actual				
4226	Change in Value-Dixon Trust	0.00	9,199.00	
4220	OTHER Revenue:Miscellaneous Revenue	36,059.00	0.00	
4222	Investment Interest Revenue	0.00	20,921.00	
4300	Unrealized Gain/Loss	0.00	794.00	
6561	OTHER EXPENSE:Investment Expense	0.00	9,225.00	
6540	OTHER EXPENSE:Miscellaneous Expense	4,080.00	0.00	
Total		40,139.00	40,139.00	0.00
AJE-03				
To capitalize expensed assets				
1645	Office & Kennel Equipment	2,892.00	0.00	
5102	OPERATING EXPENSE:Animal Supplies/Equipment	0.00	2,892.00	
1650	New Shelter-Furniture & Equip	1,829.00	0.00	
5105	OPERATING EXPENSE:Repairs/Maintenance	0.00	1,829.00	
Total		4,721.00	4,721.00	4,721.00
AJE-04				
To adjust for donated cat litter and donated services				
4125	DIRECT PUBLIC SUPPORT:Donated Svgs/Material In Kind	0.00	1,180.00	
5102	OPERATING EXPENSE:Animal Supplies/Equipment	1,180.00	0.00	
4125	DIRECT PUBLIC SUPPORT:Donated Svgs/Material In Kind	0.00	2,100.00	
6505	OTHER EXPENSE:Professional Fees	2,100.00	0.00	
Total		3,280.00	3,280.00	0.00
GRAND TOTAL		48,814.00	48,814.00	4,047.00



UPPER PENINSULA ANIMAL WELFARE SHELTER

Andrews Hooper Pavlik PLC
201 W. Bluff Street
Marquette, MI 49855

This representation letter is provided in connection with your audit of the financial statements of the Upper Peninsula Animal Welfare Shelter (Shelter), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 17, 2025, the following representations made to you during your audit.

Financial Statements

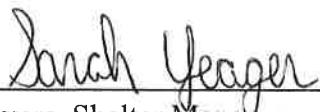
- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 14, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Shelter's accounts.

- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Shelter is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 12) We have analyzed all debt and equity investments for proper classification and valuation in accordance with U.S. GAAP.
- 13) In regard to your assistance with the preparation of the financial statements and related notes, and for your preparation of the Form 990, we have:
 - a) Assumed all management responsibilities
 - b) Designated an individual within senior management who has suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy of the services performed.
 - d) Accepted responsibility for the results of the services.
 - e) Ensured that the data and records are complete and we have sufficient information to oversee the services.

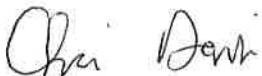
Information Provided

- 14) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Shelter from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 1) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 1) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 1) We have no knowledge of any fraud or suspected fraud that affects the Shelter and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 1) We have no knowledge of any allegations of fraud or suspected fraud affecting the Shelter's financial statements communicated by employees, former employees, grantors, regulators, or others.

- 1) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 1) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and have not consulted a lawyer concerning litigation, claims, or assessments.
- 1) We have disclosed to you the names of all of the Shelter's related parties and all the related-party relationships and transactions, including any side agreements.
- 1) The Shelter has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 1) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 1) The Shelter is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Shelter's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.



Sarah Evers, Shelter Manager



Chris Danik, Board Treasurer

Audited Financial Statements

Upper Peninsula Animal Welfare Shelter

*Years Ended December 31, 2024 and 2023
with Report of Independent Auditors*



ANDREWS HOOPER PAVLIK PLC

Upper Peninsula Animal Welfare Shelter

Audited Financial Statements

Years Ended December 31, 2024 and 2023

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Report of Independent Auditors

Board of Directors
Upper Peninsula Animal Welfare Shelter
Gwinn, Michigan

Opinion

We have audited the accompanying financial statements of the Upper Peninsula Animal Welfare Shelter (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Upper Peninsula Animal Welfare Shelter as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Upper Peninsula Animal Welfare Shelter and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Upper Peninsula Animal Welfare Shelter's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Upper Peninsula Animal Welfare Shelter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Upper Peninsula Animal Welfare Shelter's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Andrews Hooper Pavlik PLC

Marquette, Michigan
November 17, 2025

Upper Peninsula Animal Welfare Shelter

Statements of Financial Position

	December 31	
	2024	2023
Assets		
Current assets:		
Cash and cash equivalents	\$ 554,825	\$ 619,603
Certificates of deposit	322,378	328,973
Accounts receivable	27,617	24,327
Promises to give, current portion	1,400	2,400
Inventory	8,536	6,171
Total current assets	<u>914,756</u>	<u>981,474</u>
Other assets:		
Promises to give, non-current, net	100	1,350
Investments	410,930	372,451
Beneficial interest in assets held by Marquette Community Foundation	121,054	114,272
Beneficial interest in Dixon Trust	633,569	612,673
Total other assets	<u>1,165,653</u>	<u>1,100,746</u>
Land, building, and equipment		
Land	20,587	20,587
Buildings and improvements	3,653,333	3,653,333
Vehicles	32,649	32,649
Office and kennel furniture and equipment	110,974	106,252
Total land, building, and equipment	<u>3,817,543</u>	<u>3,812,821</u>
Less accumulated depreciation	801,941	661,356
Land, building, and equipment, net	<u>3,015,602</u>	<u>3,151,465</u>
Total assets	<u><u>\$ 5,096,011</u></u>	<u><u>\$ 5,233,685</u></u>
Liabilities and net assets		
Current liabilities:		
Accounts payable	\$ 5,095	\$ 12,438
Credit card payable	2,750	2,927
Accrued payroll and payroll taxes	15,893	14,460
Accrued benefits	21,097	18,552
Sales tax payable	679	623
Total current liabilities	<u>45,514</u>	<u>49,000</u>
Net assets without donor restrictions:		
Undesignated	3,813,574	4,027,296
Board designated – endowment	99,931	90,574
Total net assets without donor restrictions	<u>3,913,505</u>	<u>4,117,870</u>
Net assets with donor restrictions	1,136,992	1,066,815
Total net assets	<u>5,050,497</u>	<u>5,184,685</u>
Total liabilities and net assets	<u><u>\$ 5,096,011</u></u>	<u><u>\$ 5,233,685</u></u>

Upper Peninsula Animal Welfare Shelter

Statements of Activities

	Year Ended December 31, 2024			Year Ended December 31, 2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support						
Gift shop sales:						
Gross sales	\$ 42,779	\$ -	\$ 42,779	\$ 38,675	\$ -	\$ 38,675
Less, cost of sales	(26,241)	-	(26,241)	(25,132)	-	(25,132)
Gross profit	16,538	-	16,538	13,543	-	13,543
Shelter revenue	131,937	-	131,937	95,831	-	95,831
Direct public support	282,872	24,552	307,424	311,653	20,384	332,037
Bequests	64,828	-	64,828	50,000	-	50,000
Revenues from fundraising events and special projects	88,062	-	88,062	92,799	-	92,799
Governmental contracted services	27,070	-	27,070	69,230	-	69,230
Grants	653	-	653	885	-	885
In-kind contributions	35,752	-	35,752	23,194	-	23,194
Interest and dividends	46,251	-	46,251	25,017	-	25,017
Distributions of earnings from Marquette						
Community Foundation – Reider Fund	22,249	-	22,249	22,039	-	22,039
Change in value of beneficial interest in assets held by						
Marquette Community Foundation	-	11,777	11,777	-	11,562	11,562
Change in beneficial interest in Dixon Trust	-	52,444	52,444	-	52,911	52,911
Net investment return	9,357	29,122	38,479	9,424	29,683	39,107
Other	1,335	-	1,335	8,723	-	8,723
Net assets released from restrictions	47,718	(47,718)	-	55,195	(55,195)	-
Total revenues, gains, and other support	774,622	70,177	844,799	777,533	59,345	836,878
Expenses						
Program services	817,454	-	817,454	823,281	-	823,281
Support services:						
Management and general	108,016	-	108,016	58,451	-	58,451
Fundraising	53,517	-	53,517	47,020	-	47,020
Total support services	161,533	-	161,533	105,471	-	105,471
Total expenses	978,987	-	978,987	928,752	-	928,752
Change in net assets	(204,365)	70,177	(134,188)	(151,219)	59,345	(91,874)
Net assets – beginning of year	4,117,870	1,066,815	5,184,685	4,269,089	1,007,470	5,276,559
Net assets – end of year	\$ 3,913,505	\$ 1,136,992	\$ 5,050,497	\$ 4,117,870	\$ 1,066,815	\$ 5,184,685

See accompanying notes.

Upper Peninsula Animal Welfare Shelter

Statements of Functional Expenses

	Year Ended December 31, 2024				Year Ended December 31, 2023			
	Support Services			Total Expenses	Support Services			Total Expenses
	Program Services	Management and General	Fundraising		Program Services	Management and General	Fundraising	
Personnel costs	\$ 414,102	\$ 35,404	\$ 4,422	\$ 453,928	\$ 438,624	\$ 4,706	\$ 3,528	\$ 446,858
Veterinary and medical supplies	146,036	-	-	146,036	104,273	-	-	104,273
Food for animals	11,421	-	-	11,421	12,840	-	-	12,840
Animal equipment	12,148	-	-	12,148	7,818	-	-	7,818
Utilities	34,304	1,906	1,906	38,116	35,913	1,995	1,995	39,903
Insurance	31,958	1,776	1,776	35,510	31,679	1,761	1,761	35,201
Custodial supplies/services	9,471	499	-	9,970	13,517	711	-	14,228
Office supplies	4,749	1,356	678	6,783	4,393	1,255	629	6,277
Repairs and maintenance	9,354	-	-	9,354	15,053	-	-	15,053
Travel/vehicle expenses	-	4,105	-	4,105	-	2,849	-	2,849
Publication expenses	4,302	4,302	2,152	10,756	8,031	8,031	4,016	20,078
Community awareness	8,265	-	-	8,265	8,124	-	-	8,124
Conferences	-	4,575	-	4,575	-	1,717	-	1,717
Professional fees, including donated services	-	34,158	-	34,158	-	26,399	-	26,399
Fundraising events and projects	-	-	33,611	33,611	-	-	26,064	26,064
Dog license expense	110	-	-	110	250	-	-	250
Depreciation	126,527	7,029	7,029	140,585	126,393	7,022	7,022	140,437
Gift shop cost of sales	26,241	-	-	26,241	25,132	-	-	25,132
Volunteer program	822	-	-	822	955	-	-	955
Bank fees	3,885	1,943	1,943	7,771	2,585	1,292	1,292	5,169
Miscellaneous	-	10,963	-	10,963	12,833	713	713	14,259
Total expenses by function	843,695	108,016	53,517	1,005,228	848,413	58,451	47,020	953,884
Less expenses included with revenues on the statements of activities	(26,241)	-	-	(26,241)	(25,132)	-	-	(25,132)
Total expenses	\$ 817,454	\$ 108,016	\$ 53,517	\$ 978,987	\$ 823,281	\$ 58,451	\$ 47,020	\$ 928,752

See accompanying notes.

Upper Peninsula Animal Welfare Shelter

Statements of Cash Flows

	Year Ended December 31	
	2024	2023
Operating activities		
Change in net assets	\$ (134,188)	\$ (91,874)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	140,585	140,437
Realized and unrealized gains on endowment fund investments	(21,317)	(31,880)
Change in beneficial interest in assets held by Marquette Community Foundation, net of distributions	(6,782)	(6,595)
Change in beneficial interest in Dixon Trust, net of distributions	(20,896)	(18,864)
Change in operating assets and liabilities:		
Accounts receivable	(3,290)	(20,585)
Inventory	(2,365)	(6,171)
Accounts payable	(7,343)	(3,485)
Other current liabilities	<u>3,857</u>	<u>8,798</u>
Net cash from operating activities	<u>(51,739)</u>	<u>(30,219)</u>
Investing activities		
Purchase of fixed assets	(4,722)	(15,672)
Purchase of investment securities	(17,162)	(27,500)
Sale of investment securities	-	19,195
Maturities (purchases) of certificates of deposit	<u>6,595</u>	<u>(328,973)</u>
Net cash from investing activities	<u>(15,289)</u>	<u>(352,950)</u>
Financing activities		
Proceeds from contributions restricted for long-term purposes	<u>2,250</u>	<u>2,762</u>
Net cash from financing activities	<u>2,250</u>	<u>2,762</u>
Net change in cash and cash equivalents	<u>(64,778)</u>	<u>(380,407)</u>
Cash and cash equivalents – beginning of year	<u>619,603</u>	<u>1,000,010</u>
Cash and cash equivalents – end of year	<u>\$ 554,825</u>	<u>\$ 619,603</u>

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

The Upper Peninsula Animal Welfare Shelter (Shelter) is a not-for-profit organization whose purpose is to ensure the safety and protection of all animals. Services provided by the Shelter include care and shelter of stray animals, adoption service, neglect/cruelty referrals, lost and found service, humane education, and community awareness campaigns. The Shelter's main source of revenue is public contributions.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

Cash and Cash Equivalents

For financial statement purposes, cash and cash equivalents consist of all cash on hand, checking accounts, savings accounts, money market accounts, and all highly liquid financial instruments with original maturities of three months or less, which are not held for long-term purposes.

