



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

May 27, 2026 / 6pm / Cliffs-Eagle Mine Community Room

<p>Mission: UPAWS champions the wellbeing of pets by providing safe shelter, promoting adoption, and fostering a compassionate community through education and supportive services.</p>	<p>Vision: A compassionate community where all pets are safe, cared for, and treated with respect.</p>
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<p>Core Values: Collaboration, Transparency, Empathy, No-Kill Philosophy. (For a more detailed explanation of these items, please refer to our 2026 Strategic Planning document.)</p>
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Agenda

1. Call to Order / Attendance
2. Approval of Agenda
3. Mission Moment
4. Public Comment
5. Approval of Minutes
 - a. April 22, 2026 Regular Meeting Minutes DRAFT
 - b. April 22, 2026 Closed Session Meeting Minutes DRAFT
6. Unfinished Business
 - a. Sasawin MOU Review
 - b.
7. New Business
 - a. Community Foundation of Marquette County-Presentation by Zosia Eppensteiner
 - b. Annual Report Preparation and Annual Meeting (per Bylaws to be held on 6/9/26)
 - c. Report & Recommendation from Policy/Bylaw Committee RE: Updated Bylaws
 - d. Report & Recommendation from Finance Committee RE: Updated Finance Policies
 - e. Report & Recommendation from Treasurer RE: Agreement with AHP for 990 Preparation and Financial Statement Audit
8. Communications

9. President's Report
10. Treasurer's Report
 - a. Treasurer's Report
 - b. March 2026 Financials
 - c. April 2026 Financials
11. Shelter Operations Reports
 - a. Shelter Manager Report
 - b. Shelter Statistics
 - c. Animal Behavioral Care Coordinator Report
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 as liaison)
 - f. Donor Development Committee Report (Steffani)
13. Public Comment
14. Board Comment
15. Adjournment

Next Board Meeting Date: June 24, 2026, 6pm, Cliffs-Eagle Mine Community Room, UPAWS



**UPPER PENINSULA ANIMAL WELFARE SHELTER
BOARD OF DIRECTORS MEETING MINUTES**
April 22, 2026 / 6pm / Cliffs-Eagle Mine Community Room

Mission: UPAWS champions the wellbeing of pets by providing safe shelter, promoting adoption, and fostering a compassionate community through education and supportive services.	Vision: A compassionate community where all pets are safe, cared for, and treated with respect.
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PRESENT: Dominic Andriacchi (virtual), Lynn Andronis, Steffani Baker (virtual), Kayla Billings, Chris Danik, Andi Goriesky, Shane Place

STAFF: Ryan McLaren, Ann Brownell

PUBLIC: Reva Laituri

1. Call to Order: The meeting was called to order by President Lynn at 6:07 pm.
2. Approval of Agenda: *Motion made by Shane, seconded by Kayla, to accept Agenda as presented. All in favor and motion passed.*
3. Mission Moment: None.
4. Public Comment: None.
5. Approval of Minutes:
 - a. March 25, 2026 Regular Meeting DRAFT: *Shane made the motion to approve Minutes as presented, seconded by Kayla. All in favor and motion passed.*
 - b. April 9, 2026 Special Meeting Minutes DRAFT: Lynn noted that these Minutes were not included in packet in error. Lynn will forward these minutes to Ann and Ann will post the updated packet on the website. Lynn also noted corrections – Meeting was called to order at 6:30 pm and that “AIF” should read “All in Favor” in the minutes. (Note: Andi will change for future minutes.) *Andi made the motion to accept with those changes, seconded by Shane. All in favor and motion passed.*
6. Unfinished Business:
 - a. Security and Key Fobs: Chris checked into the grant and reported that nothing has been decided yet. We also discussed adding Cyber Security to our insurance policies. Steffani and Andi both agreed that this would be a great thing to explore

and implement. Chris and James from Gauthier will discuss and add the necessary coverage.

7. New Business:

- a. Report & Recommendation from Ryan RE: Updating Behavioral Assessment - Ryan submitted an R&R recommending new SAFER testing and assessment procedures. Ryan explored and then explained Pathway Planning and implementing new programs. He is looking into this and having staff use this to reduce the amount of time animals spend in a shelter. We then discussed briefly about when a person brings in a stray, having them fill out a short questionnaire of what they learned about this animal while it was in their brief care. *Andi made a motion to accept this R&R, seconded by Kayla. All in favor and motion passed.* Ryan will organize with staff and implement.

8. Communications: None.

9. President's Report: Although a written report was submitted, Lynn gave a verbal update. She will be meeting with the representatives from Sasawin soon. She will also be sending an e-mail to the board of directors regarding a future work session to discuss retreat topic items that were not discussed at our recent retreat.

10. Treasurer's Report: None.

- a. March 2026 Financials: Not prepared or submitted as the committee has not met.

11. Shelter Operations Reports:

- a. Shelter Manager Report: Two written reports submitted (one from Ann as Interim Shelter Manager and another from Ryan as Shelter Manager). Kayla asked Ann how the customer service training went; Anne replied that not all staff have completed it yet. Ryan will now follow up with the remaining staff to get that done. Ryan's shelter manager report had no other additions. Ryan did however verbally update that he wants to explore and update our Do Not Adopt list that is in PetPoint and reiterated that anybody on the DNA list should not be receiving newsletters.
- b. Shelter Statistics: March stats not submitted. Will be included next month.
- c. Animal Behavioral Care Coordinator Report: Julie was not present at the meeting but did provide a detailed report. Thank you Julie!

12. Committee Reports:

- a. Board Development Committee Report: Steffani reported that the committee closed out nonresponsive applicants and cleared up some of the other committee's work.
- b. Finance Committee Report: No written report.
- c. Strategic Planning Committee Report: No written report.
- d. Personnel Committee Report: No written report at this time but they will be meeting virtually on the first Monday of the month at 12:00 noon. They will be looking at job descriptions. Andi did ask if additional committee members were needed.
- e. Policy/Bylaw Committee Report: Minutes submitted. Chris sent the new Mission and Vision to Leslie for Policy/Bylaw to review and incorporate.

- f. Donor Development Committee Report: No written report. Steffani will be talking with Nikki about data entry into Neon. Steffani also offered info regarding a phone call with Neon; Nikki will type up a report to share.
13. Public Comment: It was noted that some additional name tags need to be ordered. Specifically, Kayla and Shane as Board Members, Julie as Animal Behavioral Coordinator and Ryan as Shelter Manager.
14. Board Comment: There is no longer a fundraising committee as we now have that as a paid staff position. However, if Nikki chooses to form committees for future fundraising events, she may. Shane did ask if there is a grounds maintenance committee. As of now there is not, we will just defer to Ryan for now. The Personnel Committee will be looking at the job description for a part-time maintenance position in the future. Andy welcomed Ryan as our new Shelter Manager, congratulations! Chris said thank you to Ann and all of the staff for stepping up in the interim and doing such a great job! Ryan will order business cards for himself as well as Shane as a Board Member. Andi will order some for herself and Cheri Johnson as Sally's Fund volunteers.
15. Closed Meeting to Discuss Personnel Issue: *Andy made a motion, seconded by Chris, to go into Closed Session at 7:00 PM. All in favor and motion carried.* Lynn requested that Ryan stay for the Closed Session Meeting.
- Chris made a motion, seconded by Shane, to move out of Closed Session at 7:03 pm. All in favor and motion carried.*
- Shane made a motion, seconded by Kayla, that we accept the agreed upon amount as discussed in Closed Session. All in favor and motion passed.* Ryan will submit the instructions to the accountant.
16. Adjournment: *Motion made by Chris, seconded by Kayla, to adjourn the meeting. All in favor and motion passed.* Meeting was adjourned at 7:05 pm.

Respectfully submitted,

Andi Goriesky
UPAWS Board Secretary

Counter-Signed,

Lynn Andronis
UPAWS Board President

Between
Upper Peninsula Animal Welfare Shelter (UPAWS)
and
Sasawin Safe Haven/Women's Center (Sasawin)

The Upper Peninsula Animal Welfare Shelter (UPAWS) and the Women's Center program Sasawin Safe Haven (Sasawin) hereby enter into this Memorandum of Understanding (MOU) for the purpose of ensuring necessary housing services of companion animals of residents currently staying at Harbor House of Marquette County or receiving services for domestic violence from the Women's Center of Marquette County. The owner of the animal will hereafter be referred to as Survivor (as in Domestic Violence Survivor). This agreement will be contingent upon available space at UPAWS. The four Sasawin-dedicated kennels shall be available to board cats. Dogs may be housed in the "dog hold" area.

UPAWS agrees to care for pets that Sasawin is unable to find foster homes for on an immediate basis. Sasawin may transfer animals to UPAWS due to lack of available foster homes or the need for specialized care. UPAWS reserves the right to assess and deny any animal based on behavioral aggression or dangerous behavior. While being housed at UPAWS, each animal will be provided with a clean kennel/run, fresh water and food on a daily basis; special diets will be provided upon request. Dogs will be walked a minimum of two times per day.

If the animal requires emergency medical care, such as casting broken bones, X-rays, treatment of burns or lacerations, etc., the services will be provided by any available veterinary practice in the local area and billed directly by the attending veterinary practice to Women's Center-Sasawin.

Fees/Costs:

- A. Sasawin agrees to pay and/or reimburse UPAWS for the following services:
1. Daily Housing Fee: UPAWS will provide the first seven (7) days of boarding at no cost for cats and for pocket animals. After seven (7) days, the rate for cats and pocket animals will be \$5.00 per day. The cost shall be \$25/day for dogs for the length of their stay in the shelter. (LAST 2 SENTENCES MOVED FOR CLARITY AND 'FLOW'.)
 2. Health Exam: Provided at shelter cost.
 3. Dietary/Prescription/Specialty Food: Provided at shelter cost, if not immediately available, Sasawin will provide specialty food in the interim while an order for such food may be pending.
 4. Required canine vaccinations will be administered and include the DHPP (Distemper, Hepatitis/Adenovirus, Parainfluenza, and Parvovirus) combination and Bortadella at shelter cost.
 5. Required feline vaccinations including FVCRP will be provided at shelter cost.

II. Animal Care Requirements:

- A. Vaccinations and an intake medical examination will be provided to each animal from Sasawin Safe Haven. If an animal requires immediate medical care upon entry to UPAWS, or during their stay, due to injury or illness, as long as this MOU is in effect Sasawin Safe Haven will be informed as soon as possible. After being informed Sasawin will be responsible for transporting the animal to the veterinarian (if possible) and Sasawin will assume the cost of services provided by the veterinarian.
- B. Dogs and cats, 4 months of age and older, must be current on their rabies vaccinations. Rabies vaccinations are required. When not available at the shelter by a licensed veterinarian and provided at shelter cost, Sasawin is

- the animal and the cost of the rabies vaccination.
- C. Animals will be neutered/spayed if possible, based on the decision of the Women's Center survivor who owns the animal. Survivors are eligible to ~~apply~~ **apply** for financial assistance from UPAWS in the same manner as the general public. If financial assistance is not available, either Sasawin or the survivor will be responsible for the cost.
 - D. **Vaccinations:** Dogs: six weeks of age and older, must be **current** on their DHPP and kennel cough ~~vaccinations~~ **vaccinations**. Cats, 6 weeks of age and older, must be current on their FVCRP vaccinations.
 - E. To ensure the safety of UPAWS staff and animals and the survivor and their animal housed at UPAWS, the survivor may not visit their animal at UPAWS at any time. If the survivor calls or attempts to visit their animal the survivor will be directed back to Sasawin and the Women's Center.

Conditions of Agreement:

- I. A single Point of Contact (POC) will be established with UPAWS (Shelter Manager,) and Sasawin (Director of Animal Support Services) to ensure continuity of care for the animals being housed at UPAWS and to ensure transparency of communication. This will be accomplished by making cell phone numbers available between the Points of Contact and the Shelter's Pager number available to Sasawin.
- II. Pet(s) boarded at UPAWS will be kept in a confidential area of the shelter and will not be viewable by the general public. Pet(s) will be housed for a maximum of 30 days with extensions possible. If no isolation kennels/runs are available, UPAWS will, to the extent possible, ensure that the pet is not viewable by the general public.
- III. If Sasawin requests that an animal be transferred to a different (out of area) animal shelter, Sasawin will be responsible for coordination of transport. UPAWS staff will be available to assist with facilitating communication between shelter facilities.
- IV. All situations are unique. UPAWS and Sasawin agree that each situation will be coordinated on a case-by-case basis to allow for flexibility and ensure the highest quality of care for the animals involved and the confidentiality and safety of the survivor.
- V. Sasawin will ask the survivor to complete a Sasawin Waiver Agreement prior to the animal being transferred to UPAWS. The original of the Waiver Agreement will be kept on file at Sasawin/Women's Center and a confidential copy with the survivor's name removed will be provided to UPAWS. When the animal is under the care of UPAWS and according to the provisions set forth in this MOU, the confidentiality terms of the survivor's location at the Women's Center will remain in effect and such confidentiality will also remain with the animal(s). UPAWS is therefore not permitted to disclose information about the survivor or their animal(s) to any unauthorized persons. The name of the survivor in all verbal and written information from Sasawin/Women's Center and shared with UPAWS by the Women's Center will not be disclosed.
- VI. UPAWS is required to report animal abuse ~~and~~ **or** cruelty to the appropriate law enforcement authorities, ~~including~~ **including** and providing any veterinary records as a result of a survivor's animal being housed at UPAWS. These records may be provided to law enforcement or the prosecutor's office.
- VII. If the survivor fails to retrieve their animal by the date established in the agreement with Sasawin or has failed to make arrangements for an extended stay with Sasawin, per the signed Sasawin Owner Consent Form, the survivor understands that Sasawin will make arrangements to relinquish ownership and may place the animal for adoption, rescue, or transfer with UPAWS.
- VIII. The Women's Center/Sasawin Safe Haven agrees to indemnify, defend,

UPAWS successors and assigns, from any and all actions, causes of actions, claims and demands for, upon or by reason of damages or injuries sustained in ~~es~~ consequence **consequences** of the receipt of housing and medication services and/or for UPAWS' services provided as a result of this ~~Memorandum~~ **Memorandum** of Understanding. This release extends and applies to all unknown, unforeseen, unanticipated and unsuspected injuries, damages, loss and liability and the consequences of them by any parties, known and unknown.

This MOU will constitute the entire agreement between the parties and supersedes all prior agreements, representations, and understandings of the parties, written or oral.

The MOU will be effective on _____ upon signature by all parties. The MOU will then continue and renew every two years from _____ unless canceled or revised in writing by either party at any time.

Signature _____

Printed Name _____

UPAWS Board President

Signature _____

Printed Name _____

Women's Center Executive Director

Original version: 2019

Revised: 2023

Revised: 2026

Policy & Bylaws Committee
Report & Recommendation
May 20, 2026

The Policy & Bylaws Committee recommends that the board adopt the attached updated version of the Upper Peninsula Animal Shelter Bylaws, which was last amended March 26, 2025. Changes are indicated in **green**. Upon Board approval, it will become effective immediately (May 27, 2026). A summary of the recommended updates follows:

Overall Document - Updated the outline numbering to a more common scheme (upper case letter, number, lower case letter).

Article 2: Vision Statement - Updated per March 26, 2026 Board Meeting R&R.

Article 3: Mission Statement - Updated per March 26, 2026 Board Meeting R&R.

Article 7: Board Membership

- A. Adjusted board qualifications for more flexibility with types of experience.
- B. More concise description on how terms should expire. Clarified when new terms of office begin.
- C. Minor updates to language.
- D. Incorporated into A.

Article 9: Meetings

- A. Added a reference to Article 10 - Board Protocols.
- B. The committee felt Article 11 - Annual Report belongs under the Annual Meeting as a section. Once the proposed changes are accepted into the document the numbering/lettering will be corrected.
- E. Updated notification requirements for Special Meetings for practicality and current best practices.

Article 10 Board Protocols

- B.1. Removed chairperson references because it is redundant with Board Policy & Procedures and was inconsistent. Added Donor Development as standing committee (*BOD meeting agenda/minutes should no longer include "ad hoc" for this committee*). Consistent use of ad hoc (vs. special).

Article 11: Annual Report - merged with Article 9.B. Annual Meeting.



Bylaws

Upper Peninsula Animal
Welfare Shelter, Inc.

Board of Directors Bylaws

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Article 1: Name

The name of the Corporation is Upper Peninsula Animal Welfare Shelter, Inc. ("UPAWS").

Article 2: Vision Statement

A compassionate community where all pets are safe, cared for, and treated with respect.

Article 3: Mission Statement

UPAWS champions the wellbeing of pets by providing safe shelter, promoting adoptions, and fostering a compassionate community through education and supportive services.

Article 4: Office and Agent

UPAWS shall have its principal place of business in Marquette County, Michigan. The President of the Board of Directors shall be authorized to serve as the agent for the purpose of receiving official communications on behalf of the Corporation (UPAWS).

Article 5: Purposes

The purpose of UPAWS shall be to support the attainment of excellence in all animal welfare services:

- A. To provide awareness and education on care and responsible treatment of domestic animals.
- B. To humanely provide for and protect homeless, neglected, and/or abused domestic animals.
- C. To provide high quality shelter, medical, and adoption services for domestic animals.
- D. To receive and administer funds and to operate within the meaning of Section 501(c)(3) of the Internal Revenue Code.

- E. To acquire, own, dispose of and deal with real and personal property and interests therein and to apply gifts, grants, bequests and devises and the proceeds thereof in furtherance of the purposes of the corporation.
- F. To do such things and perform such acts to accomplish its purposes as the Board of Directors may determine to be appropriate and are not prohibited by Section 501(c)(3) of the Code, with all the power conferred on nonprofit corporations under the laws of the State of Michigan.