Receivables

Revenues earned but not received as of December 31 are recorded as accounts receivable on the statements of financial position. Accounts receivable are stated at amortized cost net of the allowance for credit losses. The allowance for credit losses is an estimate of amounts that may be uncollectible. The Shelter determines the need for an allowance based on an evaluation of the accounts receivable, historical collection experience, and expectations about current and future economic conditions. In the opinion of management, all accounts receivable are considered fully collectible; therefore, no allowance for credit losses have been established.

Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give. Promises to give that are expected to be collected within one year are recorded at net realizable value. Promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows.

The Shelter uses the allowance method to estimate uncollectible promises to give based on management's analysis of the pledges receivable outstanding.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Inventory

Inventory consists of merchandise for resale and operating supplies. The inventory is valued at the lower of cost or net realizable value on a moving average basis.

Investments

Investments consist of cash equivalents and mutual funds. Cash equivalents are carried at cost. Investments in mutual funds are carried at fair value. Realized and unrealized gains and losses are included in the statements of activities.

Beneficial Interest in Dixon Trust

The Shelter is both the beneficiary of annual income distributions as well as the beneficiary of the remainder distribution of assets held in trust. As a practical expedient, the beneficial interest in trust is carried at fair value based on quoted market prices of the underlying investments. Changes in the fair value of the beneficial interest in trust are reflected in the net assets with donor restrictions class of net assets, due to the time restrictions of the distributions. Distributions from the trust are reflected as reductions in the beneficial interest in trust and reclassified from net assets with donor restrictions to net assets without donor restrictions.

Beneficial Interest in Assets Held by the Marquette Community Foundation

In 2004, the Shelter contributed assets to the Marquette Community Foundation (Foundation) to establish the Marquette County Humane Society Agency Fund (Fund). The Shelter named itself as the beneficiary of the expendable earnings, which are to be distributed at least annually. The Shelter granted variance power to the Foundation, whereby if the Fund is terminated or if the Foundation dissolves, ceases to exist, or ceases to hold or administer the funds, the governing board of the Foundation shall distribute the net assets as it chooses, giving primary consideration to the Shelter or to an organization or purpose recommended by the Shelter. In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-20, *Not-for-Profit Entities – Financially Interrelated Entities*, these amounts are reported on the Shelter's statements of financial position as a beneficial interest in assets held by the Marquette Community Foundation. Earning distributions are recognized as an increase in net assets without donor restrictions in the statements of activities.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Land, Building, and Equipment

Fixed assets are obtained through purchase and donation. Purchased assets are recorded at cost and donated assets are recorded at fair market value at the date of donation. Fixed assets are depreciated using the straight-line method over the estimated useful lives of the assets. Buildings and improvements are being depreciated over 30 years, new equipment over seven years, and used equipment over five years. The Shelter capitalizes all fixed assets valued greater than \$1,000.

Net Assets

The Shelter reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions: Net assets that are not subject to, or are no longer subject to, donor-imposed stipulations. The Board of Directors may designate, from net assets without donor restrictions, funds for specified use.

Net Assets With Donor Restrictions: Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Revenue Recognition

Revenue from contributions is recognized when cash, securities, other assets, or an unconditional promise to give is received. Revenue from grants is recognized when qualifying expenses are incurred. Revenue from fee for service and merchandise sales are recognized at the point in time the services are performed or goods are exchanged. These revenues are recognized when earned and in an amount that reflects the consideration the Shelter expects to be entitled to receive in exchange for those services. These revenues do not include material amounts of variable consideration or financing components.

The following economic factors affect the nature, amount, timing, and uncertainty of the Shelter's revenue and cash flows as indicated:

- Economic trends: Services to all customers correlate with economic cycles and are cyclical in nature based on personal discretion. Overall revenue from attendance at the Shelter's programs and merchandise sales can be dependent on individuals' disposable income.
- Geographical location of customers: Services are to customers located primarily in the area that includes Marquette and the surrounding areas; therefore, revenue is correlated to the local economy.
- Not-for-profit industry: Contributions and funding to not-for-profit organizations fluctuate based on availability of resources and support in the community.

Revenue from contracts with customers includes gift shop sales, pet adoption and redeemed animal fees, and governmental contracted services. The amount of revenue from contracts with customers totaled \$201,786 for the year ended December 31, 2024 and \$203,736 for the year ended December 31, 2023.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

In-Kind Contributions

Donated goods and services are recorded at fair market value at the date of donation based on current rates for similar items at the time of donation. The Shelter does not sell donated items. In addition, volunteers contribute significant amounts of time to program services, administration, and fundraising activities; however the financial statements do not reflect the value of these contributed services because they do not meet the recognition criteria prescribed by U.S. GAAP.

In-kind contributions consisted of the following for the years ended December 31:

	2024	2023	Utilization in Programs/Activities
IT services	\$ 1,200	\$ 2,400	Management and General
Legal services	900	1,350	Management and General
Pet food and other supplies	15,643	19,444	Program
Discounted veterinary services	18,009	-	Program
Total	\$ 35,752	\$ 23,194	

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents the natural classification detail of expenses by function. Expenses that can be identified with a specific program or supporting service are charged directly to the program or supporting service benefited. Expenses related to more than one function are allocated based on various bases, as determined by management.

The expenses that have been allocated include personnel costs, utilities, insurance, custodial supplies/services, office supplies, publication expenses, depreciation, bank fees, and miscellaneous which are primarily allocated based on estimates of time and effort.

Accounting Estimates

Preparation of the Shelter's financial statements in conformity with U.S. GAAP requires the use of management's estimates. Actual results could differ from these estimates.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

1. Nature of Operations and Summary of Significant Accounting Policies (continued)

Income Taxes

The Shelter is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Shelter's tax-exempt purpose is subject to taxation as unrelated business income.

Generally, tax years from 2021 through the current tax year remain open to examination. Management does not believe that the results of any examination of these open years would have a material adverse effect on the Shelter.

Risks and Uncertainties

The Shelter may be subject to social and natural catastrophic events that are beyond the control of the Shelter, such as health epidemics, natural disasters, and other catastrophes, which could materially and adversely affect the Shelter's results of operations and financial condition.

Subsequent Events

Management has evaluated subsequent events for potential recognition and disclosure in the financial statements through November 17, 2025, which is the date the financial statements were available to be issued.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

2. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of December 31, comprise the following:

	2024	2023
Cash and cash equivalents	\$ 554,825	\$ 619,603
Certificates of deposit	322,378	328,973
Accounts receivable	27,617	24,327
Pledges receivable, current portion	1,400	2,400
	906,220	975,303
Less financial assets with donor restrictions	(71,270)	(56,643)
Plus anticipated distribution from Dixon Trust	25,000	25,000
Financial assets available to meet cash needs for expenditures within one year	\$ 859,950	\$ 943,660

3. Concentration of Credit Risk

The Shelter had cash deposits in excess of federally insured limits totaling \$195,742 as of December 31, 2024 and \$258,219 as of December 31, 2023. The deposits in excess of federally insured limits are based on the Shelter's bank balances as of December 31, 2024 and 2023.

4. Promises to Give

During 2015, the Shelter commenced a capital campaign. The campaign goal was \$3.7 million to be used to finance the construction of a new animal shelter. Promises to give are as follows:

	2024	2023
Receivable in less than one year	\$ 1,400	\$ 2,400
Receivable in two to five years	100	1,350
Total unconditional promises to give	1,500	3,750
Less current portion	(1,400)	(2,400)
Long-term promises to give, net	\$ 100	\$ 1,350

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

5. Investments

Market value and unrealized appreciation on investments are as follows:

	Cost	Fair Value	Unrealized Appreciation
December 31, 2024			
Cash equivalents, at cost	\$ 2,701	\$ 2,701	\$ -
Mutual funds	270,646	318,016	47,370
Exchange traded funds	76,592	90,213	13,621
Total investments	<u>\$ 349,939</u>	<u>\$ 410,930</u>	<u>\$ 60,991</u>
December 31, 2023			
Cash equivalents, at cost	\$ 2,849	\$ 2,849	\$ -
Mutual funds	253,337	284,414	31,077
Exchange traded funds	76,592	85,188	8,596
Total investments	<u>\$ 332,778</u>	<u>\$ 372,451</u>	<u>\$ 39,673</u>

Investment return for the years ended December 31 is comprised of the following:

	2024	2023
Interest and dividends	\$ 20,921	\$ 10,675
Realized gain	-	1,312
Unrealized gain	21,517	30,568
Investment management fees	(3,959)	(3,448)
Total investment return	<u>\$ 38,479</u>	<u>\$ 39,107</u>

6. Endowment Fund

The Shelter's endowment fund includes both donor-restricted funds and funds designated by the Board of Directors to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Uniform Prudent Management of Institutional Funds Act (UPMIFA) is an update of the Uniform Management of Institutional Funds Act (UMIFA), which dates back to 1972. In September of 2009, UPMIFA was signed into law in the State of Michigan. UPMIFA requires the historical dollar amount of a donor-restricted endowment fund to be preserved. In the absence of donor restrictions, the net appreciation on a donor-restricted endowment fund is spendable under UPMIFA.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

6. Endowment Fund (continued)

In accordance with UPMIFA, the Shelter considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the endowment fund
- The purposes of the Shelter and the endowment fund
- General economic factors
- The possible effect of inflation or deflation
- The expected total return from income and appreciation of investments
- Other resources of the Shelter
- The investment policy of the Shelter

The Shelter's donors have not placed restrictions on the use of the investment income or net appreciation resulting from the donor-restricted endowment funds.

The Shelter uses the services of a third-party investment manager.

The Board of Directors, upon recommendation from the Finance Committee, determines a percentage of earnings to be distributed each year.

The Shelter's endowment fund net assets consist of the following:

	Board Designated	With Donor Restrictions	Total
December 31, 2024			
Donor-restricted endowment:			
Original gift amount	\$ -	\$ 185,175	\$ 185,175
Accumulated investment gains	-	125,824	125,824
Board-designated endowment	99,931	-	99,931
Total investments	\$ 99,931	\$ 310,999	\$ 410,930
December 31, 2023			
Donor-restricted endowment:			
Original gift amount	\$ -	\$ 185,175	\$ 185,175
Accumulated investment gains	-	96,702	96,702
Board-designated endowment	90,574	-	90,574
Total investments	\$ 90,574	\$ 281,877	\$ 372,451

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

6. Endowment Fund (continued)

A reconciliation of the beginning and ending balance of the Shelter's endowment in total and by net asset class, consists of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets at January 1, 2023	\$ 80,072	\$ 252,194	\$ 332,266
Investment return, net	9,424	29,683	39,107
Contributions	1,078	-	1,078
Appropriation of endowment assets for expenditure	-	-	-
Endowment net assets at December 31, 2023	\$ 90,574	\$ 281,877	\$ 372,451
Investment return, net	9,357	29,122	38,479
Contributions	-	-	-
Appropriation of endowment assets for expenditure	-	-	-
Endowment net assets at December 31, 2024	\$ 99,931	\$ 310,999	\$ 410,930

7. Beneficial Interest in Dixon Trust

During the year ended December 31, 2016, the Shelter was notified that it was named as the beneficiary of the Jack & Patricia Dixon Irrevocable Trust FBO UPAWS (Trust). The Trust is managed by a financial institution.

The Shelter has unconditional rights to income distributions from the Trust. Income is to be distributed at least annually for a 10-year term. At the end of the 10-year term, the Shelter will be the unconditional beneficiary of the remaining Trust assets plus any undistributed income.

Neither the annual income distributions nor the final distribution are restricted as to use. During 2016, the Shelter recorded bequest revenue of \$556,764, representing the estimated fair value of the Trust assets at the date of the grantor's death. The Shelter periodically adjusts the amount recorded as the beneficial interest to the fair value of the Trust assets as reported by the financial institution. Changes in the fair value of the beneficial interest in the Trust assets are recorded in the statements of activities in the assets with donor restrictions net asset class, due to the time restriction. Distribution from the Trust totaled \$31,783 for the year ended December 31, 2024 and \$34,048 for the year ended December 31, 2023. The fair value of the Trust assets totaled \$633,569 as of December 31, 2024 and \$612,673 as of December 31, 2023.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

8. Fair Value Measurements

Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy consists of three broad levels:

Level 1: Unadjusted quoted prices in active markets for identical assets that are accessible at the measurement date.

Level 2: Quoted prices for similar assets in active markets; quoted prices for identical or similar assets in markets that are not active; or inputs that are observable, either directly or indirectly.

Level 3: Inputs are unobservable, that is, the inputs are supported by little or no market activity.

The following is a description of the valuation methodologies used for instruments measured at fair value:

Investments: The fair value of short-term investments, mutual funds, and exchange traded funds is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers.

Beneficial interest in Dixon Trust: The fair value of the beneficial interest in Dixon Trust is based on quoted market prices of the underlying investments.

Beneficial interest in assets held by the Marquette Community Foundation: The fair value of the beneficial interest in assets held by the Marquette Community Foundation is based on unobservable inputs.