Article 6: Board Duties and Powers

- A. The business and affairs of UPAWS shall be managed by a Board of Directors, which shall serve as the governing body of UPAWS. The Board of Directors shall meet as often as necessary to conduct the business of UPAWS, but at least six (6) times per year.
- B. Powers: The Board of Directors shall have charge, control and management of the business, property, personnel, affairs and funds of UPAWS and shall have the power and authority to do and perform all acts and functions permitted for an organization described in Section 501(c)(3) of the Code consistent with these Bylaws, the Articles of Incorporation or the laws of the State of Michigan. In addition to and not in limitation of all powers, express or implied, the Board of Directors shall have the power to borrow or raise money for corporate purposes, to issue bonds, notes or debentures, to secure such obligations by mortgage or other lien upon any and all of the property of UPAWS if it is in the best interests of UPAWS and in furtherance of its purposes.
- C. The Board of Directors shall manage the general affairs and business of the Board of Directors and shall have and shall uphold their fiduciary duty to both the Board of Directors and UPAWS. Members of the Board shall in all cases act as a Board, regularly convened, by a majority vote, and they may adopt such rules and regulations for the conduct of their meetings and the management of the Board of Directors as they may deem proper, not inconsistent with the Bylaws of the Board of Directors and applicable law of the State of Michigan.
- D. A Board member shall perform his/her duties as a Board member in good faith, in a manner the Board member believes to be in the best interests of the Board of Directors, and with such care as an ordinarily prudent person would use under similar circumstances in a like position. In performing such duties a Board

member shall be entitled to rely on factual information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by:

1. one or more Directors of the Board of Directors or employees of UPAWS whom the Board of Directors reasonably believes to be reliable and competent in the matters presented; or
 2. legal counsel, public accountants or other persons as to matters which the Board reasonably believes to be within such person's professional or expert competence; or
 3. a Committee of the Board upon which the Board member may or may not serve, duly designated in accordance with a provision of the Bylaws or in such Committee the Board member reasonably believes to merit confidence and the Board member shall be considered to be acting in good faith.
- E. Execution of Conveyances, Mortgages and Contracts: The Board of Directors may in any instance designate one or more officers, agents or employees to execute any contract, conveyance, mortgage or other instrument on behalf of UPAWS, and such authority may be general or confined to specific transactions.

Article 7: Board Membership

- A. Qualifications of Board Members: Board members should possess some experience in any of the following areas: strategic planning, policy development, or financial oversight. At least two Board members shall possess ~~a significant level of experience or and expertise in animal welfare services to guide UPAWS. the management of the UPAWS Shelter and the adequacy of such experience shall be determined by vote of the Board of Directors.~~ Employees of UPAWS shall not serve as Board members.
- B. Number and Term of Office: The Board of Directors shall consist of no less than five (5) and no more than twelve (12) persons. ~~In the event of an increase in the number of elected Directors serving, T~~ terms shall be established so ~~that the terms of~~ approximately one-third (1/3) of the Directors' terms expire each year. Directors may be elected for no more than two (2) full consecutive three (3) year terms, at which point the Director must be off the Board for one (1) year to

become eligible for nomination to a vacant Board position. Filling an unexpired term does not count toward term limits.

~~Directors shall serve for three (3) year terms.~~ The Board shall fill expiring terms at their regular July meeting. Each individual nominated shall be voted on by the Board using a secret ballot. ~~New and r~~Re-elected Directors shall begin their ~~new~~ term of office ~~upon the adjournment of the~~after Board elections at the July meeting. Any existing Director not eligible for re-election or not re-nominated shall end their term of office upon the ~~adjournment of the July meeting.~~ ~~completion of the election process.~~

- C. Vacancies: Upon a Board member vacancy, the Board Development Committee shall request applications for potential new Board members. The Board Development Committee shall review and interview potential Board member candidates during its regular committee meetings or a special meeting. Nominations to fill a vacant position shall be forwarded by the Board Development Committee at least seven (7) calendar days prior to the ~~R~~regular monthly ~~Board of Directors~~ meeting. ~~Nominees~~ Appointments will be voted on by the Board using a secret ballot. A candidate must receive the affirmative vote of two-thirds (2/3) of the Directors to be ~~elected~~appointed.
- D. ~~Qualifications of Board Members: At least two Board members shall possess a significant level of experience and expertise in animal welfare services to guide the management of the UPAWS Shelter and the adequacy of such experience shall be determined by vote of the Board of Directors. Employees of UPAWS shall not serve as Board members.~~
- E. Ex-Officio Members: Any individual or organization interested in supporting the purposes of UPAWS may become a Member of the Board of Directors by such means as the Board of Directors determines is required for appointing Ex-Officio Members from time to time. Such individuals or organizations may be recognized or granted benefits in such form as the Board of Directors shall prescribe from time to time. No property or voting right shall be vested in any Ex-Officio Member, directly or indirectly. There is no limitation on the number of Ex-Officio Members authorized.
- F. Resignation and Removal of Board Members:
 - 1. Any Board members may resign at any time by giving written notice to the President of the Board, and such resignation shall be effective on the date

specified in the notice. If by reason of resignation or removal the number of Board members is less than a quorum necessary to manage the Board of Directors, the Board shall take such action as may be necessary to establish a quorum, including naming interim Board members.

2. If removal of any Board member is based upon any publicly made accusation of misconduct or wrongdoing on the part of the Board member, s/he shall be given an opportunity to answer to any such accusation before the Board at a meeting held for that purpose. The decision to remove or not to remove any Board member with cause shall be determined at such regular or special meeting of the Board of Directors by the affirmative vote of two-thirds (2/3) of the Directors.
3. Any Board member who is absent from two consecutive UPAWS Board meetings within a 12-month period without notification to the Board President, shall be removed as a member of the Board of Directors.

Article 8: Board Officers

A. Election/Removal of Officers

1. The Officers of the Board shall consist of a President, Vice President, Secretary and Treasurer who shall perform the duties as outlined within Article 8 of the UPAWS Bylaws.
2. All Officers will be elected for a term of one (1) year by the affirmative vote of two-thirds (2/3) of the Board of Directors at an Organizational meeting. Any Director choosing to be nominated for a Board Officer position must have been a Board member for the preceding twelve months, unless there are no other eligible or interested candidates.
3. Any Officer may be removed with cause by the affirmative vote of two-thirds (2/3) of the Directors at any regular or special meeting of the Board of Directors.
4. In the event of the death, resignation, removal or other inability to serve as an Officer, the Board of Directors shall elect a successor who shall serve until the expiration of the normal term of such Officer or until his or her successor shall be elected.

B. President Duties

1. To serve as the executive officer for UPAWS, and, as such, under the direction of the Board of Directors, shall have power, on behalf of the Board of Directors, to perform all acts, execute and deliver all documents and take all steps that the President may deem necessary or desirable in order to effectuate the actions and policies of the Board.
2. To coordinate with the Directors to develop an agenda and preside at official meetings of the Board.
3. To represent the Board of Directors at meetings throughout the State, and as deemed necessary, and to report back to the Board of Directors about such meetings.

C. Vice President Duties

1. Will act in the capacity of the President in absence of the President.
2. To represent the President, when requested, at meetings, and to report back to the Board of Directors about such meetings.
3. To perform other duties as may be assigned by the President or Board of Directors.

D. Secretary Duties

1. Will serve as the Acting President in the absence of the President and Vice President
2. Will receive and attend to all correspondence of the Board of Directors and have custody of all documents belonging to UPAWS (except as otherwise provided in these Bylaws).
3. Will ensure that minutes are taken at all Board of Directors meetings, will review the minutes, file and report the minutes as required.
4. Will ensure that all meeting notices are duly given in accordance with these Bylaws and the Board Policies and Procedures.
5. To assist in formulating meeting agendas.

6. To perform other duties as may be assigned by the President or Board of Directors.

E. Treasurer Duties

1. Will have charge of the funds of UPAWS, except for such funds as the Board of Directors may designate.
2. Will ensure that an accounting system is maintained which will give a true and accurate accounting of the financial transactions of UPAWS and that all funds received by the Treasurer and/or UPAWS shall immediately be deposited in a depository designated by the Board of Directors.
3. Will provide financial reports on a monthly basis, or as requested by the Board of Directors, of activities and the financial condition of UPAWS.
4. To perform other duties as may be assigned by the President or Board of Directors.

Article 9: Meetings

A. Types of Meetings

The Board of Directors may, upon the call of the President or as otherwise provided, conduct meetings for the purpose of carrying out the business of the Board of Directors, including an ~~a~~Annual ~~m~~Meeting, regular monthly meeting, ~~o~~Organizational ~~m~~Meeting, special meetings, and such other meetings or modes of transaction of business as shall be reasonably necessary to conduct the business of the Board of Directors. ~~The Board of Directors shall conduct all meetings in adherence to Article 10 of the UPAWS Bylaws.~~

B. Annual Meeting

- ~~1. The Board of Directors shall conduct its Annual Meeting in adherence to Article 10 of the UPAWS Bylaws.~~
- ~~2. The Board of Directors shall conduct its Annual Meeting for the purposes of presentation of the Annual Report, review of the activities of UPAWS Board of Directors and staff during the prior year, and to transact such other business as is normal or customary for a similar board, organized for similar purposes. ¶~~

- ~~3.~~ The Annual Meeting shall be conducted during the first quarter of each calendar year ~~on the second Tuesday in June of each year~~ at a time and place to be set by the Board of Directors. The meeting shall be held for the benefit of the community and will include a presentation of the Annual Report and a scheduled period of time for community participation. Public notice shall be given at least two weeks prior to the date of meeting.
4. Report and a scheduled period of time for community participation. Public notice shall be given at least two weeks prior to the date of meeting.
5. ~~3. The Annual Meeting shall include a scheduled period of time for community participation.~~ Annual Report:
 - i. The Board of Directors shall ensure the preparation and distribution of an Annual Report of the operations and activities of UPAWS for the fiscal year preceding the Annual Meeting.
 - ii. The Board of Directors shall review and adopt the report prior to publication. The final Annual Report shall be published on the UPAWS website at least two weeks prior to the Annual Meeting.
 - iii. The Annual Report shall identify:
 - Activities of the prior fiscal year
 - The financial condition of UPAWS including major revenue, expenses and investments.
 - Major changes to the shelter campus
 - Services provided
 - Significant accomplishments or challenges
 - Plans for the future

C. Regular Monthly Meeting

1. The Board of Directors shall conduct a regular monthly meeting to be held on a day and at a time as agreed upon by the majority of the Board of Directors.
2. The meetings shall be held at a location as agreed upon by a majority of the Board of Directors Board members.

3. The President may designate other locations, dates, or times for the monthly meeting upon at least three (3) calendar days notice to members prior to the date of the meeting. Any change of location will be posted at the regular meeting place.
- D. Organizational Meeting: An ~~o~~Organizational ~~m~~Meeting of the Board of Directors shall be held at a place, date and time as determined by the Board within ten (10) calendar days after the July monthly meeting for the purposes of election of all ~~o~~Officers. If less than a quorum of the Directors is in attendance, the meeting shall not be required. Officer elections can be taken up at any later regular or special meeting.
- E. Special Meetings: Special meetings of the Board of Directors may be called by the President of the Board of Directors or upon the request of two (2) or more Board members (with a minimum of at least 48 hours notice). ~~The President must contact each member by email, including the date, time, location and purpose of the meeting and ensure a response is received from each member. and upon telephonic and electronic (email) notice to members, but the President must designate a record of the date, time and fact of notice to each member at their duly recorded telephone numbers. Notices of special meetings shall state the purpose or purposes of the meeting, and~~ No business may be conducted at a special meeting except the business specified in the notice of the meeting. Notice of any meeting of the Board may be waived in writing before or after the meeting.
- F. Closed Session: The Board, at any meeting, and at the discretion of the President or a majority of the Board members present, may go into closed session to discuss matters confidential in nature, including but not limited to personnel and legal issues. The Board, at its discretion, may invite others to remain in attendance for the closed session. Formal motions and subsequent voting must be conducted in open session. The time of the beginning and end of closed sessions shall be reflected in the minutes from the meeting.
- G. Quorum: At a meeting of the Board of Directors, a majority of the voting members of the Board (more than 50% of the Board members) shall constitute a quorum for the transaction of business. Meetings shall only be official when a quorum is present. No Board of Directors action shall be taken by participation of less than a majority of voting members of the Board of Directors.
- H. Voting: At a meeting of the Board of Directors, each Board member has one vote. The majority vote of the Board members present and constituting a quorum shall

constitute the decision of the Board. If a Director abstains from a vote, their presence shall not count toward the determination of whether a quorum is present. Ordinary voting shall take place by voice vote or raised hands. If confidentiality is required, a paper ballot shall be provided. Proxy and absentee voting is prohibited in all circumstances.

- I. Voting by Email: Email voting is permitted under the following conditions: All Directors must receive the email setting forth the proposal. The proposal may be in the form of a consent resolution document attached to the email or it may be described in the text of the email. A proposal may be adopted by email voting only if Directors provide a clear “yes or no” response, without modifying the proposal in any way or casting any doubt on their support of the proposal. The proposal email and, if applicable, consent resolution, and every email response shall be printed and maintained with the official minutes of the Board of Directors.
- J. Meeting Options: Members of the Board of Directors or any committee designated by the Board may participate in a meeting of the Board or committee by means of a conference telephone call or similar communications equipment by which all persons participating in the meeting can hear each other at the same time and participation by such means shall constitute presence in person at the meeting. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting by written consent or Resolution setting forth the action taken, signed by all the Board members and such written consent shall have the same effect as a unanimous vote taken at a duly called meeting.
- K. Actions without a Meeting: Any action by the Board of Directors may be taken without a meeting if all members of the Board of Directors individually or collectively consent in writing to this action. Such written consent or consents shall be filed with the minutes of the proceedings of the Board of Directors through the Secretary. Written consent may be conveyed electronically.
- L. Presumption of Assent: A Board member who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken, unless such dissent shall be entered in the minutes of the meeting or unless the Board member shall file a written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the President of the Board of Directors immediately after the

adjournment of the meeting. Such right to dissent shall not apply to a Board member who voted in favor of such action.

Article 10: Board Protocols

- A. Manner of Decision-Making: The Board of Directors shall adhere to The Standard Code of Parliamentary Procedure (commonly referred to as Sturgis). All matters shall be fully discussed and a reasonable attempt shall be made to secure unanimous agreement but the final decision will be by majority vote. The President will not vote except in the case of a tie-vote.
- B. Committees: The Board of Directors may establish such standing or **adhoc special** committees from time to time as it shall deem appropriate and shall define the powers and responsibilities of such committees. The President shall confirm or appoint committee Chairpersons. It shall be the responsibility of each chairperson to fill the committee. All committees must consist of a minimum of 4 members, including the Chairperson.
1. Standing Committees: The President may Chair any standing committee(s) and shall serve as an ex-officio member of all remaining committees. Standing Committees shall consist of:
 - a. Board Development (~~The Vice President shall serve as Chairperson~~)
 - b. Finance (~~The Treasurer shall serve as Chairperson~~)
 - c. Strategic Planning
 - d. Policy/Bylaw
 - e. Personnel (~~The President shall serve as Chairperson~~)
 - f. Donor Development
 2. ~~Adhoc Special~~ Committees: **Adhoc Special** committees may be appointed by the President or the Board of Directors. Any **adhoc special** committee shall be dissolved as soon as it has fulfilled its function.
- C. Chain of Command: Board Members shall follow the UPAWS Personnel Policies and Procedures under Chain of Command when concerns, complaints or issues,

which need to be resolved, are brought to their attention by an employee. Individual complaints should not be brought to the Board of Directors, as a body or individually, until the steps in the Chain of Command have been exhausted. Board Members shall direct employees to the appropriate individual for addressing concerns, complaints or related issues.

- D. Conflict or Duality of Interest: Board members shall observe all appropriate standards and regulations designated to avoid conflicts of interest. At all meetings of the Board of Directors, any Director having a relevant ownership interest in any contracts or other arrangements being considered by the Board of Directors shall disclose the conflict or duality of interest and excuse him/herself during the deliberation. Volunteer activities with other charities may also be considered a conflict or duality of interest, depending upon the circumstances. Any Director having a relationship with another charitable organization with which contracts or other arrangements are being considered by the Board of Directors shall disclose the relationship and ask the remaining directors to determine whether a conflict or duality of interest shall prevent the Director from participating in the discussion and/or vote regarding the issue. The remaining Directors shall consider the extent of the relationship between the Director and the charitable organization and the likelihood that the type of contract or arrangement being considered would benefit the Director. All Directors shall complete and submit a conflict of interest form at the annual appointment meeting.
- E. Liability of Board Members: The Board shall maintain Directors/Officers Liability Insurance to protect Directors and Officers in the event of any actual or alleged error, misstatement, omission, misleading statement, or breach of duty. Directors shall have neither responsibility nor authority with respect to corporate affairs and shall not be liable for its debts, liabilities or obligations. A Board member shall not be personally liable for monetary damages for breach of fiduciary duty as a Board member unless;
1. The Board member has breached or failed to perform the duties of the Board member's office as provided in the Articles of Incorporation, and
 2. The breach or failure to perform constitutes willful misconduct or recklessness.
- F. Compensation, Reimbursement, Per Diem: Board Members shall receive no compensation for their services on the Board of Directors. Board members shall

not be eligible for reimbursement except as authorized by the Board of Directors. Per Diem and reimbursement for travel expenses may be paid for any travel required to attend business of UPAWS per the policies applicable to employees of UPAWS. The Board of Directors may provide for reasonable compensation to a Board Member for services which are beyond the scope of his or her duties as a Board Member.

G. Order of Business: The normal order of business of the Board of Directors, which may be varied by a motion duly adopted by the Board of Directors, shall be:

1. Call to Order / Attendance
2. Public Comment
3. Approval of the Agenda
4. Approval of draft Meeting Minutes of all previous meetings
5. Unfinished business
6. New business
7. Communications
8. President's Report
9. Treasurer's Report
10. Shelter Operations Report
11. Committee Reports
12. Public Comment
13. Board Comment
14. *Closed Session (if needed)*
15. Adjournment

~~Article 11: Annual Report~~

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~~A. The Board of Directors shall ensure the preparation and distribution of an Annual Report of the operations and activities of UPAWS the fiscal year preceding the Annual Meeting. The Board of Directors shall review, adopt, and if necessary, revise the report for submittal to the community within 14 calendar days prior to the Annual Meeting.¶¶~~

~~B. The Annual Report shall identify:¶¶~~

- ~~1. A summary of the activities of the prior fiscal year;¶¶~~
- ~~2. The financial condition of UPAWS;¶¶~~
- ~~3. The condition of the Shelter facility;¶¶~~
- ~~4. A summary of the services provided;¶¶~~
- ~~5. Any significant problems and accomplishments; and¶¶~~
- ~~6. Plans for the future.¶¶~~

Article 12: Amendments

These Bylaws may be amended, altered, restated, changed, added to, repealed or temporarily suspended at any regular or special meeting by the affirmative vote of not less than two-thirds (2/3) vote of the entire Board, provided written notice of the proposed amendment was provided to all Board members at least seven (7) calendar days prior to the meeting. The Bylaws, as amended, will receive final approval by the Board of Directors.

Article 13: Certification

I, _____, as President of the UPAWS Board of Directors hereby certify that at a duly called meeting of the Board of Directors, held on, _____; the Board of Directors adopted by consensus the foregoing Bylaws, a quorum being present.

UPAWS Finance Committee

Report & Recommendation: Adopt Updated Finance Policies

May 27, 2026 Board of Directors Meeting

The Finance Committee recommends that the board adopt the attached new version of the Finance Policies, to be effective immediately (May 27, 2026).

Summary of Changes:

- Various wording and grammatical updates for simplicity or adjusting to changes in procedure.
- Removed references to a “Compensated / Waived / Refund” log as it was deemed to be an extra burden when Square already collects this information.
- Added a Gift Acceptance Policy.
- Updated the Financial Stability Policies and Guidelines section to reflect an updated designation structure of UPAWS held funds. Combined prior Addendum B into this section to reduce duplication.
- Updated the Fee Schedule with what was approved by a prior Board Report & Recommendation and added additional missing fees.
- Replace Addendum B with the new UPAWS Investment Policy that is to be used in the Endowment fund and other investment accounts.
- Added items to Addendum E.
- Updated the insurance policies in Addendum F.

Respectfully Submitted,

Chris Danik
Board Treasurer & Chair of the Finance Committee



Finance Policies

Upper Peninsula Animal Welfare Shelter, Inc

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Shelter Operations Policies and Standards Guidelines

Accounting

UPAWS' fiscal year is each January through December. The general ledger shall be maintained on an accrual basis. Reconciliation of accounting records to bank statements shall be done monthly by an external accounting firm contracted by UPAWS.

Credit

No credit shall be extended by UPAWS for products or services provided, except in extreme or unusual circumstances at the discretion of the Shelter Manager.

Credit Cards

UPAWS shall issue credit cards to employees or volunteers who need to make purchases on UPAWS' behalf. UPAWS maintains a company credit card limit of \$25,000 per month. Each cardholder shall have a monthly limit of \$3,000, with the exception of the Shelter Manager, who shall have a monthly limit of \$5,000. The Treasurer may authorize a temporary limit of up to \$8,000.

Cardholders are responsible for reconciling their purchases to each expense account **within 10 days after a month ends monthly**. This shall be completed **in the SpendTrack online system and approved by the Shelter Manager on a UPAWS expense voucher and provided to the Shelter Manager**. The Shelter Manager will confirm that each charge is authorized (for the benefit of the shelter and not the card-holder) and supported by a receipt or other appropriate evidence. Missing receipts and/or late reconciliation will be grounds for consequences, including but not limited to cancellation of the card.

Deposits

Cash and checks received by mail shall be stored in the back-office cash box. Cash and checks received at the front desk operation, shall be held in the cash-in-drawer, but are not controlled under sole or dual control as this drawer is kept at a low balance. Periodically, the cash, checks, and other receipts will be conveyed to the Shelter Manager or designee for deposit. Transfer between the cash-in-drawer and the back-office cash box will be counted by two persons in each other's presence at the time of the transfer.

Shelter receipts

Shelter receipts shall be balanced with the point of sale system daily with a completed deposit slip. Deposits should be taken to the bank for deposit at least twice per week. Mail received shall be opened in the presence of two people and immediately recorded in the point-of-sale system.

When deposits are prepared, two people, independently and in each other's presence, shall count and sign off on all monies received to confirm the deposit amount being conveyed. Each person will sign the deposit sheet indicating agreement with the deposit amount.

Fundraising event receipts

What is listed below is considered best practice. However, the safety of our staff and volunteers is the most important thing; staff and volunteers may secure cash in the shelter safe, but are not required to bring the cash to the shelter when it is not staffed.

In general, the event chair is responsible for completing the deposit and completing a deposit sheet. Funds shall be deposited within 24 hours of the event, preferably using an after-hours bank deposit safe immediately following the event. Receipts not immediately deposited shall be secured in the safe at the shelter if it is deemed safe to do so. Persons responsible for making deposits shall be limited to those designated by the Treasurer.

Canisters

The Fundraising Coordinator or a designate shall maintain a list of all canister locations and those responsible for collection. The Fundraising Coordinator or a designate shall either deposit the funds at the shelter or complete a deposit sheet and deposit directly to the bank and turn in to the Shelter Manager for recording to UPAWS financial records. The list shall be turned over to the Shelter Manager for review and retention no less than quarterly and whenever the Fundraising Coordinator position changes.

Fixed Assets

Anything with a value equal to or greater than \$2,500 and a useful life over one year shall be properly capitalized. Anything with a value under \$2,500 and/or a useful life under one year shall be immediately expensed.

Fees

Approved fees are identified in Addendum A. The fee schedule will be periodically reviewed and adjusted by shelter management. Recommended changes shall be presented to the Finance Committee as a report & recommendation to the UPAWS Board of Directors for final approval. The shelter manager, at their discretion, may deviate from the approved fee schedule. ~~If there are questions about refunded or waived fees, a log could be prepared using the Square POS. Compensated and waived fees must be recorded in a "Compensated/Waived/Refund" log by the Shelter Manager, and are subject to review by the Finance Committee.~~

Gift Acceptance

UPAWS solicits and accepts gifts that are consistent with its mission and that support its core programs as well as special projects.

The Shelter Manager is authorized to accept gifts of cash or securities that are either unrestricted or include donor-imposed restrictions that can be reasonably accommodated. All other types of gifts, including real estate, require prior approval from the Board of Directors. Gifts of real property will require a special review including due diligence by the Finance Committee to assess the risk of acceptance. UPAWS reserves the right to refuse any gifts not in its best interest.

All associated documentation will be maintained in the Donor Database or CRM system. For gifts exceeding \$5,000, a written statement or letter from the donor outlining any intended use or restrictions should accompany the contribution.

Inventory

Goods for sale shall be entered into the shelter point of sale system as soon as possible and preferably within one business day. The Shelter Manager will submit the inventory record of reconciliation to the Finance Committee for review at least twice per year.

Loans / Lines of Credit

From time to time it may be necessary to secure a loan or line of credit. The Finance Committee will, at the direction of the Board of Directors, investigate and compare terms from local lending institutions. The Finance Committee will make recommendations to the Board regarding favorable terms; the Board will have final approval.

In addition, the Finance Committee will regularly monitor the repayment of loans. If necessary and prudent, the Finance Committee will also recommend refinancing.

Purchases

General Operations

Purchase of general overhead items (e.g., utilities, food, vet care, etc.) budgeted for the current year need not be approved by the Board prior to purchase.*

Equipment

Purchases of equipment (and related service contracts) or furnishings (e.g., appliances, animal equipment, computers, telephones, etc.) budgeted for the current year with purchase cost between \$1,000 and \$2,500 require comparison pricing from a minimum of three vendors whenever possible prior to purchase.* Purchases over \$2,500 require three valuations and a short justification of the selection. Purchases over \$5,000 must be presented to the Board for prior-approval before purchase.

Capital Improvement Projects and Purchases

Capital projects shall be presented with a detailed budget to the Board as a report and recommendation. The Board shall approve the total dollar amount for the capital project with a 10% contingency. Approval must be sought by the Board if a project appears that it will be more than 10% over budget; large change orders and noted cost-overruns are two instances that would indicate Board review. After the project is complete, the Board shall receive a final report with a budget-to-actual report.lw.

Over-Budget

Any specific expense account running over budget by more than 10% based on annual projections shall be brought to the attention of the Board by the Treasurer for budget review and direction.

**However, using the “prudent man” theory, if finances dictate caution, authorized purchasers must verify with the Treasurer or designee that funding is available prior to non-essential purchases being made. Further, a “prudent man” also considers the total annual budget and notes when purchases are being made at a rate that will result in an eventual over-budget-expense.*

Record-Keeping and Off-Site Storage

UPAWS maintains a variety of records in the course of its operations. For the purpose of this policy, those records include the general ledger, disbursement receipts, deposit receipts, fundraising reports, monthly financial reports, adoption records, Board minutes, and finance Committee minutes.

UPAWS records generated at the shelter shall be stored securely at the shelter unless needed offsite by staff or a volunteer. The Shelter Manager shall maintain an inventory of records that are taken offsite, by whom, and when they are returned.

Records generated by an off-site vendor (such as an accounting firm) shall be stored and maintained according to the service contract governing the arrangement.

Records Retention Schedule

All financial records will be kept for a total of 8 years before they are to be securely destroyed. The schedule will be the current fiscal year and the 7 years prior. Tax documents and annual returns shall be kept indefinitely.

Accounting records are maintained by QuickBooks Online. ~~UPAWS' QuickBooks file is maintained and backed up by an external accountant. UPAWS shall store a monthly copy of its QuickBooks file on Google Drive.~~

¶

Monthly financial reports are prepared by the ~~Accountant~~ Treasurer and stored on the Finance Committee Shared Google Drive.

Refunds

Generally, products, services, or adoptions are non-refundable. ~~If there are questions about refunded or waived fees, a log could be prepared using the Square POS. Exceptions can be made by the Shelter Manager, but will be recorded in the "Compensated/Waived/Refund" log.~~ Refunds should be made in the same form of original payment where possible; otherwise a request with backup documentation shall be submitted by the Shelter Manager to the accountant for reimbursement via check.

Reimbursements

Requests for reimbursement(s) of legitimate UPAWS expenses must be submitted to the Shelter Manager with receipt(s) attached, who will submit as a bill to the accountant for payment. Reimbursements should be submitted within 30 days but in no case will be processed once the year-end books have been closed. ~~applied for on UPAWS vouchers, with receipt(s) attached, and approved by either the Shelter Manager or Treasurer, who will record the approval on the expense voucher and retain with other accounts payable records.~~

Returned Checks

A service fee will be charged for any check returned from the bank.

Following all other avenues of collection, any persons failing to redeem a returned check within a reasonable time will have their check forwarded with the proper forms to the Sheriff's Department.

Risk Mitigation

Insurance shall be brokered periodically to ensure that a competitive rate is received. Recommendations regarding insurance coverage shall be presented to the Board prior to renewal.

The Board Policy requires indemnification coverage for directors, officers, employees, volunteers, and/or agents. Further, general liability; property; and worker's compensation insurance shall be in place.

The Shelter Manager is responsible for developing the risk mitigation plans required or encouraged by the agencies in order to both mitigate risk and receive the best discounts possible. When the risk mitigation plans will require investments, the plans will be presented to the Board for approval.

The Shelter Manager will work with the Finance Committee to ensure that Addendum F is updated with the type, premium, retained amount, carrier, and broker for each insurance policy.

Financial Stability Policies and Standards

This policy exists to ensure UPAWS can consistently provide safe care, medical treatment, and placement services for animals in our care regardless of fluctuations in donations or other revenue sources. The purpose is to protect the shelter's mission by building financial stability that supports both mission critical operations and long-term organizational sustainability. Financial stability is managed through short, intermediate, and long-term planning horizons.

Short Term Operation and Investment Funds

Short-term investment funds support the operational needs of UPAWS over both the short and mid-term. "Short-term" does not mean all funds are fully liquid; rather, funds are invested with anticipated expenses in mind, particularly those identified in the strategic plan over a near-term to five-year horizon.

1. Operating Funds

Funds required for daily operations, including animal food, medical care, payroll, and facility utilities. The operating fund account(s) is the initial depository of all funds received through general donations, payment for shelter services, and all fundraising and endowment earnings. Multiple accounts may be used for the purpose of cash flow planning and maximizing short term interest income.

- **Permitted Accounts:** Deposit account(s) at a FDIC member bank or NCUA credit union, money market instruments, or short-term certificates of deposit from FDIC member bank or NCUA member credit union.
- **Target Balance:** 6 months of expenses in the current annual operating budget available in the operating fund with a total of 3 months available in the checking in liquid assets.
- **Maximum Balance:** No more than 12 months of expenses in the current annual operating budget, except when a temporary transfer occurs to fund a major expense. In addition to routine transactions carried out by authorized signatories to operate UPAWS, the Finance Committee will periodically review the operating fund for deficiencies or surpluses. When needed, the Committee will make recommendations to the Board regarding rebalancing.
- **Acceptable Maturity Thresholds:** For liquidity, maturities will be determined by the Finance Committee using a balanced approach that ensures they are appropriately staggered.
- **Signatories:** The Board Treasurer and President are authorized to manage these accounts.

Daily cash operations also include use of:

- **Cash In Drawer:** A change fund used at the front desk for daily shelter transactions.
- **Fundraising Change Fund:** A change fund used at fundraising events held in the custody of the fundraising coordinator.
- **Back Office Cash Box:** Used to hold mail receipts and transfers from the cash-in-drawer. This cash box is where back-office receipts are held before deposit.
- **Petty Cash:** A petty cash lockbox is maintained in the office and is used by employees for gas for the UPAWS van or small medicine orders. The petty cash lockbox is reconciled and refilled every 3-4 months when it is low.
- **PayPal:** The PayPal account receives contributions collected through the UPAWS website. Funds are transferred to the operating fund checking account each month utilizing the automatic transfer function of PayPal.

2. Restricted Funds

Funds that are separate from the general fund and earmarked for a specific purpose. Funds may be held for a short term or long term depending on need. The revenue, expenses, and balances will be specifically shown on the Statement of Financial Position. Note: funds may be received and held for a short time in one of the operating fund accounts before they are transferred to a designated restricted fund account. As of 2026, the restricted funds are:

Sally's Fund: Funds specifically set aside to address horse neglect, cruelty, and education.

Pink Lady: Funds specifically set aside for emergency surgeries of UPAWS' animals.

- **Permitted Accounts:** Deposit account(s) at a FDIC member bank or NCUA credit union, money market instruments, or short-term certificates of deposit from FDIC member bank or NCUA member credit union.
- **Target Balance:** None. The balance is the total of the donations made directly to this fund. Types of permitted accounts may be adjusted according to the anticipated liquidity need and timely information about the interest rates available.
- **Signatories:** The Board Treasurer and President are each authorized to manage these accounts. UPAWS will utilize security features available at the bank to ensure that transactions can only be made to authorized accounts.

Board-Designated Reserve Funds: Funds set aside, whether in specific designated accounts or merged with the Operating Fund, identified by the board to support specific priorities or provide for unexpected disasters (e.g., disease outbreak, structural damage), or fund strategic growth or new programs.

- **Permitted Accounts:** Accounts identified to balance higher yield while also anticipating the use of the fund for a specific purpose. These may include cash equivalents, certificates of deposit from FDIC member banks or NCUA member credit unions, money market instruments, US Government Obligations and US Government Agency Bonds.

- **Target Balance:** Set by the Board based on the project goal.
- **Target Maturity Duration:** Set by the Board based on recommendation by the Finance Committee, typically one to three years.
- **Signatories:** The Board Treasurer and President are each authorized to manage these accounts. UPAWS will utilize security features available at the bank to ensure that transactions can only be made to authorized accounts.

Long Term Investment Funds

Long-term investment funds consist of surplus funds invested for long-term growth and appreciation. These funds are not needed for current operations and are not designated to support short- or mid-term strategic priorities.

1. Capital Reserve Funds

Funds reserved for the planned replacement or repair of major assets before failure, based on an established schedule. This includes, but is not limited to, pavement and parking lot surfacing; HVAC and plumbing systems; roofing; medical and surgical equipment; kennel systems; and vehicles.

- **Permitted Investments:** Refer to Investment Policy section.
- **Target Balance:** The Finance Committee acknowledges that there is currently no capital reserve plan. The Board, however, has the ability to designate funds for capital reserves as appropriate in the future through a capital expenditure plan.
- **Governance:** The Finance Committee will review the target balance and investment performance annually.
- **Process:** Withdrawals require a majority vote of the Board of Directors.
- **Replenishment:** If reserves are used, the Board should consider plans to replenish the funds.
- **Signatories:** The Board Treasurer and President are each authorized to manage these accounts.

2. Unrestricted Investment Funds

Funds which are not designated for other uses and can be invested for long term capital appreciation. Funds can be transferred to or from the Operating Fund to maintain required minimum and maximum balances.

- **Permitted Investments:** Refer to Investment Policy section.
- **Governance:** The Finance Committee will review the target balance and investment performance annually.

- **Process:** All transfers will be reported to the next Finance Committee meeting for their review.
- **Signatories:** The Board Treasurer and President are each authorized to manage these accounts.

3. Agency and Endowment Funds

Long-term funds are currently held in one of two authorized plans, whereby the principal is protected and never distributed and a designated percentage of the interest or dividends earned is distributed to the operational account to pay for shelter operations. Currently, two long-term funds are approved for UPAWS donations: an agency account through the Marquette Community Foundation (known as the Agency Fund) and a self-directed account held with Wells Fargo Advisors, LLC. (known as the UPAWS Endowment Fund). A third fund, the Bernadette Reider Fund, is for the benefit of UPAWS, but controlled by The Marquette Community Foundation.