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

8. Fair Value Measurements (continued)

The following table presents information about the Shelter's investments and beneficial interests measured at fair value on a recurring basis as of December 31, 2024:

	Fair Value	Level 1	Level 2	Level 3
Investments:				
Short-term investments	\$ 2,701	\$ 2,701	\$ -	\$ -
Mutual funds	318,016	318,016	-	-
Exchange traded funds	90,213	90,213	-	-
Total investments	410,930	410,930	-	-
Beneficial interests:				
Assets held by the Marquette				
Community Foundation	121,054	-	-	121,054
Dixon Trust	633,569	-	633,569	-
Total beneficial interests	754,623	-	633,569	121,054
Total	\$ 1,165,553	\$ 410,930	\$ 633,569	\$ 121,054

The following table presents information about the Shelter's investments and beneficial interests measured at fair value on a recurring basis at December 31, 2023:

	Fair Value	Level 1	Level 2	Level 3
Investments:				
Short-term investments	\$ 2,849	\$ 2,849	\$ -	\$ -
Mutual funds	284,414	284,414	-	-
Exchange traded funds	85,188	85,188	-	-
Total investments	372,451	372,451	-	-
Beneficial interests:				
Assets held by the Marquette				
Community Foundation	114,272	-	-	114,272
Dixon Trust	612,673	-	612,673	-
Total beneficial interests	726,945	-	612,673	114,272
Total	\$ 1,099,396	\$ 372,451	\$ 612,673	\$ 114,272

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

8. Fair Value Measurements (continued)

The following is a reconciliation of the beginning and ending balance of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the years ended December 31, 2024 and 2023:

	Assets Held by the Marquette Community Foundation
Balance at January 1, 2023	\$ 107,677
Contributions	-
Investment return, net	11,562
Distributions	<u>(4,967)</u>
Balance at December 31, 2023	114,272
Contributions	-
Investment return, net	11,777
Distributions	<u>(4,995)</u>
Balance at December 31, 2024	<u>121,054</u>

Upper Peninsula Animal Welfare Shelter

Notes to Financial Statements

December 31, 2024

9. Net Asset Designations and Restrictions

Net asset designations and restrictions are as follows:

	December 31	
	2024	2023
Net assets without donor restrictions:		
Undesignated	\$ 3,813,574	\$ 4,027,296
Board designated – endowment	<u>99,931</u>	<u>90,574</u>
Total net assets without donor restrictions	<u>3,913,505</u>	<u>4,117,870</u>
Net assets with donor restrictions subject to the passage of time or expenditure for specific purpose:		
Pledges receivable	1,500	3,750
Horse protection and education	<u>69,870</u>	<u>54,243</u>
Beneficial interest in Dixon Trust	<u>633,569</u>	<u>612,673</u>
Total subject to the passage of time or expenditure for a specific purpose	<u>704,939</u>	<u>670,666</u>
Perpetual in nature, subject to spending policies and appropriation:		
Beneficial interest in assets held by		
Marquette Community Foundation	121,054	114,272
Endowment fund	<u>310,999</u>	<u>281,877</u>
Total subject to spending policies and appropriation	<u>432,053</u>	<u>396,149</u>
Total net assets with donor restrictions	<u>1,136,992</u>	<u>1,066,815</u>
Total net assets	<u>\$ 5,050,497</u>	<u>\$ 5,184,685</u>

Net assets with donor restrictions include amounts designated by donors for an endowment fund. Income earned on investments may be used for general purposes.

10. Commitments

The Shelter has contracts with the City of Marquette, Marquette County, Negaunee Township, Ely Township, and Chocolay Township, which require it to provide various types of care for stray animals. All contracts are open-ended, with either party able to cancel the contract; some contracts require 20 days notice, while other contracts are silent. The Shelter issues monthly invoices for services rendered.

Public Inspection Copy
Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

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

Go to www.irs.gov/Form990 for instructions and the latest information.

2024

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:

Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
UPPER PENINSULA ANIMAL WELFARE
SHELTER INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

815 SOUTH STATE HWY. M553

D Employer identification number

38-2228501

E Telephone number

906-475-6661

City or town, state or province, country, and ZIP or foreign postal code

GWINN MI 49841

G Gross receipts \$

769,152

F Name and address of principal officer:

CHRIS DANIK
815 SOUTH STATE HWY. M553
GWINN MI 49841H(a) Is this a group return for subordinates? Yes NoH(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527J Website: WWW.UPAWS.ORGK Form of organization: Corporation Trust Association Other

H(c) Group exemption number

L Year of formation: 1975

M State of legal domicile: MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: ENSURE THE SAFETY AND PROTECTION OF ALL ANIMALS.		
		
Revenue	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	3	5
	3 Number of voting members of the governing body (Part VI, line 1a)	4	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	30
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	6	175
	6 Total number of volunteers (estimate if necessary)	7a	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7b	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11		
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	397,092	392,048
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	165,061	159,007
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	59,043	89,421
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	95,265	79,112
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	716,461	719,588
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	442,368	450,208
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25)	30,194	
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	461,008	489,306
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	903,376	939,514
	19 Revenue less expenses. Subtract line 18 from line 12	-186,915	-219,926
	Beginning of Current Year	5,233,685	5,096,011
	End of Year	49,000	45,514
	20 Total assets (Part X, line 16)	5,184,685	5,050,497
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20		

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 _____

CHRIS DANIK

TREASURER

Type or print name and title _____

Paid Preparer Use Only	Preparer's name	Preparer's signature	Kara A. Katona	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KARA A. KATONA			11/17/2025		P00726523
	Firm's name	ANDREWS HOOPER PAVLIK PLC		Firm's EIN	38-3133790	
	201 W BLUFF ST MARQUETTE, MI 49855			Phone no.	906-228-3600	

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2024)

Public Inspection Copy
**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
 Go to www.irs.gov/Form8868 for the latest information.

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

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.

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.

Part I — Identification

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

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

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name
 Plan Number
 Plan Year Ending (MM/DD/YYYY)
GWINN

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

ORGANIZATION

815 SOUTH STATE HWY M-553

The books are in the care of **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 **11/15/25**, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

calendar year **2024** 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 Balance due. 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

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

Form 8868 (Rev. 1-2025)

Public Inspection Copy

Form 990 (2024) **UPPER PENINSULA ANIMAL WELFARE**

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:

SEE SCHEDULE O

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 \$ **799,445** including grants of \$) (Revenue \$ **175,545**)

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, 1,024 WERE ADOPTED, 196 WERE RETURNED TO THEIR OWNERS, 14 WERE TRANSFERRED OUT AND 39 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 \$)

N/A

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$

including grants of \$

) (Revenue \$

)

4e Total program service expenses **799,445**

Public Inspection Copy

Part IV Checklist of Required Schedules

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II
- 5 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? If "Yes," complete Schedule C, Part III
- 6 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? If "Yes," complete Schedule D, Part I
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9 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? If "Yes," complete Schedule D, Part IV
- 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V
- 11 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.
 - a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI
 - 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? If "Yes," complete Schedule D, Part VII
 - c 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? If "Yes," complete Schedule D, Part VIII
 - d 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? If "Yes," complete Schedule D, Part IX
 - e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
 - f 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)? If "Yes," complete Schedule D, Part X
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII
- b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
 - 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? If "Yes," complete Schedule F, Parts I and IV
- 15 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? If "Yes," complete Schedule F, Parts II and IV
- 16 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? If "Yes," complete Schedule F, Parts III and IV
- 17 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? If "Yes," complete Schedule G, Part I. See instructions
- 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II
- 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III
- 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
 - b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?
- 21 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? If "Yes," complete Schedule I, Parts I and II

	Yes	No
1	X	
2	X	
3		X
4		X
5		X
6		X
7		X
8		X
9		X
10	X	
11a	X	
11b		X
11c		X
11d	X	
11e		X
11f	X	
12a	X	
12b		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18	X	
19		X
20a		X
20b		
21		X

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Part IV Checklist of Required Schedules (continued)

22 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? If "Yes," complete Schedule I, Parts I and III 22

23 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? If "Yes," complete Schedule J 23

24a 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a 24a

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d

25a **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a

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? If "Yes," complete Schedule L, Part I 25b

26 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? If "Yes," complete Schedule L, Part II 26

27 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? If "Yes," complete Schedule L, Part III 27

28 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).
 a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV 28a

b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b

c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV 28c

29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II 32

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 34

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a

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)? If "Yes," complete Schedule R, Part V, line 2 35b

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 36

37 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? If "Yes," complete Schedule R, Part VI 37

38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O. 38

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

1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 1b

b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1c

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c

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

		Yes	No
2a	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	2a	30
2b		X	
3a		X	
3b			
4a	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)?		X
4b	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).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c			
6a	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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g			
7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state?		
	Note: See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	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?		X
	If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		
	If "Yes," complete Form 4720, Schedule O.		
17	Section 501(c)(21) organizations. Did the trust, 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.		

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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

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year **5**

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.

1b Enter the number of voting members included on line 1a, above, who are independent **5**

2 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? **X**

3 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? **X**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **X**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **X**

6 Did the organization have members or stockholders? **X**

7a 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? **X**

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? **X**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? **X**

b Each committee with authority to act on behalf of the governing body? **X**

9 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 **X**

	Yes	No
1a	5	
1b	5	
2		X
3	X	
4	X	
5	X	
6	X	
7a		X
7b		X
8a	X	
8b	X	
9		X

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

10a Did the organization have local chapters, branches, or affiliates? **X**

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? **X**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **X**

b Describe on Schedule O the process, if any, used by the organization to review this Form 990. **X**

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 **X**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **X**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done **X**

13 Did the organization have a written whistleblower policy? **X**

14 Did the organization have a written document retention and destruction policy? **X**

15 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?

a The organization's CEO, Executive Director, or top management official **X**

b Other officers or key employees of the organization **X**

If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? **X**

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? **X**

	Yes	No
10a	X	
10b		
11a	X	
12a	X	
12b	X	
12c	X	
13	X	
14	X	
15a		X
15b		X
16a		X
16b		

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.

815 SOUTH STATE HWY M-553

MI 49841

906-475-6661

ORGANIZATION

GWINN

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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
		Officer	Individual trustee	Institutional trustee	Officer	Key employee	Former employee Highest compensated			
(1) LESLIE HURST PRESIDENT	16.00 0.00		X		X			0	0	0
(2) BRIAN HUMMEL PART YEAR VICE PRESI	2.50 0.00		X		X			0	0	0
(3) LYNN ANDRONIS PART YEAR VICE PRESI	25.00 0.00		X		X			0	0	0
(4) CHRIS DANIK TREASURER	12.00 0.00		X		X			0	0	0
(5) CAROLE TOUCHINSKI PART YEAR SECRETARY	16.00 0.00		X		X			0	0	0
(6) ANDI GORIESKY DIRECTOR	1.50 0.00		X					0	0	0
(7) SARAH EVERNS EXECUTIVE DIRECTOR	40.00 0.00				X			43,065	0	399
(8)										
(9)										
(10)										
(11)										

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 dotted 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
		Former or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated			
(12).....										
(13).....										
(14).....										
(15).....										
(16).....										
(17).....										
(18).....										
(19).....										
1b Subtotal							43,065			399
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							43,065			399

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**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 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? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

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
.....
.....
.....
.....
.....
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
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	3,500			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	388,548			
	g Noncash contributions included in lines 1a-1f	1g	\$ 15,643			
	h Total. Add lines 1a-1f			392,048		
Program Service Revenue			Business Code			
	2a SHELTER REVENUE	900099	131,937	131,937		
	b CONTRACTED SERVICES	900099	27,070	27,070		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f			159,007		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			89,421		89,421
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
	6a					
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	7a					
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 3,500 of contributions reported on line 1c). See Part IV, line 18	8a	84,562			
	b Less: direct expenses	8b	23,323			
	c Net income or (loss) from fundraising events			61,239		61,239
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a	42,779			
	b Less: cost of goods sold	10b	26,241			
	c Net income or (loss) from sales of inventory			16,538	16,538	
Miscellaneous Revenue		Business Code				
	11a MISCELLANEOUS	900099	1,335			1,335
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d			1,335		
	12 Total revenue. See instructions			719,588	175,545	0 151,995

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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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	44,357	40,464	3,460	433
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	371,040	338,487	28,939	3,614
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,386	2,177	186	23
9 Other employee benefits				
10 Payroll taxes	32,425	29,580	2,529	316
11 Fees for services (nonemployees):				
a Management				
b Legal	550		550	
c Accounting	28,894		28,894	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,959		3,959	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	2,614		2,614	
12 Advertising and promotion	8,265	8,265		
13 Office expenses	25,310	12,936	7,601	4,773
14 Information technology				
15 Royalties				
16 Occupancy	57,440	53,129	2,405	1,906
17 Travel	4,105		4,105	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,575		4,575	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	140,585	126,527	7,029	7,029
23 Insurance	39,230	35,352	2,066	1,812
24 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.)				
a VETERINARY AND SUPPLIES	128,027	128,027		
b ANIMAL FOOD AND EQUIP	23,569	23,569		
c OTHER EXPENSES	11,895	932	10,963	
d OTHER FUNDRAISING	10,288			10,288
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	939,514	799,445	109,875	30,194
26 Joint costs. 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)				

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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
Assets				
1	Cash—non-interest-bearing		1	
2	Savings and temporary cash investments	948,576	2	877,203
3	Pledges and grants receivable, net	3,750	3	1,500
4	Accounts receivable, net	24,327	4	27,617
5	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		5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use	6,171	8	8,536
9	Prepaid expenses and deferred charges		9	
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,817,543		
b	Less: accumulated depreciation	10b	801,941	3,151,465
11	Investments—publicly traded securities	372,451	10c	3,015,602
12	Investments—other securities. See Part IV, line 11		11	410,930
13	Investments—program-related. See Part IV, line 11		12	
14	Intangible assets		13	
15	Other assets. See Part IV, line 11	726,945	14	754,623
16	Total assets. Add lines 1 through 15 (must equal line 33)	5,233,685	15	5,096,011
Liabilities				
17	Accounts payable and accrued expenses	49,000	17	45,514
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
22	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		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	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		25	
26	Total liabilities. Add lines 17 through 25	49,000	26	45,514
Net Assets or Fund Balances				
	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>			
	and complete lines 27, 28, 32, and 33.			
27	Net assets without donor restrictions	4,117,870	27	3,913,505
28	Net assets with donor restrictions	1,066,815	28	1,136,992
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>			
	and complete lines 29 through 33.			
29	Capital stock or trust principal, or current funds		29	
30	Paid-in or capital surplus, or land, building, or equipment fund		30	
31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	5,184,685	32	5,050,497
33	Total liabilities and net assets/fund balances	5,233,685	33	5,096,011

Form **990** (2024)

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Form 990 (2024) **UPPER PENINSULA ANIMAL WELFARE**

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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 **X**

1 Total revenue (must equal Part VIII, column (A), line 12)	1	719,588
2 Total expenses (must equal Part IX, column (A), line 25)	2	939,514
3 Revenue less expenses. Subtract line 2 from line 1	3	-219,926
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,184,685
5 Net unrealized gains (losses) on investments	5	85,738
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain on Schedule O)	9	
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,050,497

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a 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.