Agency Fund

UPAWS does hereby acknowledge an established Agency Fund for the benefit of the UPAWS. The Agency Fund is under the management and control of the Marquette Community Foundation. Donations, which are designated as Agency Fund donations, shall be wholly deposited into the UPAWS Agency Fund. The Marquette Community Foundation shall oversee the disbursement of income received from the Agency Fund. The Marquette Community Foundation shall first be entitled to reimbursement of reasonable fund management expenses prior to disbursement of said income.

The Finance Committee will submit recommendations to the Board regarding the allocation and disbursement of income received from the Agency Fund according to current needs of UPAWS.

Bernadette Reider Fund

UPAWS does hereby acknowledge an established fund titled “The Bernadette Reider Fund” held at The Marquette Community Foundation. While the Community Foundation maintains oversight of the fund’s investment and spending policies, UPAWS receives annual distributions.

The Finance Committee will submit recommendations to the Board regarding the allocation and disbursement of income received from the Bernadette Reider Fund according to current needs of UPAWS.

Endowment Fund

UPAWS does hereby acknowledge an established Endowment Fund for the benefit of the UPAWS. Additional Endowment Fund(s) may be established by the Board of Directors if deemed necessary and/or beneficial for the UPAWS. The terms of an established Endowment Fund, typically a trust document, will be documented as an Addendum to the Finance Committee Policies.

Donations, which are designated as endowment donations, shall be wholly deposited into a UPAWS Endowment Fund. Only the Board of Directors may accept non-cash donations for the Endowment Fund(s) such as remainder interests, life insurance, securities and gift annuities. The Finance Committee shall present to the Board any such donations, to be assessed for any attached liability. The Board reserves the right to refuse any donations that are not deemed to be in the best interest of the UPAWS. The Finance Committee may also recommend to the Board of Directors transfer of funds to the UPAWS Endowment Fund if the short, intermediate, and long term funding plan has been met for the fiscal year.

The Finance Committee shall make recommendations to the Board of Directors to direct the allocation and disbursement of income received from the Endowment Fund(s) according to current needs of UPAWS and the terms of the supporting trust document.

The Finance Committee shall prepare for Board-approval an informational brochure to advertise the existence of the Endowment Fund and relevant details. Additional means or promotion will be proposed and used as appropriate. The Board may provide information and referral regarding legal or tax advice upon request by potential donors. The brochure shall not give legal or tax advice, and care will be taken to ensure that UPAWS will not be held liable for providing referral resources.

- **Permitted Investments:** Refer to Investment Policy section.
- **Governance:** Endowment Fund Trustees
- **Process:** Finance Committee makes recommendations to the board regarding undesignated deposits to the fund and disbursement and allocation of income received from the fund.

Signatories: The Board Treasurer and President are each authorized to manage these accounts.

~~Financial Sustainability Policies and Guidelines ¶¶~~

~~Unless otherwise specified by individual donors or by action of the Board of Directors, all funds received shall be classified and managed as follows:¶¶~~

- ~~● Short Term Operational / Cash Funds¶¶~~
- ~~● Intermediate Term Funds¶¶~~

- ~~Restricted Purpose Funds~~
- ~~Capital Funds~~
- ~~Contingency Funds~~
- ~~Long-term Funds~~

~~Short Term Operational / Cash Funds~~

- ~~General Checking Account: Used for day to day shelter operations. Funds received through general donations, payment for shelter services, and all fundraising and endowment earnings. This account should maintain a minimum balance equal to three months of the annual operating budget. This amount is verified on a monthly basis by the Treasurer.~~
- ~~Cash In Drawer: A change fund used at the front desk for daily shelter transactions.~~
- ~~Fundraising Change Fund: A change fund used at fundraising events held in the custody of the fundraising coordinator.~~
- ~~Back Office Cash Box: Used to hold mail receipts and transfers from the cash in drawer. This cash box is where back office receipts are held before deposit.~~
- ~~Petty Cash: A petty cash lockbox is maintained in the office and is used by employees for gas for the UPAWS van or small medicine orders. The petty cash lockbox is reconciled and refilled every 3-4 months when it is low.~~
- ~~PayPal: The PayPal account receives contributions collected through the UPAWS website. Funds are transferred to the Checking account monthly.~~

~~¶~~

~~Restricted Purpose Funds~~

~~The Funds below are separate from the general fund and earmarked for a specific purpose. Funds may be held for a short term or long term depending on need. The revenue, expenses, and balances will be specifically shown on the Statement of Financial Position. In 2024, the restricted funds are:~~

- ~~Sally's Fund: Funds specifically set aside to address horse neglect, cruelty, and education.~~
- ~~Pink Lady: Funds specifically set aside for emergency surgeries of UPAWS' animals.~~

~~¶~~

~~Intermediate Term Funds~~

~~The Finance Committee reviews and makes recommendations to the Board regarding cash held, intermediate term funds, and the following specific funds:~~

- ~~Capital Fund: Planned addition or replacement of equipment or vehicles, building maintenance and renovations, etc.~~
- ~~Contingency Fund: Unexpected emergency expenses.~~

¶

~~Long Term Funds ¶~~

~~Long term fund plan details and requirements are attached as Addendum B.¶~~

¶

~~In general, Long term Funds are currently held in one of two authorized plans, meaning savings and investment plans whereby the principal is protected and never distributed and a designated percentage of the interest or dividends earned is distributed to the Operational Account to pay for shelter operations. Currently, two Long term Funds are approved for UPAWS donations: an agency account through the Marquette Community Foundation (known as the Agency Fund) and a self directed account held with Wells Fargo Advisors, LLC. (known as the UPAWS Endowment Fund).¶~~

¶

- ~~• The UPAWS Endowment will be funded with donor specified donations. The Finance Committee may also recommend to the Board of Directors transfer of funds to the UPAWS Endowment Fund if the Short and Intermediate Term Funding plan has been met for the fiscal year.~~

Addendum A: Fee Schedule

UPAWS fees for services will be charged according to the schedule below. The Shelter Manager may adjust the fees on a case-by-case basis.



~~The following fee schedule was approved by the Board on January 23, 2023~~

Service Fees	Amount
Boarding Fee	\$25.00 per day
Community Room Rental (Hourly)	\$40.00
Community Room Rental (Daily)	\$200.00
Community Spay & Neuter	\$60.00
Grooming Room Rental	Donation Based
Microchips	\$35.00
Nail Trims	\$15.00
Owner Requested Euthenasia	\$30.00
Returned Check	\$25.00

Adoption Fees	Amount
Puppies (8 weeks to 11 months)	\$250.00 210.00
Adult Dogs (1 year - 7 years)	\$150.00
Senior Dogs (8+ years)	\$55.00 50.00
Kittens (8 weeks to 11 months)	\$150.00 140.00
Adult Cats (1 year - 7 years)	\$75.00 70.00
Senior Cats (8+ years)	\$45.00 35.00
Rabbits	\$40.00
Guinea Pigs	\$35.00
Rats	\$10.00
Mice	\$5.00
Hamsters	\$10.00

Hedgehogs	\$100.00
Ferrets	\$100.00
Budgies	\$20.00
Cockatiels	\$50.00
Lovebirds	\$50.00
Finches	\$15.00
Corn Snake	\$60.00

Addendum B: Investment Policy Statement

Purpose

The Investment Policy Statement (IPS) was adopted by UPAWS to establish a clear understanding of UPAWS' philosophy and investment objectives for the funds held in the Irrevocable Trust Agreement, dated December 12, 2008 as well as the other identified long-term investable funds.

The purpose is for UPAWS to accumulate a pool of assets sufficient to build capital for future use with the corresponding obligation to support current and future needs. While shorter-term investment results will be monitored, adherence to a sound long-term investment policy, which balances short-term spending needs with preservation of the real (inflation-adjusted) value of assets, is crucial to the long-term success of UPAWS.

Scope

The Policy applies to all long-term assets that are included in the UPAWS investment portfolio, for which the appointed governance authority has discretionary investment authority.

Fiduciary Duty

In seeking to attain the investment objectives set forth in the policy, the Board of Directors ("Board"), Investment Advisor, and the appointed governance authority shall exercise prudence and appropriate care in accordance with the Prudent Investor Rule and UPMIFA. All investment actions and decisions must be based solely in the interest of UPAWS. Fiduciaries must provide full and fair disclosure of all material facts regarding any potential conflicts of interest.

Definition of Duties

Board of Directors

The Board has the ultimate fiduciary responsibility for UPAWS' Irrevocable Trust's investment portfolio. The Board must ensure that appropriate policies governing the management of these funds are in place and that these policies are effectively implemented in accordance with the Investment Policy Statement (IPS). To implement these responsibilities, the Board approves the IPS and delegates responsibility to the Finance Committee for ongoing monitoring.

Finance Committee

The Finance Committee is responsible for establishing the overall Investment Policy. This responsibility includes approving investment strategy, oversight of the Investment Advisor, monitoring performance of the investment portfolio and maintaining sufficient knowledge about the portfolio so as to be reasonably assured of compliance with the IPS.

Investment Advisor

The Investment Advisor is responsible for all aspects of managing and overseeing UPAWS' portfolio. On an ongoing basis, the Investment Advisor will:

1. Implement the overall investment strategy, including the selection/termination of securities and/or investment managers, within these investment policy guidelines;
2. Monitor the asset mix and allocate assets of each investment strategy within these investment policy guidelines;
3. Provide the appropriate governing authority with quarterly performance reports;
4. Assist the appropriate governing authority periodically, with a review of the IPS, including an assessment of the current asset allocation and investment objectives; and
5. Supply the appropriate governing authority with other reports or information as reasonably requested.

While the board approves the policies and governing documents, the appropriate governing authority may be either the Finance Committee or the Endowment Fund Trustees as defined in the long-term investment section above.

Objectives

The overall, long-term investment goal of UPAWS is to achieve an annualized total return (net of fees and expenses), through appreciation and income, greater than the rate of inflation (as measured by the Consumer Price Index) plus any spending which is anticipated not to exceed 4% annually of the trust, thus protecting the purchasing power of the assets.

Strategy

The Board and Finance Committee agree that investing in securities with higher return expectations outweighs their short-term volatility risk. As a result, the majority of assets should be invested in equity or equity-like securities, including real assets (real estate and natural resources). Real assets also provide the added benefit of inflation protection.

Fixed income will be used to lower short-term volatility and provide stability, especially during periods of deflation and negative equity markets.

Cash is not a strategic asset of the portfolio, but is a residual to the investment process and used to meet short-term liquidity needs.

Spending Policy

The distribution rate is determined by a total return approach (yield and appreciation). The amount to be spent in the coming year is calculated each December 31 (based on a rolling 20-quarter average and is reviewed and approved by the appropriate governing authority annually. It is the goal of UPAWS to have a distribution rate no more than 4% annually. Should the full 4% not be needed for general operations, the residual balance not transferred may be transferred to up to the following two subsequent years without impacting that subsequent year's percentage distribution.

Asset Allocation

Asset allocation will likely be the key determinant of UPAWS' YTD returns over the long-term. Therefore, diversification of investments across multiple markets that are not similarly affected by economic, political, or social development is highly desirable. A globally diversified portfolio, with uncorrelated returns from various assets, should reduce the variability of returns across time. In determining the appropriate asset allocation, the inclusion or exclusion of asset categories shall be based on the impact to UPAWS, rather than judging asset categories on a standalone basis.

The target asset allocation should provide an expected total return equal to or greater than the primary objective of UPAWS, while avoiding undue risk concentrations in any single asset class or category, thus reducing risk at the overall portfolio level.

It shall be the function of the Investment Advisor to allocate assets at market value among mutual funds, exchange traded funds, stocks, bonds, cash, money market funds and other securities, subject to the following constraints:

- Equities: Intended to be the primary source of long-term growth for the portfolio, as equities historically have produced high real rates of return. While having higher expected returns, they also have higher volatilities.
- Fixed Income: Intended to offset the volatility of equities, particularly during market downturns, as well as provide deflation protection. These investments are primarily of fixed income (debt) securities, and can be further categorized as interest rate sensitive and credit sensitive.
- Alternatives/ Real Estate: Intended to insulate the portfolio from inflation and to provide a source of non-correlating returns with other asset categories. Includes real estate investment trusts (REITs), natural resources (e.g. Energy Master Limited Partnerships) and commodities.
- Cash/ Money Market: Intended to provide liquidity for both anticipated and unanticipated expenditures.

Asset Allocation	Range
Equities	50%-75%
Fixed Income	25%-50%
Alternatives	0%-10%
Cash/ Money Market	0%-5%

Rebalancing

The Investment Advisor will actively manage the asset allocation based on their determination of market valuations, but remain with the ranges at all times. Should any category move out of acceptable range due to marketing movements, the Investment Advisor will use prudence in rebalancing the portfolio, either immediately or over the subsequent few months.

Active and Passive Management

The asset allocation will be implemented using both active and passive investment managers.

Highly efficient areas of the capital markets may be managed using index funds.

Performance Measure

All investment returns shall be measured net of fees.

Time Horizon

UPAWS seeks to achieve the investment objectives over a full market cycle. UPAWS does not expect that all investment objectives will be attained in each year and recognizes that over various time periods, the portfolio may produce significant over or under performance relative to the broad markets. For this reason, long-term investment returns will be measured over a 5-year moving period.

Primary Benchmark

The primary objective of UPAWS is to achieve a total return, net of fees, in excess of spending and inflation. Total Return greater than Consumer Price Index+ 4%.

Guidelines and Restrictions

Equity Portfolio

1. Except for investments in diversified mutual funds, no single issuer shall represent more than 5%.
2. No "short" sales or trading on margin.
3. No purchase of private placements.

Fixed Income Portfolio

1. Credit Quality - A fixed instrument is defined as investment-grade if it is rated by at least one nationally recognized statistical rating organization ("NRSRO") in any of its four highest rating categories for short-term or long-term debt, as applicable, without regard to pluses or minuses. Using S&P Ratings for instance: AAA to BBB for long-term and A-1 to A-1 + for short-term.
2. Diversification - To limit credit and market risk to any one issuer or industry sector. At the time of an investment, the purchase of a security will not cause the fixed income portfolio to exceed the following constraints:
3. No limitation on the amount of securities backed by the full faith and credit of the U.S. Government. The exception will be U.S. Government Treasury Inflation Protected Securities (TIPS) which will be limited to a maximum of 10% of the portfolio value in any separately managed account.
4. No more than 25% of the fixed income portfolio will be issues of a single agency of the U.S. Government except for mortgage-backed securities.
5. No more than 5% of the fixed income portfolio will be held in the securities of a single issuer (except as noted above) except those securities which represent the general obligation of the U.S. Government, Government-sponsored entities or Government insured deposits.
6. At this time, Illiquid Asset Alternatives, Hedge funds, Limited Partnerships and Private Equity, of any type, is not appropriate for UPAWS, but could be determined as appropriate in the future.

Acknowledgement

We recognize the importance of adhering to the mission and strategy detailed in this policy. We agree to work to fulfill the objectives stated herein, within the guidelines and restrictions, to the best of our ability. We acknowledge that open communications are essential to fulfilling this mission, and therefore, recognize that suggestions regarding appropriate adjustments to this policy or the manner in which investment performance is reviewed are expected.

~~Addendum B: Endowment & Agency Funds¶¶~~

~~Section A. Endowment Fund¶¶~~

~~1. Establishing the Funds:¶¶~~

~~The UPAWS does hereby acknowledge established Endowment Funds for the benefit of the UPAWS. Additional Endowment Fund(s) may be established by the Board of Directors if deemed necessary and/or beneficial for the UPAWS. The terms of an established Endowment Fund, typically a trust document, will be documented as an Addendum to the Finance Committee Policies.¶¶~~

~~2. Deposits¶¶~~

~~Donations, which are designated as endowment donations, shall be wholly deposited into a UPAWS Endowment Fund. Only the Board of Directors may accept non-cash donations for the Endowment Fund(s) such as remainder interests, life insurance, securities and gift annuities. The Finance Committee shall present to the Board any such donations, to be assessed for any attached liability. The Board reserves the right to refuse any donations that are not deemed to be in the best interest of the UPAWS.¶¶~~

~~3. Disbursements¶¶~~

~~The Finance Committee shall make recommendations to the Board of Directors to direct the allocation and disbursement of income received from the Endowment Fund(s) according to current needs of UPAWS and the terms of the supporting trust document.¶¶~~

~~4. Publicity¶¶~~

~~The Finance Committee shall prepare for Board approval an informational brochure to advertise the existence of the Endowment Fund and relevant details. Additional means or promotion will be proposed and used as appropriate. The Board may provide information and referral regarding legal or tax advice upon request by potential donors. The brochure shall not give legal or tax advice, and care will be taken to ensure that UPAWS will not be held liable for providing referral resources.¶¶~~

~~Section B. Agency Fund¶¶~~

~~1. Establishing the Funds¶¶~~

~~The UPAWS does hereby acknowledge an established Agency Fund for the benefit of the UPAWS. The Agency Fund is under the management and control of the Marquette Community Foundation. ¶¶~~

~~2. Deposits¶¶~~

~~Donations, which are designated as Agency Fund donations, shall be wholly deposited into the UPAWS Agency Fund. ¶¶~~

~~3. Disbursements¶¶~~

~~The Marquette Community Foundation shall oversee the disbursement of income received from the Agency Fund. The Marquette Community Foundation shall first be entitled to reimbursement of reasonable fund management expenses prior to disbursement of said income. The Finance Committee will submit recommendations to the Board regarding the allocation and disbursement of income received from the Agency Fund according to current needs of UPAWS.~~

Addendum C: Irrevocable Trust Agreement

This is the text of the Irrevocable Trust Agreement. See the safety deposit box at Nicolet for the signed copy.

IRREVOCABLE TRUST AGREEMENT

THIS AGREEMENT, made and entered into day of _____, 2008, by and this

between Upper Peninsula Animal Welfare Shelter, Inc., a Michigan non-profit corporation, whose address is 84 Snowfield Road, Negaunee, MI, 49866, "Trustor", and Lynn Andronis, Joan Mulder, and Kathy Leone, "Initial Trustees" and "Trustees".

RECITALS

WHEREAS, Trustor is a Michigan non-profit corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, as amended, and a public charity described in IRC Section 170(b)(1)(A)(vi), and;

WHEREAS, Trustor, as a part of its fulfillment of its mission, operates a shelter for at-risk animals and engages in other activities and advocacy to ensure the humane treatment of animals, and;

WHEREAS, Trustor's activities necessitate expenditures of funds, all of which are raised through memberships and fundraising efforts, and;

WHEREAS, Trustor desires to establish an endowment fund into which donors may direct contributions with the assurance that the principal of that funds shall be maintained intact and only net income earned from investing said principal shall be disbursed to Trustor to fund its operations, and;

WHEREAS, Trustees are willing and able to hold and administer such endowment fund as an irrevocable trust, subject to and governed by the terms and conditions of this Agreement.

NOW THEREFORE, Trustor and Initial Trustees agree as follows:

1. **Irrevocable Trust.** The Trust created by this Agreement is irrevocable. If Trustor ceases to exist, or loses status as an organization entitled to exemption from taxation under IRC 501(c)(3) or comparative provisions of any future Federal tax code, assets of this Trust shall be distributed by Trustees as other assets of Trustor are distributed under its Governing Instruments, subject to the supervision of the Attorney General of the State of Michigan.
 - A. Trustees shall designate one or more professional Financial Managers to invest and manage the assets of this Trust, and shall delegate to such professional Financial Managers those powers as are necessary to allow the professional Financial Manager to exercise autonomous authority to invest, re-invest and liquidate assets of this Trust.
 - B. Each designated professional Financial Manager shall be entitled to compensation for services as agreed between said professional Financial Manager and the Trustees.
 - C. Each professional Financial Manager shall serve at the pleasure of the Trustees, and a majority of serving Trustees may, at any time and without notice, discharge any designated professional Financial Manager.
 - D. Each professional Financial Manager may resign at any time by written notification to Trustees, specifying the last date services of the professional Financial Manager shall be provided to the Trust.
 - E. Immediately upon receiving written notice from Trustees that its services as a professional Financial Manager are terminated, a professional Financial Manager shall deliver possession and control of all assets of this Trust held by it to the Trustees or to such successor professional Financial Manager as may be designated by Trustees. Every professional Financial Manager whose services are terminated shall be entitled to the compensation agreed between it and the Trustees through the end of the compensation period next following the termination of services.
 - F. A professional Financial Manager who has resigned, or whose services have been terminated by notice from the Trustees, shall provide Trustees a full and complete accounting of all transactions affecting Trust assets managed by it during its service as professional Financial Manager within 35 days following the last date services of the professional Financial Manager are provided with regard to any assets of the Trust.
2. **Allocation of Receipts.** Trustees shall allocate receipts between principal and income in accordance with the Michigan Uniform Principal and Interest Act (Act 154 of the Public Acts of 2004).

3. **Annual Accountings.** Trustees shall provide Trustor an annual accounting within 45 days following the end of each fiscal year of the Trust. At a minimum, each such annual accounting shall state:
 - A. Changes to the principal balance of the Trust from the previous fiscal year-end.
 - B. Gross income of the Trust.
 - C. Expenses of the Trust, including accounting and Professional Management fees.
 - D. Capital gains and losses incurred by the Trust.
 - E. Accumulated undistributed net income.
4. **Distribution Of Net Income.** Upon the written request of Trustor's Board of Directors, Trustees shall distribute any portion or all of the undistributed net income of the Trust to Trustor.
5. **Terms of Trustees.** The Initial Trustees shall be appointed by Trustor for staggered terms of one, two and three years. Trustees succeeding the Initial Trustees (Successor Trustees) shall serve terms of three years. Trustees shall not serve more than two consecutive terms of three years. Each Trustee, before serving, shall execute an acceptance of this Trust in writing.
6. **Replacement of Trustees.** Vacancies among Trustees shall be filled by appointment by Trustor. The appointment of a replacement Trustee shall be for the remaining term of the Trustee who is being replaced.
7. **Powers of Trustees.** Trustees, acting by the majority vote of all serving Trustees, may exercise any of the following powers, and any others that are granted by law, without court order:
 - (1) Retain any property.
 - (2) Invest in any property, without limit.
 - (3) Sell or exchange any property, real or personal, for cash or on credit, at public or private sales, for any purposes; exchange any property for other property; grant options to purchase or acquire any property; and determine the prices and terms of sales, exchanges, and options.
 - (4) Vote in person or by proxy all securities and keep any property in bearer form or in the name of a nominee, with or without disclosure of any fiduciary relationship.
 - (5) Employ, revocably delegate powers (including discretionary) to, and act without independent investigation upon the recommendation of, accountants, agents, attorneys, custodians, employees, investment advisors, Financial Managers and other representatives and pay their reasonable compensation and expenses.

- (6) Enter into a lease or other arrangement for the exploration and removal of minerals or other natural resources, or enter into a pooling or unitization agreement.
- (7) Operate, maintain, dedicate, convey, exchange, lease for any length of time, partition, plat, subdivide, improve, repair, surrender, abandon, grant easements, or otherwise deal with or dispose of all property, or any part of it, at the times, in the manner, and on terms Trustees may deem expedient and proper.
- (8) Collect, pay, contest, compromise, or abandon claims of or against assets held by Trustees.
- (9) Execute contracts, conveyances and other instruments, including instruments containing covenants and warranties binding on and creating a charge against any property, and containing provisions excluding personal liability.

WHEREFORE, Trustor and Initial Trustees have caused this Irrevocable Trust Agreement to be executed and delivered on the date first above written.

TRUSTOR

Upper Peninsula Animal Welfare
Shelter, Inc.,
a Michigan non-profit corporation

By: _____
Lynn Andronis, President

Dated: _____, 2008

ACCEPTANCE OF TRUST BY INITIAL TRUSTEES

We, Initial Trustees of this Irrevocable Trust, accept the trust and the fiduciary responsibilities thereunder and agree among ourselves and with the Trustor to hold, administer and distribute the assets of this Trust under the terms and conditions contained in this Irrevocable Trust Agreement.

Lynn Andronis _____, 2008

Joan Mulder _____, 2008

Kathy Leone _____, 2008

ACCEPTANCE OF TRUST BY SUCCESSOR TRUSTEES

We, Trustees of this Irrevocable Trust, accept the trust and the fiduciary responsibilities thereunder and agree among ourselves and with the Trustor to hold, administer and distribute the assets of this Trust under the terms and conditions contained in this Irrevocable Trust Agreement.

Dated: _____

Dated: _____

Dated: _____

Dated: _____

Dated: _____

Dated: _____

Dated: _____

Dated: _____

Addendum D: Authority Matrix

Authority	Position	Board Motion	President	Treasurer	Shelter Manager	Accountant
Bank Signatory			X	X		
Open Deposit Account			X	X		
Issue Credit Card			X	X		
Authorize Capital Projects		X				
IRS Authorized Rep				X		
Sign Contracts: Budgeted Expenses					X	
Sign Contracts: Insurance					X	
Sign Contracts: Other			X			
Authorize Reimbursements				X	X	
Maintain Accounting Records and Complete Bank Reconciliations						X

Addendum E: Annual Calendar of Activities

January	Treasurer: Ensure that 1099s, W2s, and all required IRS filings are completed and ensure that the Financial Audit Process is on track and put out bids if necessary for the Financial Audit and 990 completion.
February	Shelter Manager: Ensure completion of inventory and report to the Finance Committee as required by this policy. Board: Complete the UPAWS Annual Report prior to the UPAWS Annual Meeting.
March	Accountant: Quarterly payroll tax filing.
April	
May	Treasurer: Ensure extension for 990 completion is filed with the IRS.
June	Accountant: Quarterly payroll tax filing. Treasurer: Nominate new Endowment Fund Trustee.
July	
August	Treasurer: Review bank signers after any changes to staff, Board, or officers. Shelter Manager: Ensure completion of inventory and report to the Finance Committee as required by this policy.
September	Shelter Manager: Review and obtain bids as necessary for plowing and propane contracts.
	Treasurer / Shelter Manager: Initiate the budgeting process for the next fiscal year.
	Accountant: Quarterly payroll tax filing.
October	Shelter Manager: Work with the Finance Committee to ensure Addendum F (insurance policy information) is updated. Finance Committee: Review target balances of the funds listed in this policy.
November	Finance Committee: Finalize next fiscal year's budget for Board approval.
	Treasurer: Ensure the 990 is filed by November 15th.
December	Board: Adopt next fiscal year's budget.
	Accountant: Quarterly payroll tax filing.

Addendum F: Insurance Coverage



Type	Carrier	Retention Amount	Policy Term Expiration	Amount

Type	Carrier	Policy #	Retention	Policy Term Expiration	Limit of Insurance	Premium	Agent
Directors and Officers	USLI	NDO1577561G	\$500	8/28/26	\$1M/\$1M	\$840	RSC Insurance Brokerage
EPLI (employment practices liability)	USLI	NDO1577561G	\$500	8/25/26	\$1M/\$1M	\$186	RSC Insurance Brokerage
Auto	Auto Owners	95-859-406-01	\$250/Comp \$500/Collision	11/1/26	\$1M Combined Single Limit	\$1,026.45	Iron Range Agency (Tricor)
Property	EMC	6A41242-27	\$2,500	1/17/26	Bldg 1: \$3,755,585/contents \$289,405 Bldg 2 (pole barn): \$141,797/content \$11,576	\$10,547.00	Gauthier
Work Comp	Wesco	WWC3807766	N/A	10/1/26	\$500,000/\$500,00/ \$500,000	\$3,438	RSC Insurance Brokerage
Liability	Prime Insurance Co.	SC26031651	\$2,500	3/17/27	\$250,000/person, \$500,000/accident \$1M aggregate	\$24,729.63	Evolution Insurance Brokers

- Auto policy covers 2019 Ford Transit and 2023 Horse Trailer
- Liability Policy- 40% earned premium
- Liability Policy- says “this policy contains very strict claims reporting requirements which must be followed as conditions precedent to coverage”

**Report & Recommendation From the Treasurer:
Agreement with Andrews Hooper Pavlik For 990 Preparation and
Financial Statement Audit**

May 27, 2026

The Board Treasurer, Chris Danik, recommends that the Board of Directors of UPAWS enter into an agreement with Andrews Hooper Pavlik (AHP) to complete an audit of UPAWS Financial Statements and complete our federal 990 tax return.

This contract would represent the first after our prior three year pricing agreement with the former MTHNK prior to the merger with AHP. Typically, UPAWS would put out a request for bids for contracts of this value. However, it was something that fell off my radar at the beginning of this year. At this point in the fiscal year, I recommend we move forward with the contract presented by AHP and issue a competitive bid for the 2026 audit. This has already been added to the Finance Policies calendar of activities to ensure it is completed next year.

Additionally, UPAWS has worked with AHP through its acquired partner MTHNK for many years. The staff at AHP have significant knowledge of UPAWS that will assist in a smooth and efficient audit. Additionally, the staff at AHP have proven to be excellent to work with through this process each year and ensure a thorough completion of both the audit and tax return. AHP has assigned the same senior partners to our engagement as last year.

The enclosed agreement stipulates the following fees:

- \$12,500 for the financial statement audit
- \$1,820 for the 990 preparation

Total: \$14,320

Respectfully submitted,
Chris Danik
Treasurer

May 11, 2026

Board of Directors
Upper Peninsula Animal Welfare Shelter
Gwinn, Michigan

We are pleased to confirm our understanding of the public accounting services performed by Andrews Hooper Pavlik PLC (AHP) as your CPA, which we are to provide for the Upper Peninsula Animal Welfare Shelter (Shelter) for the year ended December 31, 2025. In order to better understand each party's obligations, the terms "we," "us," and "our" will identify the firm of AHP. The terms "entity," "you," "your," and "client" will apply to management and those charged with governance of the Upper Peninsula Animal Welfare Shelter. This engagement letter and addendum embody the entire agreement regarding these services to be rendered by our firm to the Upper Peninsula Animal Welfare Shelter.

We will audit the statement of financial position of the Upper Peninsula Animal Welfare Shelter as of December 31, 2025 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the financial statements). Services will be performed in accordance with the Professional Standards promulgated by the American Institute of Certified Public Accountants.

Objectives and Audit Scope

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether

the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. These procedures may, for example, include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, legal counsel, and financial institutions. Since we may determine such procedures are not appropriate under the circumstances, alternative procedures may be required. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or government regulations that come to our attention, unless clearly inconsequential.

We have advised you of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). At this time, you have not engaged us to perform extended procedures specifically designed to detect fraud.

Our responsibility as auditors is for the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

Reporting

We will issue a written report upon completion of our audit of the Upper Peninsula Animal Welfare Shelter's financial statements. Our report will be addressed to the Board of Directors of the Upper Peninsula Animal Welfare Shelter. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Financial Statement Materiality

In an audit of financial statements, the auditor's judgment as to matters that are material to users of financial statements is based on consideration of the needs of users as a group; the auditor does not consider the possible effect of misstatements on specific individual users, whose needs may vary widely. Misstatements, whether resulting from errors or irregularities, are considered to be material only if their magnitude, individually or in aggregate with others, are such that a user group relying on the presentation of your financial statements would be influenced by their inclusion or omission. Judgments about materiality are made in light of surrounding circumstances, and involve both qualitative and quantitative consideration. Materiality is applied on an annual basis. Materiality is a concept that applies to the engagement and client overall.

Client Responsibilities

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information.

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); this responsibility includes performing an evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Management is responsible for adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Entity involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Your staff will prepare and complete the financial statements and supply all supporting documentation to the financial statements prior to July 20, 2026, the expected commencement date of our fieldwork. Your supporting documentation will include all items on the coordination schedule and any other schedules we deem necessary. These records remain your property and will be returned to you at the completion of our engagement. It is your responsibility to maintain and preserve these records. Your records are provided to us only as needed to complete our engagement. We understand that your employees will type all confirmations we request and will locate any documents selected by us for testing.

AHP Responsibilities

We are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management with the oversight of those charged with governance are presented fairly, in all material respects, in conformity with U.S. GAAP (or other reporting framework).

Jamie Rabe, CPA and Kara Katona, CPA will lead the teams assigned to service your account and will serve as the primary contacts with client for our services. We will provide services as requested by your representative, Sarah Evers. Client authorizes us to accept instruction from your representative and to rely upon the instructions we receive as being the instruction of client. Customer satisfaction is an important aspect of our service. If, during the course of the engagement, you would like to discuss our service with us or wish to change or expand the services we have agreed to perform, you agree to contact Jamie Rabe, who is the executive in charge of your engagement.

Timing of Fieldwork

We expect to begin the fieldwork for this engagement on or about July 20, 2026. Our scheduling is based on your completion of the year-end closing and/or adjusting process prior to our arrival to begin the fieldwork. Efficient use of our staff benefits both client and our firm, which allows for timely completion of our work. Delays in rendering services may occur due to staff availability or if your closing and adjusting process is delayed. We will work with you to coordinate completion of our work, realizing that any such delays will also delay completion of our work and the delivery of our work product. Our services will be concluded upon delivery to you of our report on your financial statements for the year ending December 31, 2025.

Accounting (Nonattest) Services

As part of this engagement, we will perform the following accounting services:

We will prepare the Form 990 Return of Organization Exempt from Income Tax return for client for the year ended December 31, 2025 based on information you have provided to us. This may include the calculation of related tax provisions and deferred taxes as well as providing adjusting entries which you agree to review and approve. If estimated tax payments are prepared, reminders for estimated tax installments will not be sent to you throughout the year. Therefore, it is your responsibility to establish your own reminder system for making timely deposits.

To ensure compliance with requirements imposed by the IRS, this engagement does not contemplate, nor intend that, any written federal tax advice provided to you by AHP is to be used, and cannot be used, for the purpose of avoiding penalties imposed by a taxing authority nor may the user/recipient of written materials obtained under this engagement use it for that purpose, nor may it be used for promoting, marketing, or recommending to another party any transaction or matter addressed by AHP.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. Unless noted below, the other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

For all tax returns prepared by AHP, your signature on page eight notes that you agree that you are responsible to ensure that the responsible party for the returns we are preparing acknowledges that they are responsible for reporting the values of certain foreign financial assets and that they understand that they may need to file the applicable IRS or FBAR forms.

As you are aware, we have not been engaged to prepare any tax returns other than those specifically mentioned above.

In addition to other accounting services noted above, we will also perform the following accounting services:

- Maintain depreciation lapse schedule based on detail of additions and disposals provided by you.
- Assist in preparing the financial statements and related disclosures in conformity with U.S. GAAP, based on information provided by you.

Possible Extensions for Filing Tax Returns

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare a return on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for

penalties and interest or compliance with government and constituent deadlines. We are available to discuss this matter with you at your request at our regular hourly fee, should the need arise.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the form of a separate engagement for that specific purpose.

Fee Summary

We estimate that our fees for these services will be \$12,500 for the audit and \$1,820 for the tax return and financial statement preparation services specifically mentioned above. You will also be billed for out-of-pocket expenses. Our total professional fee for the services outlined above will be \$14,320. This fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality, and completeness of your records. To be respectful of your time and ours, we schedule our client work well in advance. When the engagement has to be rescheduled it causes a domino effect, as we likely have other clients scheduled in the new requested timeslot and our staff are likely scheduled on another client. As a result, we may not be able to accommodate your new requested timing, and/or we may need to change our staffing. When our staff members finishing the work are not the same as those who started it, the audit is less efficient and more disruptive to your and our staff. Our price quoted above is contingent on the following:

- All items on the assistance listing being completed by the due dates indicated.
- The audit being performed during the dates scheduled.
- All accounts being adequately reconciled by the beginning of scheduled fieldwork.
- Accurate information provided to us that does not require subsequent rework.
- Due dates will be utilized in AHP's secure portal to ensure the audit is on schedule.

If the above items are not met and the engagement needs to be rescheduled or if additional days need to be scheduled, then an additional 20% fee may apply. Beyond this, the time required for rework and posting client-requested entries after we have been given the trial balance will be billed at our standard hourly rates.