Separate basis Consolidated basis Both consolidated and separate basis

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.

Separate basis Consolidated basis Both consolidated and separate basis

c 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.

3a 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 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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Public Charity Status and Public Support

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

2024

Open to Public
Inspection

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

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		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Schedule A (Form 990) 2024

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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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	431,710	1,656,254	715,844	397,092	392,048	3,592,948
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	431,710	1,656,254	715,844	397,092	392,048	3,592,948
5 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)						992,583
6 Public support. Subtract line 5 from line 4						2,600,365

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	431,710	1,656,254	715,844	397,092	392,048	3,592,948
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	51,643	63,734	67,765	57,731	89,421	330,294
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,221	-5,884	904	8,723	1,335	9,299
11 Total support. Add lines 7 through 10						3,932,541
12 Gross receipts from related activities, etc. (see instructions)					12	1,159,795
13 First 5 years. 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 stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	66.12 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	66.02 %
16a 33 1/3% support test — 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test — 2023. 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 stop here . The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test — 2024. 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 stop here . 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 10%-facts-and-circumstances test — 2023. 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 stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. 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"/>	

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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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. 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 stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests — 2024. 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		<input type="checkbox"/>
b 33 1/3% support tests — 2023. 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		<input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		<input type="checkbox"/>

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on 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
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.	3a	
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)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.	4b	
c 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)? 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.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 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? If "Yes," provide detail in Part VI .	6	
7 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? If "Yes," complete Part I of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).	8	
9a 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))? If "Yes," provide detail in Part VI .	9a	
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? If "Yes," provide detail in Part VI .	9b	
c 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? If "Yes," provide detail in Part VI .	9c	
10a 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)? If "Yes," answer line 10b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b	

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Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	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?	11a	
b	A family member of a person described on line 11a above?	11b	
c	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 Part VI .	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	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 Part VI 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.	1	
2	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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

		Yes	No
1	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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	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?	1	
2	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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	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 Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

		Yes	No
2	Activities Test. Answer lines 2a and 2b below.	2a	
a	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 Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2b	
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 Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	3a	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	3b	
a	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 Part VI .		
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 Part VI the role played by the organization in this regard.		

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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)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

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

Section C – Distributable Amount		Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1
2	Enter 0.85 of line 1.	2
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3
4	Enter greater of line 2 or line 3.	4
5	Income tax imposed in prior year	5
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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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— <i>provide details in Part VI</i>)	5	
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9	Distributable amount for 2024 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-2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required— <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

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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.)

PART II, LINE 10 - OTHER INCOME DETAIL

MISCELLANEOUS

\$ 9,299

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SCHEDULE D

(Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

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.		
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 on line 2a	2c	
d Number of conservation easements included on line 2c 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?	<input type="checkbox"/>	Yes <input type="checkbox"/> 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 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/>	Yes <input type="checkbox"/> 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	\$

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Schedule D (Form 990) (Rev. 12-2024)

UPPER PENINSULA ANIMAL WELFARE

38-2228501

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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 exhibition
- b Scholarly research
- c Preservation for future generations

- d Loan or exchange program
- e Other

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.

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

	Amount
1c	
1d	
1e	
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 in 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	372,451	332,266	303,783	275,898	247,533
b Contributions		1,078	80,458		
c Net investment earnings, gains, and losses	38,479	39,107	-51,975	30,744	30,734
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses				2,859	2,369
g End of year balance	410,930	372,451	332,266	303,783	275,898

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

a Board designated or quasi-endowment **24.32 %**

b Permanent endowment **75.68 %**

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?

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.

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

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	689,650		2,963,683
c Leasehold improvements					
d Equipment		143,623	112,291		31,332
e Other					
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))					3,015,602

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Schedule D (Form 990) (Rev. 12-2024) **UPPER PENINSULA ANIMAL WELFARE**

38-2228501

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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)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

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)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

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 TRUST	633,569
(2) BENEFICIAL INTEREST IN COMMUNITY FOU	121,054
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	754,623

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)		
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		

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

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Schedule D (Form 990) (Rev. 12-2024) **UPPER PENINSULA ANIMAL WELFARE**

38-2228501

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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	844,799
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	85,738
b	Donated services and use of facilities	2b	20,109
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	23,323
e	Add lines 2a through 2d	2e	129,170
3	Subtract line 2e from line 1	3	715,629
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	3,959
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	3,959
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	719,588

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	978,987
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	20,109
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	23,323
e	Add lines 2a through 2d	2e	43,432
3	Subtract line 2e from line 1	3	935,555
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	3,959
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	3,959
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	939,514

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 - INTENDED USES FOR ENDOWMENT FUNDS

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 - FIN 48 FOOTNOTE

THE SHELTER IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE SHELTER'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. GENERALLY, TAX YEARS FROM 2021 THROUGH THE CURRENT TAX YEAR REMAIN OPEN TO EXAMINATION. MANAGEMENT DOES NOT BELIEVE THAT THE RESULTS OF ANY EXAMINATION OF THESE OPEN YEARS WOULD HAVE A MATERIAL ADVERSE EFFECT ON THE SHELTER.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER FUNDRAISING EVENTS DIRECT EXPENSES \$ 23,323

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER FUNDRAISING EVENTS DIRECT EXPENSES \$ 23,323

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Schedule D (Form 990) (Rev. 12-2024) **UPPER PENINSULA ANIMAL WELFARE**

Part XIII Supplemental Information (continued)

38-2228501

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Public Inspection Copy

SCHEDULE G (Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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.

OMB No. 1545-0047

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public
Inspection

Name of the organization

UPPER PENINSULA ANIMAL WELFARE
SHELTER INC

Employer identification number

38-2228501

Part I 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.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of nongovernment grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a 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 fund-raiser 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
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.

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Schedule G (Form 990) (Rev. 12-2024) **UPPER PENINSULA ANIMAL WELFARE**

38-2228501

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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 TEE UP FOR TAIL (event type)	(b) Event #2 PET PHOTO CALEN (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	28,963	21,327	20,963
	2 Less: Contributions	3,500		3,500
	3 Gross income (line 1 minus line 2)	25,463	21,327	20,963
				67,753
Direct Expenses	4 Cash prizes			
	5 Noncash prizes			
	6 Rent/facility costs	7,489		7,489
	7 Food and beverages	3,134		3,134
	8 Entertainment			400
	9 Other direct expenses	1,381	2,361	6,473
	10 Direct expense summary. Add lines 4 through 9 in column (d)			21,238
	11 Net income summary. Subtract line 10 from line 3, column (d)			46,515

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			
Direct Expenses	2 Cash prizes			
	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:

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Schedule G (Form 990) (Rev. 12-2024) **UPPER PENINSULA ANIMAL WELFARE**

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:

a The organization's facility	13a	%
b An outside facility	13b	%

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 \$

amount of gaming revenue retained by the third party \$

c If "Yes," enter the 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.

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SCHEDULE G
(Form 990 or
990-EZ)

Fundraising Other Events

2024

For calendar year 2024, or tax year beginning _____, and ending _____

Name

**UPPER PENINSULA ANIMAL WELFARE
SHELTER INC**

Employer Identification Number

38-2228501

	(a) Other event CAUSE FOR PAWS (event type)	(b) Other event STRUT YOUR MUTT (event type)	(c) Other event (event type)	(d) Total other events (add col. (a) through col. (c))
1 Gross receipts	11,704	9,259		20,963
2 Less: Charitable contributions				
3 Gross income (line 1 minus line 2)	11,704	9,259		20,963
Revenue				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food/beverages				
8 Entertainment		400		400
9 Other expenses	5,305	1,168		6,473
Direct Expenses				

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SCHEDULE O (Form 990)

(Rev. December 2024)

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.

OMB No. 1545-0047

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public
Inspection

Name of the organization	UPPER PENINSULA ANIMAL WELFARE SHELTER INC	Employer identification number
		38-2228501

FORM 990 - 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 HEALTH AND TREATABLE ANIMALS.

FORM 990, PART VI, LINE 8B - DOCUMENTATION BY COMMITTEE EXPLANATION
NO COMMITTEE HAS AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
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, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
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, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE ORGANIZATION MAKES THESE DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

FUNDRAISING EVENTS DIRECT EXPENSES	\$ 23,323
FUNDRAISING EVENTS DIRECT EXPENSES	\$ -23,323

UPAWS Treasurer's Report
December 2025

Activities Since Last Report:

- The 990 and Audit are complete with our 990 being filed on time. Thank you to the staff at AHP for all of their work getting that done for us. The AHP staff were great to work with and very easy to coordinate with on requests.
- Held a meeting with the Trust Committee and Wells Fargo on 12/4/2025. Made several minor changes to the portfolio to reduce some equity holdings and move some of the cash from the money market back into other securities. Maintaining a 60/40 equity to fixed income ratio. About 9% return YTD.

September / October 2025 Financial Reports:

The September and October 2025 financial reports are presented to the Board of Directors for acceptance after being reviewed and approved by the Finance Committee.

- Shelter revenue showing a favorable variance due to higher than projected government contract revenue.
- A couple operating expense accounts are showing an unfavorable variance, but there are no major concerns to note. The entire category only has a slight variance.
- Days Cash on Hand up significantly for October due to bequest deposit.

Respectfully submitted,
Chris Danik
Treasurer

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc

As of September 30, 2025

Distribution account	TOTAL	
	As of September 30, 2025	As of September 30, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
1000 Wells Fargo-Checking	0.00	0.00
1010 Nicolet Checking	72,513.98	46,679.71
1030 First Bank Money Market	485,190.71	447,021.76
1031 Sallys Fund Money Market	57,849.19	32,282.99
1070 PayPal account	112.78	737.87
1090 Cash in Drawer	333.78	333.78
Total for Bank Accounts	\$616,000.44	\$527,056.11
Accounts Receivable		
1200 *Accounts Receivable	56,709.80	10,748.07
1524 Capital Campaign Pledges	500.00	2,100.00
Total for Accounts Receivable	\$57,209.80	\$12,848.07
Other Current Assets		
1080 Petty Cash	400.00	400.00
1201 Inventory	6,187.54	10,746.20
1350 Fundraising Change Fund	300.00	300.00
1499 Undeposited Funds	0.00	0.00
1500 Stripe - Photo Contest	0.00	0.00
1510 Stripe - Strutt Your Mutt	0.00	0.00
1540 Allowance for Uncol Promises	0.00	0.00
1550 Discount-CC Pledges Receivable	0.00	0.00
1606 Allowance for Uncollectible A/R	0.00	0.00
1607 Employee loan	0.00	0.00
Total for Other Current Assets	\$6,887.54	\$11,446.20
Total for Current Assets	\$680,097.78	\$551,350.38

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc
As of September 30, 2025

Distribution account	TOTAL	
	As of September 30, 2025	As of September 30, 2024 (PY)
Fixed Assets		
1611 Land - County Rd 553	20,586.75	20,586.75
1615 Buildings	3,632,714.80	3,632,714.80
1640 Vehicles	32,649.00	32,649.00
1643 Land Improvements	20,617.85	20,617.85
1645 Office & Kennel Equipment	11,787.61	11,787.61
1650 New Shelter-Furniture & Equip	94,464.04	94,464.04
1670 Accumulated Depreciation	-902,291.78	-764,855.68
Total for Fixed Assets	\$2,910,528.27	\$3,047,964.37

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc
As of September 30, 2025

Distribution account	TOTAL	
	As of September 30, 2025	As of September 30, 2024 (PY)
Other Assets		
1074 WF Endowment Fund Investments	448,080.02	415,182.41
1078 Brokerage CDs at First Bank	200,765.50	300,959.50
1079 Sallys Fund Brokerage CDs	21,037.03	28,013.86
1250 Thrivent Investment	0.00	0.00
1300 Bequest Receivable	0.00	0.00
1700 Beneficial Interest in MCCF	121,054.38	114,272.32
1702 Beneficial Interest-Dixon F B	672,765.75	668,155.96
9999 Point of Sale General Asset	0.00	0.00
Total for Other Assets	\$1,463,702.68	\$1,526,584.05
Total for Assets	\$5,054,328.73	\$5,125,898.80
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 *Accounts Payable	9,421.33	9,629.66
Total for Accounts Payable	\$9,421.33	\$9,629.66
Credit Cards		
2005 Nicolet Bank Cards	5,425.25	3,587.69
Total for Credit Cards	\$5,425.25	\$3,587.69
Other Current Liabilities		
2000 Accounts Payable	0.00	0.00
2002 AP-New Shelter Retainage	0.00	0.00
2020 Accrued Payroll	10,697.62	8,565.90
2025 Accrued Benefits	21,097.08	18,551.57
2100 FUTA	\$0.00	\$243.24
2101 Federal Tax W/H Payable	0.00	0.00

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc
As of September 30, 2025

Distribution account	TOTAL	
	As of September 30, 2025	As of September 30, 2024 (PY)
2102 Medicare and SS Payable	0.00	0.00
2103 Michigan W/H Payable	1,248.51	992.04
2104 Suta Tax Payable	437.00	239.00
2107 Garnishment	0.00	0.00
2108 AFLAC pre-tax	0.00	0.00
2110 Direct Deposit Liabilities	0.00	0.00
2111 Simple Plan Payable	0.00	0.00

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc

As of September 30, 2025

Distribution account	TOTAL	
	As of September 30, 2025	As of September 30, 2024 (PY)
Total for 2100 FUTA	\$1,685.51	\$1,474.28
2251 mBank Line of Credit	0.00	0.00
2520 Gift Certificates Outstanding	0.00	0.00
2550 Sales Tax Payable	0.00	792.95
POS Tax Agency Payable	\$0.00	\$0.00
Sales Tax Payable	0.00	68.07
Total for POS Tax Agency Payable	\$0.00	\$68.07
Sales Tax Agency Payable	0.00	0.00
State of Michigan Payable	\$130.30	-\$4,653.87
Sales Tax Payable	0.00	3,945.99
Total for State of Michigan Payable	\$130.30	-\$707.88
Total for Other Current Liabilities	\$33,610.51	\$28,744.89
Total for Current Liabilities	\$48,457.09	\$41,962.24
Long-term Liabilities		
2300 Mortgage-New Shelter	0.00	0.00
Total for Long-term Liabilities	\$0.00	\$0.00
Total for Liabilities	\$48,457.09	\$41,962.24
Equity		
3000 Opening Bal Equity	0.00	0.00
3001 Beg Net Assets Temp Restricted	1,230,388.00	1,230,388.00
3002 Beg net Assets Perm Restricted	294,517.00	294,517.00
3040 Beg net Assets Unrestricted	95,970.45	95,970.45
3900 Retained Earnings	3,425,572.16	3,562,970.07
Net Income	-40,575.97	-99,908.96
Total for Equity	\$5,005,871.64	\$5,083,936.56
Total for Liabilities and Equity	\$5,054,328.73	\$5,125,898.80

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - September, 2025

			TOTAL	
		ACTUAL	BUDGET	OVER BUDGET
				% OF BUDGET
Revenue				
4000 SHELTER REVENUE				
4005 Pet Adoptions	67,280.37	71,250.00	-3,969.63	94.43 %
4010 Redeemed Animals	2,325.00	3,375.00	-1,050.00	68.89 %
4012 Boarding Fee	360.00	2,625.00	-2,265.00	13.71 %
4015 Vet/Optional Care	5,899.68	4,125.00	1,774.68	143.02 %
4017 Dog Park	1,950.62	3,375.00	-1,424.38	57.80 %
4018 Rentals Revenue	450.00	1,875.00	-1,425.00	24.00 %
4020 Government Contracted Services	89,874.05	37,500.00	52,374.05	239.66 %
4030 Dog License Revenue	84.00	300.00	-216.00	28.00 %
4031 Microchipping	757.00	1,500.00	-743.00	50.47 %
4032 Nail Clipping / Grooming	3,575.79	3,375.00	200.79	105.95 %
4033 Community Spay/Neuter Revenue	4,498.00	3,750.00	748.00	119.95 %
4050 Miscellaneous Services	90.00	375.00	-285.00	24.00 %
4060 Cremation Services Revenue	1,986.88	2,250.00	-263.12	88.31 %
Total 4000 SHELTER REVENUE	179,131.39	135,675.00	43,456.39	132.03 %
4100 DIRECT PUBLIC SUPPORT	10.00		10.00	
4006 Pet Care Sponsorship	871.67	7,500.00	-6,628.33	11.62 %
4109 Pink Lady	375.00	1,500.00	-1,125.00	25.00 %
4110 Donations	144,110.85	207,000.00	-62,889.15	69.62 %
4125 Donated Svs/Material In Kind	11,717.87	15,000.00	-3,282.13	78.12 %
4126 In Kind Donations - Cleaning Supplies	73.00		73.00	
4127 In Kind Donations - Food	370.00		370.00	
4129 In Kind Donations - Animal Supplies/Equipment	437.60		437.60	
4131 In Kind Donation - Cremation Services	49.00		49.00	
4135 Bequests	36,500.00	56,250.00	-19,750.00	64.89 %
4188 Naming Opportunities		17,625.00	-17,625.00	
Total 4100 DIRECT PUBLIC SUPPORT	194,514.99	304,875.00	-110,360.01	63.80 %
4130 In Kind Donation - Community Spay/Neuter	1,872.49		1,872.49	
4156 GRANT REVENUE				
4157 General Grants	25,835.00	11,250.00	14,585.00	229.64 %
Total 4156 GRANT REVENUE	25,835.00	11,250.00	14,585.00	229.64 %
4200 FUNDRAISING REVENUE				
4128 Misc/3rd Party Fundraisers	10,745.66	5,625.00	5,120.66	191.03 %
4140 Canisters	5,973.54	5,625.00	348.54	106.20 %
4143 Tadychs Receipts		3,750.00	-3,750.00	
4144 Cause for Paws	18,805.15	17,950.00	855.15	104.76 %
4147 Strut Your Mutt	4,683.00	18,000.00	-13,317.00	26.02 %
4151 Raise The Woof	4,582.00	6,610.00	-2,028.00	69.32 %
4170 TUFT Golf Outing	25,085.00	29,973.00	-4,888.00	83.69 %
4183 Rescue Raffle	0.00		0.00	
4197 Calendar	18,220.89	23,000.00	-4,779.11	79.22 %
Total 4200 FUNDRAISING REVENUE	88,095.24	110,533.00	-22,437.76	79.70 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - September, 2025

			TOTAL	
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4500 OTHER Revenue				
4205 Resale Items Revenue	24,634.73	30,000.00	-5,365.27	82.12 %
4215 Interest Revenue	25,113.06	23,475.00	1,638.06	106.98 %
4220 Miscellaneous Revenue	46,523.19	750.00	45,773.19	6,203.09 %
4221 Endowment Fund Earnings	5,166.51	18,500.00	-13,333.49	27.93 %
4223 MCCF B.Reider Fund Distribution	23,042.09	20,400.00	2,642.09	112.95 %
4227 Distribution from Dixon Estate	2,066.98	6,000.00	-3,933.02	34.45 %
Total 4500 OTHER Revenue	126,546.56	99,125.00	27,421.56	127.66 %
Total Revenue	\$615,995.67	\$661,458.00	\$ -45,462.33	93.13 %
GROSS PROFIT	\$615,995.67	\$661,458.00	\$ -45,462.33	93.13 %
Expenditures				
5000 Employee Expense				
5129 Employee Uniforms	609.46	750.00	-140.54	81.26 %
5200 Payroll Expenses	1,450.00	1,444.00	6.00	100.42 %
5201 Wages & Salaries	284,100.81	313,571.63	-29,470.82	90.60 %
5202 Overtime	5,550.47	5,846.15	-295.68	94.94 %
5203 Bonuses	1,275.00	7,500.00	-6,225.00	17.00 %
5225 Simple Plan Employer	1,782.85	1,826.94	-44.09	97.59 %
5230 Michigan Unemployment Payable	2,913.00	4,457.69	-1,544.69	65.35 %
5235 Employer Social Security	18,037.43	19,441.46	-1,404.03	92.78 %
5240 Employer Medicare	4,218.42	4,546.79	-328.37	92.78 %
5245 Worker's Compensation	2,103.00	3,300.00	-1,197.00	63.73 %
5246 Employee Relations	1,862.80	2,625.00	-762.20	70.96 %
5248 Health Ben / Dental / Vision (deleted)	0.00		0.00	
5250 Employee Benefits	5,392.28	11,025.00	-5,632.72	48.91 %
Total 5000 Employee Expense	329,295.52	376,334.66	-47,039.14	87.50 %
5500 OPERATING EXPENSE				
5009 Phone/Network Access	3,576.98	3,075.00	501.98	116.32 %
5011 Merchant Service Fees	5,183.30	5,250.00	-66.70	98.73 %
5012 Bank Service Charges		37.50	-37.50	
5050 Utilities	26,636.82	28,500.00	-1,863.18	93.46 %
5100 Cleaning Supplies	2,445.07	3,750.00	-1,304.93	65.20 %
5102 Animal Supplies/Equipment	1,733.42	4,500.00	-2,766.58	38.52 %
5105 Repairs/Maintenance	6,228.26	9,750.00	-3,521.74	63.88 %
5106 Garbage/Snow Removal	7,302.80	6,000.00	1,302.80	121.71 %
5115 Office Supplies/Postage	5,838.24	4,500.00	1,338.24	129.74 %
5117 Community Spay/Neuter Expense	6,735.85	5,250.00	1,485.85	128.30 %
5119 Small Equipment	2,145.42	2,250.00	-104.58	95.35 %
5120 Building/Auto Insurance	35,343.85	32,000.00	3,343.85	110.45 %
5125 Food	11,324.08	7,500.00	3,824.08	150.99 %
5127 Microchips	3,145.00	2,475.00	670.00	127.07 %
5130 Medical Supplies-Vaccines	16,365.88	15,000.00	1,365.88	109.11 %
5135 Vet Care	38,224.62	31,500.00	6,724.62	121.35 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - September, 2025

			TOTAL	
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5140 Spay & Neuter Expense	21,061.78	22,500.00	-1,438.22	93.61 %
5145 Vehicle	621.90	1,125.00	-503.10	55.28 %
5146 Dog License Expense	74.00	300.00	-226.00	24.67 %
5149 Vet Surgery Center	3,001.04	2,625.00	376.04	114.33 %
5150 Mileage	1,043.91	1,500.00	-456.09	69.59 %
5160 Depreciation	101,024.64	103,500.00	-2,475.36	97.61 %
5165 Cash over/short	359.04	75.00	284.04	478.72 %
5530 Cremation Services Expense	3,375.39	3,000.00	375.39	112.51 %
6138 Pink Lady Expense		1,500.00	-1,500.00	
6539 Computer Software	6,455.74	5,250.00	1,205.74	122.97 %
6565 IT Consulting	819.00	2,025.00	-1,206.00	40.44 %
Total 5500 OPERATING EXPENSE	310,066.03	304,737.50	5,328.53	101.75 %
5550 GRANT EXPENSE				
5551 General Grants		375.00	-375.00	
Total 5550 GRANT EXPENSE		375.00	-375.00	
5600 FUNDRAISING EXPENSE				
6307 Calendar Expense	8.20	2,400.00	-2,391.80	0.34 %
6311 Cause for Paws Expense	6,896.49	7,435.00	-538.51	92.76 %
6315 Misc/3rd Party Fund Expense	704.75	300.00	404.75	234.92 %
6317 Raise The Woof Expense	1,605.99	2,075.00	-469.01	77.40 %
6324 Miscellaneous Expenses	913.37	750.00	163.37	121.78 %
6330 TUFT Golf Outing Expense	13,219.87	13,000.00	219.87	101.69 %
6550 Strut Your Mutt Expense	2,127.27	2,500.00	-372.73	85.09 %
6551 Canisters Expense		187.50	-187.50	
Total 5600 FUNDRAISING EXPENSE	25,475.94	28,647.50	-3,171.56	88.93 %
6000 OTHER EXPENSE				
5142 Volunteer Program	926.74	900.00	26.74	102.97 %
6313 Direct Solicitations		10,800.00	-10,800.00	
6503 Community Outreach	946.28	1,500.00	-553.72	63.09 %
6504 Memorial Bricks/Tiles (deleted)	15.88		15.88	
6505 Professional Fees	31,286.30	19,200.00	12,086.30	162.95 %
6510 Publications	109.00	5,000.00	-4,891.00	2.18 %
6511 Pet Promotion Expense (deleted)	0.00		0.00	
6515 Promotions & Advertising	1,417.81	2,100.00	-682.19	67.51 %
6525 Resale Items Expense	18,684.02	20,000.00	-1,315.98	93.42 %
6530 Conferences / Training	369.95	3,000.00	-2,630.05	12.33 %
6532 Donor Development	323.36	750.00	-426.64	43.11 %
6533 Strategic Planning	1,950.00	2,700.00	-750.00	72.22 %
6535 Licenses, Dues, Permits & Fees	325.00	375.00	-50.00	86.67 %
6540 Miscellaneous Expense	1,138.97	1,500.00	-361.03	75.93 %
6561 Investment Expense	18,588.27	5,625.00	12,963.27	330.46 %
6688 Naming Opportunity Expense	117.69	225.00	-107.31	52.31 %
Total 6000 OTHER EXPENSE	76,199.27	73,675.00	2,524.27	103.43 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - September, 2025