Our fees are expected to be paid in U.S. currency unless agreed to in writing.

Many financial institutions are outsourcing the confirmation process to a third-party service provider. These service providers are charging to respond to these confirmation requests; therefore, all costs incurred related to these confirmation requests will be billed in addition to the above fees.

Progress invoices will be issued monthly and are payable on presentation.

In the event that payment is not received when due, you will be assessed service charges of 1¼% per month, or such lesser percentage if this exceeds the amount allowed by law, on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is suspended or terminated as a result of nonpayment, you agree that we will not be responsible for your failure to meet government and other filing deadlines or for penalties or interest that may be assessed against you resulting from your failure to meet said deadlines. If we

elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of termination. If your failure to pay for our services results in AHP having to engage in further collection efforts, you agree that the past-due amounts will be increased by 33%.

Limitation of Liability

Parties to this engagement have agreed that, in recognition of the relative risks and benefits of the engagement to both parties, the risks have been allocated such that you agree to limit the liability of our firm to you for any and all claims, losses, costs, damages, or claims expenses from any cause or causes, including attorney's fees and all costs of litigation, so that the total aggregate liability of our firm to you shall not exceed three (3) times our firm's total fee related to the specific service where the alleged liability occurred. It is intended that this limitation apply to any and all liability or cause of action, however alleged or arising, unless otherwise prohibited by law.

Further, because of the difficulties inherent in recalling communications and preserving all relevant information, you further agree that, notwithstanding the applicable period of limitations for bringing a lawsuit based upon services performed under this engagement, any such lawsuit, except actions brought by us to enforce payment of our invoices, must be brought within 12 months from the date of the completion of the services giving rise to such claim, unless you, within this same 12 month period provide us with a written notice of the specific defect in our services that forms the basis of the claim.

In the event that we become obligated to pay any penalties, assessments, judgments, or similar awards related to, arising out of, or resulting from inaccurate or incomplete information that you provided us in the course of the engagement, you agree to pay, indemnify, defend, and hold us harmless against all such obligations and costs.

Privacy

AHP acknowledges that all customer information and documents disclosed by client to AHP or their representatives, or which come to the attention of AHP or their representatives during the course of its performance of services, constitutes valuable assets of and are proprietary to client.

AHP has established policies and procedures designed to (a) ensure the security and confidentiality of confidential information, (b) protect against any threats or hazards to the security or integrity of confidential information, and (c) protect against unauthorized access to or use of such information that could result in substantial harm or inconvenience to customers of client or any of its subsidiaries.

AHP agrees to notify client as soon as possible, of any unauthorized access to or misuse of confidential information regarding the customers of client or any of its subsidiaries. Notice may be given in writing or by telephone, e-mail, or other telecommunication system. If the initial notice is not given in writing, AHP agrees to do so if requested by client within a reasonable timeframe.

* * *

This agreement is effective as of the date of this letter. This letter includes the terms in the addendum to engagement letter to the extent the terms apply to the services provided to client. If you agree with the terms of our engagement as described in this letter, please sign the letter and return it to us. You should also keep a copy for your records. If one or more of the provisions in this agreement shall be determined to be illegal, invalid, or unenforceable, such provision shall be modified to the extent necessary to be legal, valid, and enforceable, or if not capable of being modified, shall be severed while the remaining provisions will continue in full force and effect.

By applying a digital signature to this engagement letter or other document via DocuSign or a similar third-party digital signature service, management acknowledges the entity's consent to receive and execute such documents via this method. Management further acknowledges that a digital signature applied via DocuSign or a similar third-party digital signature service has the same legal commitment as a traditional physical signature.

We appreciate the opportunity to be of service to the Upper Peninsula Animal Welfare Shelter and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Sincerely,

Andrews Hoopu Pavlik PLC

Acknowledged:

Upper Peninsula Animal Welfare Shelter

Treasurer

Printed Name

Addendum to Engagement Letter

General Provisions

Ownership of Records

At the conclusion of this engagement, we will return, at no charge, all Client-provided records you supplied to us. These are your records provided to us by you to perform our services. These records are the primary records for your operations and comprise the backup and support for your financial reports and tax returns. It is your responsibility to retain and protect your records for possible future use, including potential examination by any governmental or regulatory agency.

AHP-prepared records are accounting or other records that we were not specifically engaged to prepare, that are not in your books and records or available to you, which result in your financial information being incomplete. Examples include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries) and supporting schedules and documents proposed by us as part of our engagements. AHP-prepared records relating to a completed and issued work product will be provided to you at your request provided the fees associated with preparing these records have been paid in full. If these fees have not been paid in full, we can hold these records until the fees are fully paid, regardless of the due dates of such items.

AHP's work products are deliverables as set forth in the terms of this engagement letter, such as tax returns or reports. We will provide our work product to you at your request, except it may be withheld for the following:

- Fees have not been paid in full related to the work product;
- The work product is incomplete;
- For purposes of complying with professional standards; and/or
- There is threatened or outstanding litigation concerning the engagement of our work.

Until the above requirements are met, we can hold on to the work product and not provide it to you.

AHP workpapers include, but are not limited to, audit programs, analytical review schedules, statistical sampling results, analyses, schedules prepared by the Client at our request, and any other schedules not meeting the definition of Client-provided records, AHP-prepared records, or AHP's work product discussed above. These are our records and we are under no obligation to provide these records to you.

We reserve the right to charge a reasonable fee for the time and expense incurred to retrieve and copy any of the above records or work product and require that this fee be paid in advance. We may provide these records or work product in any format usable by you, and make and retain copies of any records or work product retained by or provided to you. We are not required to convert records to an electronic format or a different type of electronic format. However, we will provide these records in the format you requested if they are available in such format and within our custody and control.

All the records discussed above and held by us are not a substitute for your own records. Our firm destroys the records discussed above in accordance with the firm's record retention policy, generally four to seven years. Audit documentation will be retained for seven years after the conclusion of the audit. After this time these items will no longer be available. Catastrophic events or physical deterioration may result in our firm's records being unavailable.

Fee Estimates

Unless otherwise noted in the Engagement Letter or Addendum, the fee estimates should not be construed as or deemed to be a minimum or maximum fee quotation. Although we believe the suggested fees are accurate, our actual fees may vary from the estimates.

Hiring of AHP Employees

During the course of the performance of our services, AHP employees will be present at your place of business to provide on-site services and will become familiar with your business, operations, and personnel. You acknowledge that AHP employees are highly trained, constitute a valuable asset to AHP, and play an important role in AHP's ongoing business. Therefore, during the term of this Agreement and for a period of one (1) year after the latter of (a) the termination of this Agreement or (b) the date when the last AHP employee has stopped performing services for you, you agree to pay to AHP the sum of 25% of the employee's total annual compensation anticipated in their first year of employment with you, if you directly or indirectly, for yourself or on behalf of any other related entity, employ any employee of AHP (as an employee or an independent contractor). Total annual compensation includes base salary, car allowance, bonuses, signing bonuses, commissions, and any guaranteed annual incentive. The payment representing 25% of total annual compensation is due and payable on the employee's first day of employment with you.

Notwithstanding the foregoing, an AHP employee's response to a general non-targeted advertisement for employment shall not be deemed solicitation for purposes of this agreement and, under those circumstances, no fee or payment required.

Reproduction of Our Report and Electronic Dissemination of Audited Financial Statements

You are also responsible to notify us in advance of your intent to print our report, in whole or in part, and to give us the opportunity to review such printed matter before the issuance.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

Nonreliance on Oral Audit, Accounting, or Tax Advice

Oral responses to your questions are intended to provide informal guidance. Should the matter be important to you and you desire to rely upon it, you agree to request that we issue written advice on the matter.

Waiver of Privilege

You should be aware that certain communications involving tax advice between you and members of our firm who are authorized tax practitioners or their agents may be privileged from disclosure to the IRS. The privilege may be waived; however, by voluntarily disclosing the contents of those communications to the third party. The privileged information might be used by you in preparing your financial statements and, consequently, disclosed to us in auditing those statements. In addition, professional standards require us to discuss matters that affect the audit with our firm personnel responsible for tax services, who may disclose the privileged information to us. We hereby inform you that the IRS might take the position that such communication results in a waiver of privilege.

Conflicts of Interest

If during the course of the engagement a conflict of interest or potential breach of professional standards presents itself, we will inform you of the problem and attempt to resolve it to allow us to complete the engagement. If, in our opinion, we cannot properly resolve such problems, we may be compelled to withdraw from the engagement and will not render a report or provide you with a completed work product. Additionally, we reserve the right to withdraw from the engagement and terminate our services should we encounter circumstances that conflict with the ethical standards of our firm. If this occurs, we will not render a report or provide you with a completed work product.

Use of Electronic Communication

Client acknowledges that: (a) AHP, Client, and others participating in this engagement may correspond or convey documentation via Internet e-mail, text messaging, or other electronic communication unless Client expressly requests otherwise; (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, text messaging, or other electronic communication; and (c) AHP shall not be liable for any loss, damage, expense, harm, or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail, text messaging, or other electronic communication due to any reason beyond the reasonable control of AHP.

Consent to Use in Promotional/Proposal Materials

Unless we are informed in writing not to, the Client consents to Andrews Hooper Pavlik PLC's use of Client's name and a factual description of the services performed by AHP under this agreement in AHP's advertising, proposals, and other promotional materials.

Use of Third-Party Service Providers

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Also, when AHP is requested by Client through an Engagement Letter or Addendum to provide assistance with third-party products, AHP will use commercially reasonable efforts (as defined by AHP) to research, learn, and assist Client in the use of third-party products. However, AHP shall not be held liable for software or other products or services that have been written, produced, or provided by third parties. Client accepts all responsibility for, and risk-of-loss associated with, Client's use of third-party software, hardware, and products.

Additional Services

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we issue a separate engagement letter to reflect the obligation of both parties. In the absence of any other written communications from us documenting such additional services, our services will be governed by the terms of this engagement letter.

Our fees for other accounting, tax, consulting, and planning services will be based on the standard hourly rates for each of our professionals (varying with their experience) extended by the number of hours incurred. These services, plus out-of-pocket expenses, will be billed monthly as incurred.

Resolution of Disputes

If a dispute arises, then (a) within ten (10) business days of a written request by either party, the duly appointed representative of Client and AHP's Engagement Executive shall meet and attempt to resolve the issue amicably and expeditiously, and (b) if these individuals cannot resolve the issue within ten (10) business days following such meeting, then the issue shall be submitted to Client's duly appointed representative and AHP's Executive Committee. If the parties are still unable to resolve their dispute within ten (10) business days following such second meeting, the parties shall proceed to resolve the dispute as set forth below.

For a period of sixty (60) days following AHP's receipt of formal written notice from Client claiming AHP's nonperformance, breach, and/or default in AHP's obligations under an Engagement Letter and/or any Addendum, Client's sole and exclusive remedy shall be AHP's repair, replacement, and/or re-performance of AHP's services relating to the Engagement Letter (or any portion thereof). During such period, AHP shall have a full and fair opportunity to repair, replace, and/or re-perform and Client shall cooperate in good faith with AHP's remedial efforts including providing reasonable access to Client's necessary facilities and personnel.

If the dispute is not fully resolved after the informal mediation, then the parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will, prior to resulting in litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by, and follow the rules of, the American Arbitration Association (AAA) unless otherwise agreed upon by the parties. The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

Use of Our Services

You hereby inform us that our professional accounting services are intended solely for your use. If you have a primary intent that our professional accounting services are to be used to benefit or influence others, you will so inform us in writing.

Legal Fees

In the event AHP or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing, investigation, or trial regarding information or communications that you have provided to AHP or any documents and workpapers prepared by AHP in accordance with the Engagement Letter, Client agrees to pay our expenses, including fees and costs for our time at our regular hourly rates as well as any legal or other fees that we incur as a result of such appearance or production of documents.

Access to Workpapers

We may receive requests for information in our possession arising out of this engagement. The requests may come from governmental agencies, courts, or other tribunals. If permitted, we will notify you of any request for information prior to responding. In certain proceedings an accountant-client privilege may exist. You agree that we are not under any obligation to assert any privilege to protect the release of information. You may, prior to our response to any request, initiate legal action to prevent or limit our response. Unless you promptly initiate such action after we notify you at your last known address as reflected in our files, we will release the information requested.

If our workpapers are allowed or required to be reviewed by others, we reserve the right to bill you for our time incurred related to the review of our workpapers. This includes the time incurred to get our workpapers ready for review, answer questions, make copies, and any other time related to this service, including expenses. In some circumstances we may require payment prior to allowing our workpapers to be reviewed.

Peer Review

AHP, as well as other major accounting firms, participates in a "peer review" program covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for the entity may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If management objects to having the work we do for the entity reviewed by our peer reviewer, please notify us in writing.

Exempt Offerings

Client may wish to include our report on the financial statements in an exempt offering document. Client agrees that Client will not include our report or reference our firm in any such offering without our permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Accounting (Nonattest) Services

Related to the accounting services referred to in this letter and any subsequent engagement letter addendum, you are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the accounting services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them. We will not perform management functions or make management decisions. Also, we will not perform any services that we deem would impair our independence with respect to the attest services provided by AHP.

Tax Responsibilities

Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes, or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by AHP or third parties to Client related to the Engagement Letter.

Client shall and hereby does indemnify, defend, and hold AHP harmless from and against all taxes (other than income taxes payable by AHP on the revenue generated by AHP fees) assessed against the project and/or any goods or services to be delivered by AHP in connection with the Engagement Letter including, without limitation, any penalties, interest, or other amounts relating to the non-payment or late payment of such taxes.

Use of AHP's Secure Portal

As part of using the AHP Secure Portal, notwithstanding any existing legal or contractual obligations regarding confidentiality between you and AHP, you undertake to treat all knowledge relating to business secrets, which come into your possession, as confidential. You shall assure that any protected data, which comes into your possession through the use of the portal, is not transmitted to any unauthorized person. You shall notify AHP of any documents or communications that require password protection if all individuals with access to your portal should not have access to such information. In partial consideration of the opportunity to access the resources of the portal concerning your account, you agree to maintain the strict confidentiality of access of the portal and its data to you and your authorized employees and to indemnify and hold harmless AHP and its officers, shareholders, and employees and their heirs, successors, and assigns from and against any and all claims, actions, demands, losses, damages, judgments, costs, and expenses, including without limitation, reasonable attorneys' fees and liabilities of every kind that may arise from your or your employees' use of the portal or because of violation of these terms and conditions of use. You should immediately notify the AHP portal administrator of any users whose access should be eliminated.

UPAWS Treasurer's Report May 2026

Activities Since Last Report:

- Had initial email conversations regarding the annual financial audit and 990 preparation with AHP. A planning meeting is scheduled for June 8th.
- With recent changes in Shelter Management, several workflow improvements have been made over the last several months:
 - Deposit finalization has been transitioned to the coordinators. The prior Shelter Manager was the only person to do these in the past.
 - Bank deposit cross training and instructions have been made available so that multiple staff may complete the bank runs.
 - Settling credit card transactions and submitting receipts is now done in an online system to ensure policy compliance and make it easier to locate receipts. Transactions can now be settled as soon as they are settled in the system instead of only at the beginning of the following month.
 - Several recurring transactions have been moved from manual check to ACH to ensure faster payment and prevent accidental duplicate payment.
 - Individual vendor invoices are being entered into Quickbooks instead of in bulk with the invoice numbers to help the vendor apply the payment to the correct invoice and prevent duplicate payment.
 - Will be implementing Positive Pay for check and ACH transactions at Nicolet.

March & April 2026 Financial Reports:

The March & April 2026 financial reports are presented to the Board of Directors for acceptance after being reviewed by the Finance Committee at its regular monthly meeting.

- Shelter revenue is showing a negative variance mostly due to smaller government contract invoices. Nail trims and groom room rentals are still showing a decent positive variance.
- Direct public support is showing a negative variance due to no activity in bequests or naming opportunities yet for the year. Donations are pretty close to budget.
- In grants, there were two recent Thrivent grants recorded and one from Kinship Partners for the purchase of DNA kits.
- Employee expenses are showing a favorable variance overall. Overtime is over budget due to needed coverage. Bonuses (5203) is where the additional assignment pay was categorized during the management transition.
- Garbage / Snowplowing will start to come back towards the budget amount now that we are no longer paying for snow removal. Garbage fees are starting to increase as well from prior months.
- 5012 and 6535 showing significant variance due to posting of investment fees to these accounts. An adjusting entry will be posted next month to move these to 6561.
- 5130 showing a negative variance due to a couple recent large orders in supplies.
- In the new Credit Card process, I missed sending the expense file over for April. That is why 6525 (Resale Items) is showing a negative number after the inventory adjustment.