	ACTUAL	BUDGET	OVER BUDGET	TOTAL % OF BUDGET
Total Expenditures	\$741,036.76	\$783,769.66	\$ -42,732.90	94.55 %
NET OPERATING REVENUE	\$ -125,041.09	\$ -122,311.66	\$ -2,729.43	102.23 %
Other Revenue				
4300 Unrealized Gain/Loss	74,449.41			74,449.41
4400 RESTRICTED REVENUE				
7400 SALLY'S FUND				
4218 Sally's Fund Revenue	13,416.00			13,416.00
6518 Sally's Fund Expense	-3,400.29			-3,400.29
Total 7400 SALLY'S FUND	10,015.71			10,015.71
Total 4400 RESTRICTED REVENUE	10,015.71			10,015.71
Total Other Revenue	\$84,465.12	\$0.00	\$84,465.12	0.00%
NET OTHER REVENUE	\$84,465.12	\$0.00	\$84,465.12	0.00%
NET REVENUE	\$ -40,575.97	\$ -122,311.66	\$81,735.69	33.17 %

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
September 2025

Distribution account	Total
Income	
4000 SHELTER REVENUE	
4005 Pet Adoptions	6,066.76
4010 Redeemed Animals	125.00
4012 Boarding Fee	25.00
4015 Vet/Optional Care	706.00
4017 Dog Park	216.84
4020 Government Contracted Services	15,007.50
4031 Microchipping	25.00
4032 Nail Clipping / Grooming	482.00
4060 Cremation Services Revenue	70.00
Total for 4000 SHELTER REVENUE	\$22,724.10
4100 DIRECT PUBLIC SUPPORT	
4006 Pet Care Sponsorship	630.03
4109 Pink Lady	25.00
4110 Donations	11,286.39
4125 Donated Svs/Material In Kind	521.00
4131 In Kind Donation - Cremation Services	49.00
Total for 4100 DIRECT PUBLIC SUPPORT	\$12,511.42
4130 In Kind Donation - Community Spay/Neuter	1,093.48
4200 FUNDRAISING REVENUE	
4140 Canisters	906.16
4147 Strut Your Mutt	4,183.00
4197 Calendar	4,902.96
Total for 4200 FUNDRAISING REVENUE	\$9,992.12
4500 OTHER Revenue	
4205 Resale Items Revenue	2,152.70
4215 Interest Revenue	4,586.56
4220 Miscellaneous Revenue	5,038.52

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
September 2025

Distribution account	Total
4227 Distribution from Dixon Estate	2,066.98
Total for 4500 OTHER Revenue	\$13,844.76
Total for Income	\$60,165.88
Gross Profit	\$60,165.88
Expenses	
5000 Employee Expense	
5200 Payroll Expenses	155.00
5201 Wages & Salaries	31,332.27

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
September 2025

Distribution account	Total
5202 Overtime	860.52
5203 Bonuses	300.00
5225 Simple Plan Employer	196.38
5230 Michigan Unemployment Payable	153.82
5235 Employer Social Security	2,014.56
5240 Employer Medicare	471.15
5245 Worker's Compensation	234.00
5246 Employee Relations	18.08
5250 Employee Benefits	458.74
Total for 5000 Employee Expense	\$36,194.52
5500 OPERATING EXPENSE	
5009 Phone/Network Access	272.89
5011 Merchant Service Fees	524.94
5050 Utilities	2,090.73
5100 Cleaning Supplies	45.82
5105 Repairs/Maintenance	796.03
5106 Garbage/Snow Removal	289.26
5115 Office Supplies/Postage	652.37
5117 Community Spay/Neuter Expense	167.49
5120 Building/Auto Insurance	810.44
5125 Food	943.84
5130 Medical Supplies-Vaccines	1,596.09
5135 Vet Care	13,719.58
5140 Spay & Neuter Expense	6,258.90
5145 Vehicle	60.81
5149 Vet Surgery Center	406.12
5150 Mileage	93.52
5160 Depreciation	11,224.96
5165 Cash over/short	6.55

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
September 2025

Distribution account	Total
5530 Cremation Services Expense	166.60
6539 Computer Software	736.19
6565 IT Consulting	477.00
Total for 5500 OPERATING EXPENSE	\$41,340.13
5600 FUNDRAISING EXPENSE	
6324 Miscellaneous Expenses	303.00
6550 Strut Your Mutt Expense	2,092.27
Total for 5600 FUNDRAISING EXPENSE	\$2,395.27

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
September 2025

Distribution account	Total
6000 OTHER EXPENSE	
5142 Volunteer Program	40.00
6503 Community Outreach	213.73
6505 Professional Fees	8,001.18
6515 Promotions & Advertising	155.95
6525 Resale Items Expense	2,303.87
6530 Conferences / Training	349.95
6540 Miscellaneous Expense	127.67
6561 Investment Expense	4,012.10
6688 Naming Opportunity Expense	117.69
Total for 6000 OTHER EXPENSE	\$15,322.14
Total for Expenses	\$95,252.06
Net Operating Income	-\$35,086.18
Other Income	
4300 Unrealized Gain/Loss	29,813.66
4400 RESTRICTED REVENUE	
7400 SALLY'S FUND	
4218 Sally's Fund Revenue	7,375.00
6518 Sally's Fund Expense	-695.00
Total for 7400 SALLY'S FUND	\$6,680.00
Total for 4400 RESTRICTED REVENUE	\$6,680.00
Total for Other Income	\$36,493.66
Net Other Income	\$36,493.66
Net Income	\$1,407.48

Upper Peninsula Animal Welfare Shelter

Days Cash On Hand as of September 2025

	Cash Less Restricted Funds*	Annual Expense	Daily Expense	Days Cash on Hand	
2025	\$615,561.05	\$904,905.02	\$2,479.19	248	(Year to Date)
2024	\$500,454.26	\$872,726.54	\$2,391.03	209	
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.

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc
As of October 31, 2025

Distribution account	TOTAL	
	As of October 31, 2025	As of October 31, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
1000 Wells Fargo-Checking	0.00	0.00
1010 Nicolet Checking	516,561.55	21,974.10
1030 First Bank Money Market	437,457.62	419,507.57
1031 Sallys Fund Money Market	58,064.56	43,231.95
1070 PayPal account	693.58	2,589.12
1090 Cash in Drawer	333.78	333.78
Total for Bank Accounts	\$1,013,111.09	\$487,636.52
Accounts Receivable		
1200 *Accounts Receivable	23,027.19	10,636.32
1524 Capital Campaign Pledges	500.00	1,900.00
Total for Accounts Receivable	\$23,527.19	\$12,536.32
Other Current Assets		
1080 Petty Cash	400.00	400.00
1201 Inventory	7,835.36	10,975.75
1350 Fundraising Change Fund	300.00	300.00
1499 Undeposited Funds	0.00	0.00
1500 Stripe - Photo Contest	0.00	0.00
1510 Stripe - Strutt Your Mutt	0.00	0.00
1540 Allowance for Uncol Promises	0.00	0.00
1550 Discount-CC Pledges Receivable	0.00	0.00
1606 Allowance for Uncollectible A/R	0.00	0.00
1607 Employee loan	0.00	0.00
Total for Other Current Assets	\$8,535.36	\$11,675.75
Total for Current Assets	\$1,045,173.64	\$511,848.59

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc

As of October 31, 2025

Distribution account	TOTAL	
	As of October 31, 2025	As of October 31, 2024 (PY)
Fixed Assets		
1611 Land - County Rd 553	20,586.75	20,586.75
1615 Buildings	3,632,714.80	3,632,714.80
1640 Vehicles	32,649.00	32,649.00
1643 Land Improvements	20,617.85	20,617.85
1645 Office & Kennel Equipment	11,787.61	11,787.61
1650 New Shelter-Furniture & Equip	94,464.04	94,464.04
1670 Accumulated Depreciation	-913,516.74	-776,355.68
Total for Fixed Assets	\$2,899,303.31	\$3,036,464.37

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc
As of October 31, 2025

Distribution account	TOTAL	
	As of October 31, 2025	As of October 31, 2024 (PY)
Other Assets		
1074 WF Endowment Fund Investments	450,073.78	409,053.45
1078 Brokerage CDs at First Bank	250,837.50	301,495.50
1079 Sallys Fund Brokerage CDs	21,041.93	28,107.59
1250 Thrivent Investment	0.00	0.00
1300 Bequest Receivable	0.00	0.00
1700 Beneficial Interest in MCCF	121,054.38	114,272.32
1702 Beneficial Interest-Dixon F B	672,765.75	668,155.96
9999 Point of Sale General Asset	0.00	0.00
Total for Other Assets	\$1,515,773.34	\$1,521,084.82
Total for Assets	\$5,460,250.29	\$5,069,397.78
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 *Accounts Payable	10,088.17	3,975.77
Total for Accounts Payable	\$10,088.17	\$3,975.77
Credit Cards		
2005 Nicolet Bank Cards	6,647.15	7,339.94
Total for Credit Cards	\$6,647.15	\$7,339.94
Other Current Liabilities		
2000 Accounts Payable	0.00	0.00
2002 AP-New Shelter Retainage	0.00	0.00
2020 Accrued Payroll	10,697.62	8,565.90
2025 Accrued Benefits	21,097.08	18,551.57
2100 FUTA	\$0.00	\$243.24
2101 Federal Tax W/H Payable	930.23	665.23

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc
As of October 31, 2025

Distribution account	TOTAL	
	As of October 31, 2025	As of October 31, 2024 (PY)
2102 Medicare and SS Payable	2,914.36	2,273.80
2103 Michigan W/H Payable	2,081.44	1,570.03
2104 Suta Tax Payable	354.53	110.87
2107 Garnishment	0.00	0.00
2108 AFLAC pre-tax	0.00	0.00
2110 Direct Deposit Liabilities	0.00	422.88
2111 Simple Plan Payable	0.00	0.00

Statement of Financial Position

Upper Peninsula Animal Welfare Shelter, Inc

As of October 31, 2025

Distribution account	TOTAL	
	As of October 31, 2025	As of October 31, 2024 (PY)
Total for 2100 FUTA	\$6,280.56	\$5,286.05
2251 mBank Line of Credit	0.00	0.00
2520 Gift Certificates Outstanding	0.00	0.00
2550 Sales Tax Payable	0.00	792.95
POS Tax Agency Payable	\$0.00	\$0.00
Sales Tax Payable	0.00	68.07
Total for POS Tax Agency Payable	\$0.00	\$68.07
Sales Tax Agency Payable	0.00	0.00
State of Michigan Payable	\$209.13	-\$4,655.26
Sales Tax Payable	0.00	3,945.99
Total for State of Michigan Payable	\$209.13	-\$709.27
Total for Other Current Liabilities	\$38,284.39	\$32,555.27
Total for Current Liabilities	\$55,019.71	\$43,870.98
Long-term Liabilities		
2300 Mortgage-New Shelter	0.00	0.00
Total for Long-term Liabilities	\$0.00	\$0.00
Total for Liabilities	\$55,019.71	\$43,870.98
Equity		
3000 Opening Bal Equity	0.00	0.00
3001 Beg Net Assets Temp Restricted	1,230,388.00	1,230,388.00
3002 Beg net Assets Perm Restricted	294,517.00	294,517.00
3040 Beg net Assets Unrestricted	95,970.45	95,970.45
3900 Retained Earnings	3,425,572.16	3,562,970.07
Net Income	358,782.97	-158,318.72
Total for Equity	\$5,405,230.58	\$5,025,526.80
Total for Liabilities and Equity	\$5,460,250.29	\$5,069,397.78

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - October, 2025

			TOTAL	
		ACTUAL	BUDGET	OVER BUDGET
				% OF BUDGET
Revenue				
4000 SHELTER REVENUE				
4005 Pet Adoptions	73,573.61	79,166.66	-5,593.05	92.94 %
4010 Redeemed Animals	2,325.00	3,750.00	-1,425.00	62.00 %
4012 Boarding Fee	460.00	2,916.66	-2,456.66	15.77 %
4015 Vet/Optional Care	6,569.68	4,583.34	1,986.34	143.34 %
4017 Dog Park	2,247.46	3,750.00	-1,502.54	59.93 %
4018 Rentals Revenue	400.00	2,083.34	-1,683.34	19.20 %
4020 Government Contracted Services	107,686.05	41,666.66	66,019.39	258.45 %
4030 Dog License Revenue	84.00	333.34	-249.34	25.20 %
4031 Microchipping	957.00	1,666.66	-709.66	57.42 %
4032 Nail Clipping / Grooming	4,073.79	3,750.00	323.79	108.63 %
4033 Community Spay/Neuter Revenue	4,678.00	4,166.66	511.34	112.27 %
4050 Miscellaneous Services	90.00	416.66	-326.66	21.60 %
4060 Cremation Services Revenue	2,276.88	2,500.00	-223.12	91.08 %
Total 4000 SHELTER REVENUE	205,421.47	150,749.98	54,671.49	136.27 %
4100 DIRECT PUBLIC SUPPORT	10.00		10.00	
4006 Pet Care Sponsorship	891.67	8,333.34	-7,441.67	10.70 %
4109 Pink Lady	400.00	1,666.66	-1,266.66	24.00 %
4110 Donations	170,448.19	230,000.00	-59,551.81	74.11 %
4125 Donated Svs/Material In Kind	13,825.13	16,666.66	-2,841.53	82.95 %
4126 In Kind Donations - Cleaning Supplies	73.00		73.00	
4127 In Kind Donations - Food	370.00		370.00	
4129 In Kind Donations - Animal Supplies/Equipment	584.66		584.66	
4131 In Kind Donation - Cremation Services	49.00		49.00	
4135 Bequests	471,978.81	62,500.00	409,478.81	755.17 %
4188 Naming Opportunities		19,583.34	-19,583.34	
Total 4100 DIRECT PUBLIC SUPPORT	658,630.46	338,750.00	319,880.46	194.43 %
4130 In Kind Donation - Community Spay/Neuter	3,277.83		3,277.83	
4156 GRANT REVENUE				
4157 General Grants	25,835.00	12,500.00	13,335.00	206.68 %
Total 4156 GRANT REVENUE	25,835.00	12,500.00	13,335.00	206.68 %
4200 FUNDRAISING REVENUE				
4128 Misc/3rd Party Fundraisers	10,745.66	6,250.00	4,495.66	171.93 %
4140 Canisters	6,725.45	6,250.00	475.45	107.61 %
4143 Tadychs Receipts		4,166.66	-4,166.66	
4144 Cause for Paws	18,805.15	17,950.00	855.15	104.76 %
4147 Strut Your Mutt	4,793.00	18,000.00	-13,207.00	26.63 %
4151 Raise The Woof	4,582.00	6,610.00	-2,028.00	69.32 %
4170 TUFT Golf Outing	25,085.00	29,973.00	-4,888.00	83.69 %
4183 Rescue Raffle	0.00		0.00	
4197 Calendar	18,973.07	23,000.00	-4,026.93	82.49 %
Total 4200 FUNDRAISING REVENUE	89,709.33	112,199.66	-22,490.33	79.96 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - October, 2025

			TOTAL	
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4500 OTHER Revenue				
4205 Resale Items Revenue	28,263.74	33,333.34	-5,069.60	84.79 %
4215 Interest Revenue	27,822.04	26,083.34	1,738.70	106.67 %
4220 Miscellaneous Revenue	47,140.97	833.34	46,307.63	5,656.87 %
4221 Endowment Fund Earnings	5,166.51	20,000.00	-14,833.49	25.83 %
4223 MCCF B.Reider Fund Distribution	23,042.09	20,400.00	2,642.09	112.95 %
4227 Distribution from Dixon Estate	2,066.98	6,000.00	-3,933.02	34.45 %
Total 4500 OTHER Revenue	133,502.33	106,650.02	26,852.31	125.18 %
Total Revenue	\$1,116,376.42	\$720,849.66	\$395,526.76	154.87 %
GROSS PROFIT	\$1,116,376.42	\$720,849.66	\$395,526.76	154.87 %
Expenditures				
5000 Employee Expense				
5129 Employee Uniforms	642.79	833.34	-190.55	77.13 %
5200 Payroll Expenses	1,715.00	1,672.00	43.00	102.57 %
5201 Wages & Salaries	335,525.98	363,082.94	-27,556.96	92.41 %
5202 Overtime	6,973.54	6,769.24	204.30	103.02 %
5203 Bonuses	1,725.00	8,333.34	-6,608.34	20.70 %
5225 Simple Plan Employer	2,035.23	2,115.40	-80.17	96.21 %
5230 Michigan Unemployment Payable	3,267.53	5,161.54	-1,894.01	63.31 %
5235 Employer Social Security	21,341.91	22,511.16	-1,169.25	94.81 %
5240 Employer Medicare	4,991.26	5,264.70	-273.44	94.81 %
5245 Worker's Compensation	2,674.00	3,666.66	-992.66	72.93 %
5246 Employee Relations	2,029.80	2,916.66	-886.86	69.59 %
5248 Health Ben / Dental / Vision (deleted)	0.00		0.00	
5250 Employee Benefits	5,655.42	12,250.00	-6,594.58	46.17 %
Total 5000 Employee Expense	388,577.46	434,576.98	-45,999.52	89.42 %
5500 OPERATING EXPENSE				
5009 Phone/Network Access	3,979.49	3,416.66	562.83	116.47 %
5011 Merchant Service Fees	5,743.40	5,833.34	-89.94	98.46 %
5012 Bank Service Charges		41.66	-41.66	
5050 Utilities	28,588.62	31,666.66	-3,078.04	90.28 %
5100 Cleaning Supplies	2,547.51	4,166.66	-1,619.15	61.14 %
5102 Animal Supplies/Equipment	2,316.99	5,000.00	-2,683.01	46.34 %
5105 Repairs/Maintenance	6,506.22	10,833.34	-4,327.12	60.06 %
5106 Garbage/Snow Removal	7,592.54	6,250.00	1,342.54	121.48 %
5115 Office Supplies/Postage	6,234.88	5,000.00	1,234.88	124.70 %
5117 Community Spay/Neuter Expense	8,976.13	5,833.34	3,142.79	153.88 %
5119 Small Equipment	2,680.42	2,500.00	180.42	107.22 %
5120 Building/Auto Insurance	37,180.00	33,000.00	4,180.00	112.67 %
5125 Food	12,719.69	8,333.34	4,386.35	152.64 %
5127 Microchips	3,145.00	2,750.00	395.00	114.36 %
5130 Medical Supplies-Vaccines	18,801.76	16,666.66	2,135.10	112.81 %
5135 Vet Care	40,291.17	35,000.00	5,291.17	115.12 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - October, 2025

			TOTAL	
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5140 Spay & Neuter Expense	22,591.00	25,000.00	-2,409.00	90.36 %
5145 Vehicle	798.87	1,250.00	-451.13	63.91 %
5146 Dog License Expense	74.00	333.34	-259.34	22.20 %
5149 Vet Surgery Center	3,404.43	2,916.66	487.77	116.72 %
5150 Mileage	1,195.88	1,666.66	-470.78	71.75 %
5160 Depreciation	112,249.60	115,000.00	-2,750.40	97.61 %
5165 Cash over/short	359.04	83.34	275.70	430.81 %
5530 Cremation Services Expense	3,375.39	3,333.34	42.05	101.26 %
6138 Pink Lady Expense		1,666.66	-1,666.66	
6539 Computer Software	7,514.44	5,833.34	1,681.10	128.82 %
6565 IT Consulting	859.38	2,250.00	-1,390.62	38.19 %
Total 5500 OPERATING EXPENSE	339,725.85	335,625.00	4,100.85	101.22 %
5550 GRANT EXPENSE				
5551 General Grants		416.66	-416.66	
Total 5550 GRANT EXPENSE		416.66	-416.66	
5600 FUNDRAISING EXPENSE				
6307 Calendar Expense	8.20	2,600.00	-2,591.80	0.32 %
6311 Cause for Paws Expense	6,896.49	7,435.00	-538.51	92.76 %
6315 Misc/3rd Party Fund Expense	1,538.16	333.34	1,204.82	461.44 %
6317 Raise The Woof Expense	1,605.99	2,075.00	-469.01	77.40 %
6324 Miscellaneous Expenses	1,031.12	833.34	197.78	123.73 %
6330 TUFT Golf Outing Expense	13,219.87	13,000.00	219.87	101.69 %
6550 Strut Your Mutt Expense	2,168.27	2,750.00	-581.73	78.85 %
6551 Canisters Expense		208.34	-208.34	
Total 5600 FUNDRAISING EXPENSE	26,468.10	29,235.02	-2,766.92	90.54 %
6000 OTHER EXPENSE				
5142 Volunteer Program	1,021.63	1,000.00	21.63	102.16 %
6313 Direct Solicitations		10,800.00	-10,800.00	
6503 Community Outreach	1,047.19	1,666.66	-619.47	62.83 %
6504 Memorial Bricks/Tiles (deleted)	15.88		15.88	
6505 Professional Fees	33,131.30	21,333.34	11,797.96	155.30 %
6510 Publications	5,350.75	5,000.00	350.75	107.02 %
6511 Pet Promotion Expense (deleted)	0.00		0.00	
6515 Promotions & Advertising	1,997.73	2,333.34	-335.61	85.62 %
6525 Resale Items Expense	23,025.81	24,000.00	-974.19	95.94 %
6530 Conferences / Training	369.95	3,333.34	-2,963.39	11.10 %
6532 Donor Development	323.36	833.34	-509.98	38.80 %
6533 Strategic Planning	1,950.00	3,000.00	-1,050.00	65.00 %
6535 Licenses, Dues, Permits & Fees	325.00	416.66	-91.66	78.00 %
6540 Miscellaneous Expense	1,138.97	1,666.66	-527.69	68.34 %
6561 Investment Expense	19,869.56	6,250.00	13,619.56	317.91 %
6688 Naming Opportunity Expense	235.50	250.00	-14.50	94.20 %
Total 6000 OTHER EXPENSE	89,802.63	81,883.34	7,919.29	109.67 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2025 Budget - FY25 P&L

January - October, 2025

	ACTUAL	BUDGET	OVER BUDGET	TOTAL	% OF BUDGET
Total Expenditures	\$844,574.04	\$881,737.00	\$ -37,162.96		95.79 %
NET OPERATING REVENUE	\$271,802.38	\$ -160,887.34	\$432,689.72		-168.94 %
Other Revenue					
4300 Unrealized Gain/Loss	76,962.88			76,962.88	
4400 RESTRICTED REVENUE					
7400 SALLY'S FUND					
4218 Sally's Fund Revenue	13,418.00			13,418.00	
6518 Sally's Fund Expense	-3,400.29			-3,400.29	
Total 7400 SALLY'S FUND	10,017.71			10,017.71	
Total 4400 RESTRICTED REVENUE	10,017.71			10,017.71	
Total Other Revenue	\$86,980.59	\$0.00	\$86,980.59		0.00%
NET OTHER REVENUE	\$86,980.59	\$0.00	\$86,980.59		0.00%
NET REVENUE	\$358,782.97	\$ -160,887.34	\$519,670.31		-223.00 %

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
October 2025

Distribution account	Total
Income	
4000 SHELTER REVENUE	
4005 Pet Adoptions	6,293.24
4012 Boarding Fee	100.00
4015 Vet/Optional Care	670.00
4017 Dog Park	296.84
4018 Rentals Revenue	-50.00
4020 Government Contracted Services	17,812.00
4031 Microchipping	200.00
4032 Nail Clipping / Grooming	498.00
4033 Community Spay/Neuter Revenue	180.00
4060 Cremation Services Revenue	290.00
Total for 4000 SHELTER REVENUE	\$26,290.08
4100 DIRECT PUBLIC SUPPORT	
4006 Pet Care Sponsorship	20.00
4109 Pink Lady	25.00
4110 Donations	26,337.34
4125 Donated Svls/Material In Kind	2,107.26
4129 In Kind Donations - Animal Supplies/Equipment	147.06
4135 Bequests	435,478.81
Total for 4100 DIRECT PUBLIC SUPPORT	\$464,115.47
4130 In Kind Donation - Community Spay/Neuter	1,405.34
4200 FUNDRAISING REVENUE	
4140 Canisters	751.91
4147 Strut Your Mutt	110.00
4197 Calendar	752.18
Total for 4200 FUNDRAISING REVENUE	\$1,614.09
4500 OTHER Revenue	
4205 Resale Items Revenue	3,629.01

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
October 2025

Distribution account	Total
4215 Interest Revenue	2,708.98
4220 Miscellaneous Revenue	617.78
Total for 4500 OTHER Revenue	\$6,955.77
Total for Income	\$500,380.75
Gross Profit	\$500,380.75

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
October 2025

Distribution account	Total
Expenses	
5000 Employee Expense	
5129 Employee Uniforms	33.33
5200 Payroll Expenses	265.00
5201 Wages & Salaries	51,425.17
5202 Overtime	1,423.07
5203 Bonuses	450.00
5225 Simple Plan Employer	252.38
5230 Michigan Unemployment Payable	354.53
5235 Employer Social Security	3,304.48
5240 Employer Medicare	772.84
5245 Worker's Compensation	571.00
5246 Employee Relations	167.00
5250 Employee Benefits	263.14
Total for 5000 Employee Expense	\$59,281.94
5500 OPERATING EXPENSE	
5009 Phone/Network Access	402.51
5011 Merchant Service Fees	560.10
5050 Utilities	1,951.80
5100 Cleaning Supplies	102.44
5102 Animal Supplies/Equipment	583.57
5105 Repairs/Maintenance	277.96
5106 Garbage/Snow Removal	289.74
5115 Office Supplies/Postage	396.64
5117 Community Spay/Neuter Expense	2,240.28
5119 Small Equipment	535.00
5120 Building/Auto Insurance	1,836.15
5125 Food	1,395.61
5130 Medical Supplies-Vaccines	2,435.88

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
October 2025

Distribution account	Total
5135 Vet Care	2,066.55
5140 Spay & Neuter Expense	1,529.22
5145 Vehicle	176.97
5149 Vet Surgery Center	403.39
5150 Mileage	151.97
5160 Depreciation	11,224.96
5165 Cash over/short	0.00
6539 Computer Software	1,058.70
6565 IT Consulting	40.38
Total for 5500 OPERATING EXPENSE	\$29,659.82

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
October 2025

Distribution account	Total
5600 FUNDRAISING EXPENSE	
6315 Misc/3rd Party Fund Expense	833.41
6324 Miscellaneous Expenses	117.75
6550 Strut Your Mutt Expense	41.00
Total for 5600 FUNDRAISING EXPENSE	\$992.16
6000 OTHER EXPENSE	
5142 Volunteer Program	94.89
6503 Community Outreach	100.91
6505 Professional Fees	1,845.00
6510 Publications	5,241.75
6515 Promotions & Advertising	579.92
6525 Resale Items Expense	4,341.79
6535 Licenses, Dues, Permits & Fees	0.00
6561 Investment Expense	1,281.29
6688 Naming Opportunity Expense	117.81
Total for 6000 OTHER EXPENSE	\$13,603.36
Total for Expenses	\$103,537.28
Net Operating Income	\$396,843.47
Other Income	
4300 Unrealized Gain/Loss	2,513.47
4400 RESTRICTED REVENUE	
7400 SALLY'S FUND	
4218 Sally's Fund Revenue	2.00
Total for 7400 SALLY'S FUND	\$2.00
Total for 4400 RESTRICTED REVENUE	\$2.00
Total for Other Income	\$2,515.47
Net Other Income	\$2,515.47
Net Income	\$399,358.94

Statement of Activity

Upper Peninsula Animal Welfare Shelter, Inc
October 2025

Upper Peninsula Animal Welfare Shelter

Days Cash On Hand as of October 2025

	Cash Less Restricted Funds*	Annual Expense	Daily Expense	Days Cash on Hand	
2025	\$978,773.72	\$904,905.02	\$2,479.19	395	(Year to Date)
2024	\$500,454.26	\$872,726.54	\$2,391.03	209	
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.