Respectfully submitted,
Chris Danik
Treasurer

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Financial Position Comparison

As of Mar 31, 2026

	TOTAL	
	As of Mar 31, 2026	As of Mar 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1000 Wells Fargo-Checking	0.00	0.00
1010 Nicolet Checking	148,207.40	31,842.22
1030 First Bank Money Market	954,284.87	502,457.72
1031 Sallys Fund Money Market	60,916.91	51,304.04
1032 Dixon Fund Money Market	656,655.56	
1070 PayPal account	258.45	78.52
1090 Cash in Drawer	333.78	333.78
Total for Bank Accounts	\$1,820,656.97	\$586,016.28
Accounts Receivable		
1200 *Accounts Receivable	19,104.50	13,035.15
1524 Capital Campaign Pledges	650.00	900.00
Total for Accounts Receivable	\$19,754.50	\$13,935.15
Other Current Assets		
1080 Petty Cash	400.00	400.00
1201 Inventory	8,652.11	5,626.55
1350 Fundraising Change Fund	300.00	300.00
1499 Undeposited Funds	8,740.21	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	\$18,092.32	\$6,326.55
Total for Current Assets	\$1,858,503.79	\$606,277.98
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 Improvments	20,617.85	20,617.85
1645 Office & Kennel Equipment	20,202.40	14,679.61

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Financial Position Comparison

As of Mar 31, 2026

	TOTAL	
	As of Mar 31, 2026	As of Mar 31, 2025 (PY)
1650 New Shelter-Furniture & Equip	96,293.04	96,293.04
1670 Accumulated Depreciation	-974,081.10	-835,616.02
Total for Fixed Assets	\$2,848,982.74	\$2,981,925.03
Other Assets		
1074 WF Endowment Fund Investments	447,354.65	404,620.67
1078 Brokerage CDs at First Bank	249,947.00	200,709.00
1079 Sallys Fund Brokerage CDs	27,956.32	21,043.89
1700 Beneficial Interest in MCCF	121,054.38	121,054.38
1702 Beneficial Interest-Dixon F B	10,815.06	632,297.40
9999 Point of Sale General Asset	0.00	0.00
Total for Other Assets	\$857,127.41	\$1,379,725.34
Total for Assets	\$5,564,613.94	\$4,967,928.35
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 *Accounts Payable	10,492.53	3,923.73
Total for Accounts Payable	\$10,492.53	\$3,923.73
Credit Cards		
2005 Nicolet Bank Cards	3,315.90	2,332.11
Total for Credit Cards	\$3,315.90	\$2,332.11
Other Current Liabilities		
2000 Accounts Payable	0.00	0.00
2020 Accrued Payroll	11,773.77	10,697.62
2025 Accrued Benefits	21,341.70	21,097.08
2100 FUTA	\$0.00	\$0.00
2101 Federal Tax W/H Payable	0.00	0.00
2102 Medicare and SS Payable	0.00	0.00
2103 Michigan W/H Payable	1,587.34	1,154.43
2104 Suta Tax Payable	1,625.55	1,624.00
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

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Financial Position Comparison

As of Mar 31, 2026

	TOTAL	
	As of Mar 31, 2026	As of Mar 31, 2025 (PY)
Total for 2100 FUTA	\$3,212.89	\$2,778.43
2550 Sales Tax Payable	\$0.00	\$0.00
State of Michigan Payable	\$166.82	\$200.83
Sales Tax Payable	0.00	0.00
Total for State of Michigan Payable	\$166.82	\$200.83
Total for 2550 Sales Tax Payable	\$166.82	\$200.83
POS Tax Agency Payable	\$0.00	\$0.00
Sales Tax Payable	0.00	0.00
Total for POS Tax Agency Payable	\$0.00	\$0.00
Sales Tax Agency Payable	0.00	0.00
Total for Other Current Liabilities	\$36,495.18	\$34,773.96
Total for Current Liabilities	\$50,303.61	\$41,029.80
Total for Liabilities	\$50,303.61	\$41,029.80
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	3,992,698.36	3,429,619.16
Net Income	-99,263.48	-123,596.06
Total for Equity	\$5,514,310.33	\$4,926,898.55
Total for Liabilities and Equity	\$5,564,613.94	\$4,967,928.35

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - March, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4000 SHELTER REVENUE				
4005 Pet Adoptions	22,967.07	27,500.00	-4,532.93	83.52 %
4010 Redeemed Animals		625.00	-625.00	
4012 Boarding Fee		200.00	-200.00	
4015 Vet/Optional Care	1,976.14	1,750.00	226.14	112.92 %
4017 Dog Park	206.89	753.75	-546.86	27.45 %
4018 Rentals Revenue	50.00	250.00	-200.00	20.00 %
4020 Government Contracted Services	6,326.50	20,000.00	-13,673.50	31.63 %
4030 Dog License Revenue	28.00	125.00	-97.00	22.40 %
4031 Microchipping	85.00	300.00	-215.00	28.33 %
4032 Nail Clipping / Grooming	1,595.00	1,250.00	345.00	127.60 %
4033 Community Spay/Neuter Revenue	260.00	2,000.00	-1,740.00	13.00 %
4050 Miscellaneous Services		250.00	-250.00	
4060 Cremation Services Revenue	975.28	875.00	100.28	111.46 %
Total 4000 SHELTER REVENUE	34,469.88	55,878.75	-21,408.87	61.69 %
4100 DIRECT PUBLIC SUPPORT				
4006 Pet Care Sponsorship	2,212.65	425.00	1,787.65	520.62 %
4109 Pink Lady	95.00	300.00	-205.00	31.67 %
4110 Donations	76,670.91	63,000.00	13,670.91	121.70 %
4125 Donated Svs/Material In Kind	5,304.35	8,250.00	-2,945.65	64.30 %
4127 In Kind Donations - Food	71.26		71.26	
4130 In Kind Donation - Community Spay/Neuter	1,058.00		1,058.00	
4131 In Kind Donation - Cremation Services	300.00		300.00	
4135 Bequests		18,750.00	-18,750.00	
4188 Naming Opportunities		18,750.00	-18,750.00	
Total 4100 DIRECT PUBLIC SUPPORT	85,712.17	109,475.00	-23,762.83	78.29 %
4156 GRANT REVENUE				
4157 General Grants	1,220.00	3,000.00	-1,780.00	40.67 %
Total 4156 GRANT REVENUE	1,220.00	3,000.00	-1,780.00	40.67 %
4200 FUNDRAISING REVENUE				
4128 Misc/3rd Party Fundraisers	1,579.67	2,499.99	-920.32	63.19 %
4140 Canisters	1,937.39	1,875.00	62.39	103.33 %
4143 Tadychs Receipts		1,250.01	-1,250.01	
4144 Cause for Paws	5,424.49	22,000.00	-16,575.51	24.66 %
4147 Strut Your Mutt	2,000.00	0.00	2,000.00	
4151 Raise The Woof	8,311.97	9,200.00	-888.03	90.35 %
4170 TUFT Golf Outing	4,000.00	0.00	4,000.00	
4197 Calendar		0.00	0.00	
Total 4200 FUNDRAISING REVENUE	23,253.52	36,825.00	-13,571.48	63.15 %
4500 OTHER Revenue				
4205 Resale Items Revenue	8,379.46	9,999.99	-1,620.53	83.79 %
4215 Interest Revenue	13,303.67	17,750.01	-4,446.34	74.95 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - March, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4220 Miscellaneous Revenue	2,056.39	249.99	1,806.40	822.59 %
4221 Endowment Fund Earnings		6,375.00	-6,375.00	
4223 MCCF B.Reider Fund Distribution		0.00	0.00	
Total 4500 OTHER Revenue	23,739.52	34,374.99	-10,635.47	69.06 %
Total Revenue	\$168,395.09	\$239,553.74	\$ -71,158.65	70.30 %
GROSS PROFIT	\$168,395.09	\$239,553.74	\$ -71,158.65	70.30 %
Expenditures				
5000 Employee Expense				
5129 Employee Uniforms	138.63	250.00	-111.37	55.45 %
5200 Payroll Expenses	515.00	845.01	-330.01	60.95 %
5201 Wages & Salaries	102,964.09	109,332.93	-6,368.84	94.17 %
5202 Overtime	3,042.49	2,000.01	1,042.48	152.12 %
5203 Bonuses	1,200.00	0.00	1,200.00	
5225 Simple Plan Employer	555.33	634.92	-79.59	87.46 %
5230 Michigan Unemployment Payable	1,625.55	1,693.23	-67.68	96.00 %
5235 Employer Social Security	6,646.78	7,498.53	-851.75	88.64 %
5240 Employer Medicare	1,554.48	1,753.68	-199.20	88.64 %
5245 Worker's Compensation	870.00	859.50	10.50	101.22 %
5246 Employee Relations	276.50	875.01	-598.51	31.60 %
5250 Employee Benefits	1,104.66	1,869.24	-764.58	59.10 %
Total 5000 Employee Expense	120,493.51	127,612.06	-7,118.55	94.42 %
5500 OPERATING EXPENSE				
5009 Phone/Network Access	1,108.57	1,125.00	-16.43	98.54 %
5011 Merchant Service Fees	2,157.68	1,925.01	232.67	112.09 %
5012 Bank Service Charges	1,448.03	1.26	1,446.77	114,923.02 %
5050 Utilities	9,448.40	8,750.01	698.39	107.98 %
5100 Cleaning Supplies	1,366.48	699.99	666.49	195.21 %
5102 Animal Supplies/Equipment	4,399.13	1,250.01	3,149.12	351.93 %
5105 Repairs/Maintenance	2,715.51	2,499.99	215.52	108.62 %
5106 Garbage/Snow Removal	4,284.19	2,135.01	2,149.18	200.66 %
5115 Office Supplies/Postage	1,528.64	1,749.99	-221.35	87.35 %
5117 Community Spay/Neuter Expense	638.07	2,499.99	-1,861.92	25.52 %
5119 Small Equipment		999.99	-999.99	
5120 Building/Auto Insurance	27,245.68	9,750.00	17,495.68	279.44 %
5125 Food	4,385.53	3,000.00	1,385.53	146.18 %
5127 Microchips	3,183.08	1,500.00	1,683.08	212.21 %
5130 Medical Supplies-Vaccines	9,956.40	5,000.01	4,956.39	199.13 %
5135 Vet Care	4,626.65	12,000.00	-7,373.35	38.56 %
5140 Spay & Neuter Expense	4,153.89	5,000.01	-846.12	83.08 %
5145 Vehicle	350.64	375.00	-24.36	93.50 %
5146 Dog License Expense		62.49	-62.49	
5149 Vet Surgery Center	2,018.58	1,500.00	518.58	134.57 %
5150 Mileage	272.25	375.00	-102.75	72.60 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - March, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5160 Depreciation	34,428.00	34,500.00	-72.00	99.79 %
5165 Cash over/short	317.30	50.01	267.29	634.47 %
5530 Cremation Services Expense	1,722.16	1,050.00	672.16	164.02 %
6138 Pink Lady Expense	440.00	500.01	-60.01	88.00 %
6539 Computer Software	1,608.80	2,300.01	-691.21	69.95 %
6565 IT Consulting	392.00	249.99	142.01	156.81 %
Total 5500 OPERATING EXPENSE	124,195.66	100,848.78	23,346.88	123.15 %
5550 GRANT EXPENSE				
5551 General Grants		125.01	-125.01	
Total 5550 GRANT EXPENSE		125.01	-125.01	
5600 FUNDRAISING EXPENSE				
6307 Calendar Expense		0.00	0.00	
6311 Cause for Paws Expense	931.00	3,000.00	-2,069.00	31.03 %
6315 Misc/3rd Party Fund Expense		350.01	-350.01	
6317 Raise The Woof Expense	2,383.91	3,575.00	-1,191.09	66.68 %
6324 Miscellaneous Expenses		300.00	-300.00	
6330 TUFT Golf Outing Expense	275.00	0.00	275.00	
6550 Strut Your Mutt Expense	275.00	0.00	275.00	
6551 Canisters Expense		62.49	-62.49	
Total 5600 FUNDRAISING EXPENSE	3,864.91	7,287.50	-3,422.59	53.03 %
6000 OTHER EXPENSE				
5142 Volunteer Program	178.89	375.00	-196.11	47.70 %
6313 Direct Solicitations		2,000.01	-2,000.01	
6503 Community Outreach	232.33	549.99	-317.66	42.24 %
6505 Professional Fees	8,955.00	9,750.00	-795.00	91.85 %
6510 Publications	5,384.66	2,750.01	2,634.65	195.81 %
6515 Promotions & Advertising	397.67	750.00	-352.33	53.02 %
6525 Resale Items Expense	4,887.06	7,250.01	-2,362.95	67.41 %
6530 Conferences / Training	47.70	999.99	-952.29	4.77 %
6532 Donor Development	346.00	375.00	-29.00	92.27 %
6535 Licenses, Dues, Permits & Fees	1,686.79	125.01	1,561.78	1,349.32 %
6540 Miscellaneous Expense	326.01	500.01	-174.00	65.20 %
6561 Investment Expense	1,579.56	3,324.99	-1,745.43	47.51 %
6688 Naming Opportunity Expense	211.59	75.00	136.59	282.12 %
Total 6000 OTHER EXPENSE	24,233.26	28,825.02	-4,591.76	84.07 %
Total Expenditures	\$272,787.34	\$264,698.37	\$8,088.97	103.06 %
NET OPERATING REVENUE	\$ -104,392.25	\$ -25,144.63	\$ -79,247.62	415.17 %
Other Revenue				
4222 Investment Interest Revenue	791.66		791.66	
4300 Unrealized Gain/Loss	-728.88		-728.88	
4310 Realized Loss/Gain LT Invstmnt	185.99		185.99	
4400 RESTRICTED REVENUE				

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - March, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7400 SALLY'S FUND				
4218 Sally's Fund Revenue	4,880.00		4,880.00	
Total 7400 SALLY'S FUND	4,880.00		4,880.00	
Total 4400 RESTRICTED REVENUE	4,880.00		4,880.00	
Total Other Revenue	\$5,128.77	\$0.00	\$5,128.77	0.00%
NET OTHER REVENUE	\$5,128.77	\$0.00	\$5,128.77	0.00%
NET REVENUE	\$ -99,263.48	\$ -25,144.63	\$ -74,118.85	394.77 %

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Activity

March 2026

	Total
Revenue	
4000 SHELTER REVENUE	
4005 Pet Adoptions	7,696.14
4015 Vet/Optional Care	820.95
4017 Dog Park	166.89
4018 Rentals Revenue	0.00
4020 Government Contracted Services	873.00
4030 Dog License Revenue	20.00
4032 Nail Clipping / Grooming	500.00
4060 Cremation Services Revenue	333.50
Total for 4000 SHELTER REVENUE	\$10,410.48
4100 DIRECT PUBLIC SUPPORT	
4006 Pet Care Sponsorship	547.21
4109 Pink Lady	25.00
4110 Donations	11,059.60
4125 Donated Svs/Material In Kind	329.69
4127 In Kind Donations - Food	71.26
4130 In Kind Donation - Community Spay/Neuter	745.00
4131 In Kind Donation - Cremation Services	153.00
Total for 4100 DIRECT PUBLIC SUPPORT	\$12,930.76
4156 GRANT REVENUE	
4157 General Grants	1,220.00
Total for 4156 GRANT REVENUE	\$1,220.00
4200 FUNDRAISING REVENUE	
4128 Misc/3rd Party Fundraisers	1,214.67
4140 Canisters	1,013.77
4144 Cause for Paws	2,231.21
4147 Strut Your Mutt	500.00
4151 Raise The Woof	500.00
4170 TUFT Golf Outing	2,500.00
Total for 4200 FUNDRAISING REVENUE	\$7,959.65
4500 OTHER Revenue	
4205 Resale Items Revenue	2,902.47
4215 Interest Revenue	4,987.02

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Activity

March 2026

	Total
4220 Miscellaneous Revenue	1,325.02
Total for 4500 OTHER Revenue	\$9,214.51
Total for Revenue	\$41,735.40
Gross Profit	\$41,735.40
Expenditures	
5000 Employee Expense	
5200 Payroll Expenses	185.00
5201 Wages & Salaries	38,284.24
5202 Overtime	786.81
5203 Bonuses	1,200.00
5225 Simple Plan Employer	185.87
5230 Michigan Unemployment Payable	552.22
5235 Employer Social Security	2,496.77
5240 Employer Medicare	583.92
5245 Worker's Compensation	290.00
5246 Employee Relations	27.50
5250 Employee Benefits	304.66
Total for 5000 Employee Expense	\$44,896.99
5500 OPERATING EXPENSE	
5009 Phone/Network Access	313.03
5011 Merchant Service Fees	721.63
5050 Utilities	1,163.40
5100 Cleaning Supplies	80.22
5102 Animal Supplies/Equipment	1,472.78
5105 Repairs/Maintenance	2,173.07
5106 Garbage/Snow Removal	1,148.30
5115 Office Supplies/Postage	915.56
5120 Building/Auto Insurance	25,568.07
5125 Food	1.50
5127 Microchips	3,145.00
5130 Medical Supplies-Vaccines	4,099.74
5135 Vet Care	1,625.08
5140 Spay & Neuter Expense	1,491.00
5145 Vehicle	229.54
5149 Vet Surgery Center	502.14
5150 Mileage	102.74

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Activity

March 2026

	Total
5160 Depreciation	11,476.00
5165 Cash over/short	309.90
5530 Cremation Services Expense	844.96
6138 Pink Lady Expense	440.00
6539 Computer Software	479.60
Total for 5500 OPERATING EXPENSE	\$58,303.26
5600 FUNDRAISING EXPENSE	
6311 Cause for Paws Expense	45.00
Total for 5600 FUNDRAISING EXPENSE	\$45.00
6000 OTHER EXPENSE	
5142 Volunteer Program	40.00
6503 Community Outreach	52.02
6505 Professional Fees	2,340.00
6515 Promotions & Advertising	83.82
6525 Resale Items Expense	2,366.57
6530 Conferences / Training	20.00
6532 Donor Development	346.00
6535 Licenses, Dues, Permits & Fees	176.50
6540 Miscellaneous Expense	227.72
6561 Investment Expense	635.21
Total for 6000 OTHER EXPENSE	\$6,287.84
Total for Expenditures	\$109,533.09
Net Operating Revenue	-\$67,797.69
Other Revenue	
4222 Investment Interest Revenue	192.90
4300 Unrealized Gain/Loss	-43,931.23
4310 Realized Loss/Gain LT Invstmnt	185.99
4400 RESTRICTED REVENUE	
7400 SALLY'S FUND	
4218 Sally's Fund Revenue	1,380.00
Total for 7400 SALLY'S FUND	\$1,380.00
Total for 4400 RESTRICTED REVENUE	\$1,380.00
Total for Other Revenue	-\$42,172.34
Net Other Revenue	-\$42,172.34
Net Revenue	-\$109,970.03

Upper Peninsula Animal Welfare Shelter

Days Cash On Hand as of March 2026

	Cash Less Restricted Funds*	Annual Expense	Daily Expense	Days Cash on Hand	
2026	\$1,122,889.00	\$989,710.06	\$2,711.53	414	(Year to Date)
2025	\$1,190,936.91	\$904,905.02	\$2,479.19	480	
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.