November Shelter Update

- For the month of October, Subaru sponsored adoption fees of animals over 1 year of age. Over 20 animals found forever homes thanks to Fox Marquette Subaru's generosity
- The holiday store is officially open! Once again Ann did a fantastic job with filling the community room with all sorts of goodies and kick nacks for people to purchase in support of UPAWS.
- The surgery center is up and running with 5 surgery days under our belts. To date, we have spayed/neutered 87 cats at the shelter. A huge thank you to our volunteer vets for giving up their days off to help shelter animals and a special thanks to Megan, Melissa, Paxton, Kya and Laurie for all their hard work. It really does take a village to get things accomplished. The last surgery day for 2025 will happen on Monday, December 8th.
- Our IDEXX rep and field service technician were at the shelter on December 3rd to install our new bloodwork machines. The shelter is now fully equipped with a Procyte to run CBC's and a Catalyst to run chemistry screenings for both dogs and cats. Megan and I are working on SOP's to integrate running lab work on animals ages 7+ as they are considered geriatric. This way their new owners will have baseline bloodwork as their pets age.
- Our main cat adoption room has been sponsored by the generosity of Georgia Curry along with one of the cat colony rooms being sponsored by the generosity of Roberta Henderson. Both rooms were sponsored in their memory by the people who loved them most.
- Fundraising update from Nikki:
 - Raise the Woof: Set for January 9th at the Up North Lodge - Looking for raffles prizes please.
 - Giving Tuesday: Funds raised were \$3,363.93 with the goal of \$5000.
 - Strut Your Mutt date set for October 3rd, 2026. Having it in October makes us eligible for Promo funds, possible 50% or more off park fee.
 - Platinum Partners: All have renewed except for MZD. Have been soliciting new partners but nothing solid yet.
- October report from Julie is attached

Respectfully submitted,

Sarah Yeager, LVT
Shelter Manager

Monthly Report Behavioral Animal Care Coordinator
October

Statistics

No. of dogs adopted/gone into foster-to-adopt	19
No. of adopters contacted	18
No. of adopters giving feedback	11
No. of adopters mentioning some issues and receiving post adoption training support	0 Ongoing advice for 2 dogs previously adopted
No. of returned adoptions - under 3 months in home - Under a year in home	0 1 (reactivity)

Dogs in on a specific training/management plan: 2

1 Ga	• anxiety
2 Ro	• FAS
3 Mo	• Reactivity

Monthly Report Behavioral Animal Care Coordinator
November 2025

Statistics

No. of dogs adopted/gone into foster-to-adopt	19
No. of adopters contacted	19
No. of adopters giving feedback	12 (9 adopters were contacted the day of the report (12/05) because the adoptions were end of November)
No. of adopters mentioning some issues and receiving post adoption training support	3
No. of returned adoptions	
- under 3 months in home	3 (puppy too much work, potty issues, landlord)
- Under a year in home	0

Dogs in on a specific behavior modification/training/management plan: 13

1 Ga	• Anxiety, lack of confidence
2 Ro (Court)	• FAS,
3 Ru (Court)	• FAS, some basic training
4 Ra (Court)	• FAS, some basic training
5 Re (Court)	• FAS, some basic training
6 Dai	• Recall
7 Din	• Fear, can't be touched
8 Ber	• Fear, can't be touched
9 Bo	• Fear/shut down
10 Lil G	• Shut down, history of abuse
11 Fra	• Shut down, fearful
12 Sug	• Fearful from neglect
13 Spi	• Fearful from neglect

November 2025 (incomplete)	DOGS	CATS		OTHER	TOTAL		
<u>In Shelter</u>	14	64		22	100		
<u>In Foster</u>	37	7 in true foster	127	12 in true foster	0	164	
TOTAL Beginning Count	51		191		22	264	
<u>INTAKE</u>	DOGS	PUPS <5 mos.	CATS	KITS <5 mos.	OTHER	TOTAL	YTD
Owner Surrender	6	4	11	23	3	47	472
Returned Adoption	0	0	1	0	0	1	14
Stray (from Police, Public and Shelter Pickup)	23	0	13	13	2	51	327
Born in Care	0	0	0	0	0	0	38
Transferred from Other Shelters	0	0	0	0	0	0	46
Special Hold/Service In	0	0	0	0	0	0	23
Seized/Custody (Cruelty & Neglect)	0	0	0	0	0	0	78
Total Intakes	29	4	25	36	5	99	1080

OUTCOMES

Adoptions (shelter, foster home or special event)	8	0	13	21	12	54	661
Total Adoptions YTD	145	13	282	109	112	661	
Returned to Owner	6	0	1	0	0	7	144
Transferred to Rescue Groups/Shelters	0	0	0	0	0	0	8
Total Live Outcomes	14	0	14	21	12	61	813

EUTHANIZED/DEATHS/MISSING/STOLEN

Dangerous	1	0	0	0	0	1	4
Dying	0	0	0	0	0	0	6
Animal's Name and Reason	Molly-Dangerou						
TOTAL ANIMALS EUTHANIZED	1	0	0	0	0	1	10
Died at shelter/foster home - Unknown	0	0	0	0	0	0	9
Missing/Stolen/Escaped	0	0	0	0	0	0	5
Animal's Name and Reason			Pigpen-since 7/9	Taiga-during	surgey		
Total Euth/Died/Other Outcomes	1	0	0	0	0	1	22
<u>In Shelter</u>	20		66		12	98	
<u>In Foster</u>	48	7 in true foster	151	11 in true foster	3	202	
TOTAL Ending Count (per formula)	69		217		15	301	
TOTAL Ending Count (per report)	51		195		22	268	

SAVE RATE (Intake- Euthanasia Outcome)/Intake	99.0%	99.1%
ASPCA Live Release Rate (Live Outcomes/ Intake)	61.6%	75.3%

OTHER INFO

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

still trouble accessing report

Board Development Committee – Board of Directors Report

Date: November 13, 2025

Time: 3:00 PM

Location: Peter White Public Library – Dandelion Room

Attendees: Crystal Swanson, Reva Laituri, Steffani Baker

Summary:

The committee focused on discussing the documents and SOPS to be set in place for the committee. Documents were presented and taken by members for revisions.

Committee Documents

- Committee continued working on documents including recruitment and onboarding new members.
- First draft of both the Board Development manual with SOP's and templates for documents, as well as a Board Welcome Packet to improve Board Member onboarding were presented and will be taken for review by committee members.

Outreach and Recruitment

No updates from October meeting

Development and Impact

No updates from October Meeting

Next Meeting: December 8, 2025 – Peter White Library, Dandelion Room

UPAWS Finance Committee Minutes

Meeting Date: Monday, November 24th, 2025 at 5:00pm
Meeting Location: Ore Dock Brewing Company

Present: Chris Danik (Chair), Jill Compton, Leslie Hurst, Kathy Leone, Cole Zyburst

New Business

- **Review September Financial Reports**: No significant questions or discussion occurred.
- **Review October Financial Reports**: No significant questions or discussion occurred.
- **Budget Amendment**: Chris brought the revenue and expense information from a recently passed Board R&R for some purchases after receiving a recent bequest. The committee discussed whether the budget should be amended or not. The committee agreed to not recommend a budget amendment and that the R&R and board minutes was enough documentation for the overage that would appear in those expense accounts.
- **Project List**: Chris brought a project list of items that have been assigned to the Finance Committee for completion and asked the committee if there are other items that we should add to the list. The following items remain outstanding:
 - Finance Policy Updates (Specifically the Investment Policy)
 - Financial Presentation for the Board
 - Endowment Fund Solicitation Program in conjunction with Donor Development
 - Capital Expenditure Strategy and Needs
 - Analysis and Trends reporting
- **Gift Designations / Pink Lady**: Chris brought a proposal to change the Pink Lady accounting to work more like Sally's Fund, since it is another restricted fund with regular donors. Quickbooks shows a revenue balance of just over \$41k in revenue since the beginning of time and almost \$16k in expenses indicating a positive fund balance. Setting this as a separate restricted fund could be another way to target specific donors. Chris also proposed updating the online donation options to both simplify and clarify the available options. The committee will discuss further at the next meeting,

Old Business

- **Analysis Discussion**: Kathy updated the Financial Trends report with the numbers from the recent audit. Leslie brought forward a proposed change to the Board Policies regarding the annual meeting or annual report in the required timing. Leslie wanted to bring this to the Finance Committee to discuss the impact of financial reporting. There is a desire to present the financials more like the 990 categories, but that isn't produced until the audit, which typically doesn't start until the summer. Kathy suggested adding more storytelling from the numbers. As homework, the committee will gather good examples of other annual reports and how financials are presented and will discuss them at the next meeting.
- **Finance Policy Updates & Investment Policy Statement**: Tabled to next meeting.

The meeting adjourned at 6:28pm

Next Meeting: Monday, December 15th via Google Meet

POLICY & BYLAWS COMMITTEE MINUTES
November 3, 2025, 6:30pm, Border Grill Negaunee

Attendees: Leslie Hurst, Christine Larson, Linda Roncaglione, Brian Hummel, Lynn Andronis

- [October Minutes](#) - Approved. The draft was included in the Oct Board Packet.
- Bylaws - Leslie distributed a printed copy of the latest draft prior to the meeting.
 - Article 9 & 11 consolidation regarding annual meeting (into Article 9). B.4. sub-items should be lower case letters vs. lower case roman numerals. Christine & Leslie will verify formatting. Added "investments" to 4.c. 2nd bullet. Leslie will share our discussion points and feedback received on financial information at the next Finance Committee meeting.
 - Adhoc committee is used throughout (vs special committee or temporary committee).
 - Consistent labelling of individuals (individual, applicant, candidate, nominee, member) is complete.
 - Lynn questioned the notification protocol for special meetings. After discussion, it was agreed the protocol was outdated and the text too verbose. Sturgis was consulted and revisions made.
 - Lynn gave Leslie a copy of the recommended revisions to the UPAWS mission, vision and core values from the Strategic Planning Committee. Leslie will put into a google document on our drive for our review at the next meeting.
 - Leslie will complete an R&R for an upcoming Board meeting and distribute it, along with a final version of the draft (after any needed reformatting). It needs to be distributed to the board by Wed, Dec 3rd 6pm to be addressed at the Dec 10th board meeting, otherwise the Jan. meeting.
- Board Policies and Procedures Review Project:
 - Prior to the meeting, Leslie distributed a printed copy of the draft of the 3/27/23 revisions to Section 16.0 Board of Directors: Officer Description of Duties (this is also the reformatted version) and the current document (March 2022). We did not have time to address so it will be moved to the next meeting.
 - [Policies & Procedures Suggestions](#) - this is a consolidated list of items to address.
- Next Meeting January 12, 2026 at 6:30pm, Negaunee Border Grill

Donor Development Committee – Board Report

Date: November 18, 2025

Time: 12:30 PM

Location: Google Meets Peter White Public Library – Dandelion Room

Participants: Reva Laituri, Lysa Oravetz, Nikki Dewald, Steffani Baker

Administrative Items

- Committee access to Neon will be given – Steff will confirm with Chris best route.
- Roles and areas of interest were discussed and noted so moving forward we're assigning tasks to committee members that are relevant to experience and interest.
- It was decided we will require members of Donor Development to sign a confidentiality agreement considering we are working directly with supporters as well as have access to our database.

Donor & Community Appreciation

Discussion was had on potential supporters as well as the continued discussion on our appreciation and thank you process for our supporters.

2026 Priorities

We will create a Donor Development handbook including SOPs and templates, as well as a donor lifecycle SOP.

Nikki and Steff will work on the first draft of revamping our thank you process to present to the committee.

First draft of 2026 goals that are measurable will be brought to December meeting.

Next Meeting: December 16, 2025