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Financial Position Comparison

As of Apr 30, 2026

	TOTAL	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1000 Wells Fargo-Checking	0.00	0.00
1010 Nicolet Checking	118,697.07	34,309.81
1030 First Bank Money Market	957,482.85	424,127.60
1031 Sallys Fund Money Market	68,150.89	51,842.54
1032 Dixon Fund Money Market	68,381.94	
1070 PayPal account	159.77	176.07
1090 Cash in Drawer	333.78	333.78
Total for Bank Accounts	\$1,213,206.30	\$510,789.80
Accounts Receivable		
1200 *Accounts Receivable	19,043.50	13,191.78
1524 Capital Campaign Pledges	650.00	750.00
Total for Accounts Receivable	\$19,693.50	\$13,941.78
Other Current Assets		
1080 Petty Cash	400.00	400.00
1201 Inventory	8,675.52	6,890.92
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	\$9,375.52	\$7,590.92
Total for Current Assets	\$1,242,275.32	\$532,322.50
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 Improvments	20,617.85	20,617.85
1645 Office & Kennel Equipment	20,202.40	14,679.61
1650 New Shelter-Furniture & Equip	96,293.04	96,293.04

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Financial Position Comparison

As of Apr 30, 2026

	TOTAL	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
1670 Accumulated Depreciation	-985,557.10	-846,840.98
Total for Fixed Assets	\$2,837,506.74	\$2,970,700.07
Other Assets		
1074 WF Endowment Fund Investments	472,230.55	402,083.93
1078 Brokerage CDs at First Bank	249,832.00	250,552.50
1079 Sallys Fund Brokerage CDs	20,950.16	21,038.01
1081 Dixon Trust Inherited Funds ICA	618,104.15	
1700 Beneficial Interest in MCCF	121,054.38	121,054.38
1702 Beneficial Interest-Dixon F B	10,815.06	630,566.31
9999 Point of Sale General Asset	0.00	0.00
Total for Other Assets	\$1,492,986.30	\$1,425,295.13
Total for Assets	\$5,572,768.36	\$4,928,317.70
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2001 *Accounts Payable	9,948.74	6,733.16
Total for Accounts Payable	\$9,948.74	\$6,733.16
Credit Cards		
2005 Nicolet Bank Cards	0.01	3,196.66
Total for Credit Cards	\$0.01	\$3,196.66
Other Current Liabilities		
2000 Accounts Payable	0.00	0.00
2020 Accrued Payroll	11,773.77	10,697.62
2025 Accrued Benefits	21,341.70	21,097.08
2100 FUTA	\$0.00	\$0.00
2101 Federal Tax W/H Payable	994.23	0.00
2102 Medicare and SS Payable	2,562.64	0.00
2103 Michigan W/H Payable	1,863.70	1,171.71
2104 Suta Tax Payable	454.79	334.01
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	656.73	0.00

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Financial Position Comparison

As of Apr 30, 2026

	TOTAL	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
Total for 2100 FUTA	\$6,532.09	\$1,505.72
2550 Sales Tax Payable	\$0.00	\$0.00
State of Michigan Payable	\$127.28	\$159.27
Sales Tax Payable	0.00	0.00
Total for State of Michigan Payable	\$127.28	\$159.27
Total for 2550 Sales Tax Payable	\$127.28	\$159.27
POS Tax Agency Payable	\$0.00	\$0.00
Sales Tax Payable	0.00	0.00
Total for POS Tax Agency Payable	\$0.00	\$0.00
Sales Tax Agency Payable	0.00	0.00
Total for Other Current Liabilities	\$39,774.84	\$33,459.69
Total for Current Liabilities	\$49,723.59	\$43,389.51
Total for Liabilities	\$49,723.59	\$43,389.51
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	3,992,698.36	3,429,619.16
Net Income	-90,529.04	-165,566.42
Total for Equity	\$5,523,044.77	\$4,884,928.19
Total for Liabilities and Equity	\$5,572,768.36	\$4,928,317.70

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - April, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4000 SHELTER REVENUE				
4005 Pet Adoptions	27,756.92	36,666.67	-8,909.75	75.70 %
4010 Redeemed Animals	75.00	833.33	-758.33	9.00 %
4012 Boarding Fee	90.00	266.67	-176.67	33.75 %
4015 Vet/Optional Care	2,676.61	2,333.33	343.28	114.71 %
4017 Dog Park	510.67	1,005.00	-494.33	50.81 %
4018 Rentals Revenue	100.00	333.33	-233.33	30.00 %
4020 Government Contracted Services	7,060.50	26,666.67	-19,606.17	26.48 %
4030 Dog License Revenue	108.00	166.67	-58.67	64.80 %
4031 Microchipping	190.00	400.00	-210.00	47.50 %
4032 Nail Clipping / Grooming	2,131.00	1,666.67	464.33	127.86 %
4033 Community Spay/Neuter Revenue	260.00	2,666.67	-2,406.67	9.75 %
4050 Miscellaneous Services	30.00	333.33	-303.33	9.00 %
4060 Cremation Services Revenue	1,350.28	1,166.67	183.61	115.74 %
Total 4000 SHELTER REVENUE	42,338.98	74,505.01	-32,166.03	56.83 %
4100 DIRECT PUBLIC SUPPORT				
4006 Pet Care Sponsorship	2,263.84	566.67	1,697.17	399.50 %
4109 Pink Lady	120.00	400.00	-280.00	30.00 %
4110 Donations	84,121.62	84,000.00	121.62	100.14 %
4125 Donated Svs/Material In Kind	6,057.36	11,000.00	-4,942.64	55.07 %
4127 In Kind Donations - Food	71.26		71.26	
4130 In Kind Donation - Community Spay/Neuter	2,101.00		2,101.00	
4131 In Kind Donation - Cremation Services	402.00		402.00	
4135 Bequests		25,000.00	-25,000.00	
4188 Naming Opportunities		25,000.00	-25,000.00	
Total 4100 DIRECT PUBLIC SUPPORT	95,137.08	145,966.67	-50,829.59	65.18 %
4156 GRANT REVENUE				
4156 GRANT REVENUE	774.00		774.00	
4157 General Grants	1,220.00	4,000.00	-2,780.00	30.50 %
Total 4156 GRANT REVENUE	1,994.00	4,000.00	-2,006.00	49.85 %
4200 FUNDRAISING REVENUE				
4128 Misc/3rd Party Fundraisers	1,771.60	3,333.32	-1,561.72	53.15 %
4140 Canisters	2,757.60	2,500.00	257.60	110.30 %
4143 Tadychs Receipts		1,666.68	-1,666.68	
4144 Cause for Paws	19,016.50	22,000.00	-2,983.50	86.44 %
4147 Strut Your Mutt	2,500.00	0.00	2,500.00	
4151 Raise The Woof	8,811.97	9,200.00	-388.03	95.78 %
4170 TUFT Golf Outing	4,500.00	0.00	4,500.00	
4197 Calendar		5,000.00	-5,000.00	
Total 4200 FUNDRAISING REVENUE	39,357.67	43,700.00	-4,342.33	90.06 %
4500 OTHER Revenue				
4205 Resale Items Revenue	10,570.70	13,333.32	-2,762.62	79.28 %
4215 Interest Revenue	17,938.32	23,666.68	-5,728.36	75.80 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - April, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
4220 Miscellaneous Revenue	2,700.71	333.32	2,367.39	810.25 %
4221 Endowment Fund Earnings		8,500.00	-8,500.00	
4223 MCCF B.Reider Fund Distribution		0.00	0.00	
Total 4500 OTHER Revenue	31,209.73	45,833.32	-14,623.59	68.09 %
Total Revenue	\$210,037.46	\$314,005.00	\$ -103,967.54	66.89 %
GROSS PROFIT	\$210,037.46	\$314,005.00	\$ -103,967.54	66.89 %
Expenditures				
5000 Employee Expense				
5129 Employee Uniforms	175.63	333.33	-157.70	52.69 %
5200 Payroll Expenses	764.00	1,126.68	-362.68	67.81 %
5201 Wages & Salaries	149,913.81	163,999.39	-14,085.58	91.41 %
5202 Overtime	5,013.54	2,666.68	2,346.86	188.01 %
5203 Bonuses	1,200.00	0.00	1,200.00	
5225 Simple Plan Employer	848.84	846.56	2.28	100.27 %
5230 Michigan Unemployment Payable	2,080.34	2,257.64	-177.30	92.15 %
5235 Employer Social Security	9,679.89	9,998.04	-318.15	96.82 %
5240 Employer Medicare	2,263.83	2,338.24	-74.41	96.82 %
5245 Worker's Compensation	1,163.00	1,146.00	17.00	101.48 %
5246 Employee Relations	276.50	1,166.68	-890.18	23.70 %
5250 Employee Benefits	1,218.64	2,492.32	-1,273.68	48.90 %
Total 5000 Employee Expense	174,598.02	188,371.56	-13,773.54	92.69 %
5500 OPERATING EXPENSE				
5009 Phone/Network Access	1,353.40	1,500.00	-146.60	90.23 %
5011 Merchant Service Fees	2,904.92	2,566.68	338.24	113.18 %
5012 Bank Service Charges	1,448.03	1.68	1,446.35	86,192.26 %
5050 Utilities	12,531.07	11,666.68	864.39	107.41 %
5100 Cleaning Supplies	1,366.48	933.32	433.16	146.41 %
5102 Animal Supplies/Equipment	4,399.13	1,666.68	2,732.45	263.95 %
5105 Repairs/Maintenance	3,375.27	3,333.32	41.95	101.26 %
5106 Garbage/Snow Removal	6,112.63	2,846.68	3,265.95	214.73 %
5115 Office Supplies/Postage	1,668.59	2,333.32	-664.73	71.51 %
5117 Community Spay/Neuter Expense	892.61	3,333.32	-2,440.71	26.78 %
5119 Small Equipment		1,333.32	-1,333.32	
5120 Building/Auto Insurance	28,084.12	13,000.00	15,084.12	216.03 %
5125 Food	4,477.54	4,000.00	477.54	111.94 %
5127 Microchips	3,183.08	2,000.00	1,183.08	159.15 %
5130 Medical Supplies-Vaccines	14,051.57	6,666.68	7,384.89	210.77 %
5135 Vet Care	6,845.08	16,000.00	-9,154.92	42.78 %
5140 Spay & Neuter Expense	6,591.39	6,666.68	-75.29	98.87 %
5145 Vehicle	350.64	500.00	-149.36	70.13 %
5146 Dog License Expense		83.32	-83.32	
5149 Vet Surgery Center	2,058.48	2,000.00	58.48	102.92 %
5150 Mileage	272.25	500.00	-227.75	54.45 %

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - April, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5160 Depreciation	45,904.00	46,000.00	-96.00	99.79 %
5165 Cash over/short	69.42	66.68	2.74	104.11 %
5530 Cremation Services Expense	1,824.16	1,400.00	424.16	130.30 %
6138 Pink Lady Expense	660.00	666.68	-6.68	99.00 %
6539 Computer Software	2,088.40	3,066.68	-978.28	68.10 %
6565 IT Consulting	392.00	333.32	58.68	117.60 %
Total 5500 OPERATING EXPENSE	152,904.26	134,465.04	18,439.22	113.71 %
5550 GRANT EXPENSE				
5551 General Grants		166.68	-166.68	
Total 5550 GRANT EXPENSE		166.68	-166.68	
5600 FUNDRAISING EXPENSE				
6307 Calendar Expense		300.00	-300.00	
6311 Cause for Paws Expense	1,606.00	5,462.00	-3,856.00	29.40 %
6315 Misc/3rd Party Fund Expense	70.00	466.68	-396.68	15.00 %
6317 Raise The Woof Expense	2,383.91	3,575.00	-1,191.09	66.68 %
6324 Miscellaneous Expenses	25.00	400.00	-375.00	6.25 %
6330 TUFT Golf Outing Expense	275.00	0.00	275.00	
6550 Strut Your Mutt Expense	275.00	0.00	275.00	
6551 Canisters Expense		83.32	-83.32	
Total 5600 FUNDRAISING EXPENSE	4,634.91	10,287.00	-5,652.09	45.06 %
6000 OTHER EXPENSE				
5142 Volunteer Program	178.89	500.00	-321.11	35.78 %
6313 Direct Solicitations		2,666.68	-2,666.68	
6503 Community Outreach	407.33	733.32	-325.99	55.55 %
6505 Professional Fees	11,055.00	13,000.00	-1,945.00	85.04 %
6510 Publications	5,384.66	3,666.68	1,717.98	146.85 %
6515 Promotions & Advertising	397.67	1,000.00	-602.33	39.77 %
6525 Resale Items Expense	4,863.65	9,666.68	-4,803.03	50.31 %
6530 Conferences / Training	47.70	1,333.32	-1,285.62	3.58 %
6532 Donor Development	346.00	500.00	-154.00	69.20 %
6535 Licenses, Dues, Permits & Fees	2,816.46	166.68	2,649.78	1,689.74 %
6540 Miscellaneous Expense	393.50	666.68	-273.18	59.02 %
6561 Investment Expense	2,272.75	4,433.32	-2,160.57	51.27 %
6688 Naming Opportunity Expense	211.59	100.00	111.59	211.59 %
Total 6000 OTHER EXPENSE	28,375.20	38,433.36	-10,058.16	73.83 %
Total Expenditures	\$360,512.39	\$371,723.64	\$ -11,211.25	96.98 %
NET OPERATING REVENUE	\$ -150,474.93	\$ -57,718.64	\$ -92,756.29	260.70 %
Other Revenue				
4222 Investment Interest Revenue	840.17		840.17	
4300 Unrealized Gain/Loss	53,789.73		53,789.73	
4310 Realized Loss/Gain LT Invstmnt	185.99		185.99	
4400 RESTRICTED REVENUE				

Upper Peninsula Animal Welfare Shelter, Inc

Budget vs. Actuals: UPAWS 2026 Budget - FY26 P&L

January - April, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7400 SALLY'S FUND				
4218 Sally's Fund Revenue	5,130.00		5,130.00	
Total 7400 SALLY'S FUND	5,130.00		5,130.00	
Total 4400 RESTRICTED REVENUE	5,130.00		5,130.00	
Total Other Revenue	\$59,945.89	\$0.00	\$59,945.89	0.00%
NET OTHER REVENUE	\$59,945.89	\$0.00	\$59,945.89	0.00%
NET REVENUE	\$ -90,529.04	\$ -57,718.64	\$ -32,810.40	156.85 %

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Activity

April 2026

	Total
Revenue	
4000 SHELTER REVENUE	
4005 Pet Adoptions	4,789.85
4010 Redeemed Animals	75.00
4012 Boarding Fee	90.00
4015 Vet/Optional Care	700.47
4017 Dog Park	303.78
4018 Rentals Revenue	50.00
4020 Government Contracted Services	812.00
4030 Dog License Revenue	80.00
4031 Microchipping	105.00
4032 Nail Clipping / Grooming	536.00
4050 Miscellaneous Services	30.00
4060 Cremation Services Revenue	375.00
Total for 4000 SHELTER REVENUE	\$7,947.10
4100 DIRECT PUBLIC SUPPORT	
4006 Pet Care Sponsorship	51.19
4109 Pink Lady	25.00
4110 Donations	7,450.71
4125 Donated Svs/Material In Kind	753.01
4130 In Kind Donation - Community Spay/Neuter	1,043.00
4131 In Kind Donation - Cremation Services	102.00
Total for 4100 DIRECT PUBLIC SUPPORT	\$9,424.91
4156 GRANT REVENUE	774.00
4200 FUNDRAISING REVENUE	
4128 Misc/3rd Party Fundraisers	191.93
4140 Canisters	820.21
4144 Cause for Paws	13,592.01
4147 Strut Your Mutt	500.00
4151 Raise The Woof	500.00
4170 TUFT Golf Outing	500.00
Total for 4200 FUNDRAISING REVENUE	\$16,104.15
4500 OTHER Revenue	
4205 Resale Items Revenue	2,191.24
4215 Interest Revenue	4,634.65

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Activity

April 2026

	Total
4220 Miscellaneous Revenue	644.32
Total for 4500 OTHER Revenue	\$7,470.21
Total for Revenue	\$41,720.37
Gross Profit	\$41,720.37
Expenditures	
5000 Employee Expense	
5129 Employee Uniforms	37.00
5200 Payroll Expenses	249.00
5201 Wages & Salaries	46,949.72
5202 Overtime	1,971.05
5225 Simple Plan Employer	293.51
5230 Michigan Unemployment Payable	454.79
5235 Employer Social Security	3,033.11
5240 Employer Medicare	709.35
5245 Worker's Compensation	293.00
5250 Employee Benefits	113.98
Total for 5000 Employee Expense	\$54,104.51
5500 OPERATING EXPENSE	
5009 Phone/Network Access	244.83
5011 Merchant Service Fees	747.24
5050 Utilities	3,082.67
5105 Repairs/Maintenance	439.76
5106 Garbage/Snow Removal	1,828.44
5115 Office Supplies/Postage	139.95
5117 Community Spay/Neuter Expense	254.54
5120 Building/Auto Insurance	838.44
5125 Food	92.01
5130 Medical Supplies-Vaccines	4,095.17
5135 Vet Care	2,218.43
5140 Spay & Neuter Expense	2,437.50
5160 Depreciation	11,476.00
5165 Cash over/short	-247.88
5530 Cremation Services Expense	102.00
6138 Pink Lady Expense	220.00
6539 Computer Software	479.60
Total for 5500 OPERATING EXPENSE	\$28,448.70

Upper Peninsula Animal Welfare Shelter, Inc

Statement of Activity

April 2026

	Total
5600 FUNDRAISING EXPENSE	
6311 Cause for Paws Expense	675.00
6315 Misc/3rd Party Fund Expense	70.00
6324 Miscellaneous Expenses	25.00
Total for 5600 FUNDRAISING EXPENSE	\$770.00
6000 OTHER EXPENSE	
6503 Community Outreach	175.00
6505 Professional Fees	2,100.00
6525 Resale Items Expense	-23.41
6535 Licenses, Dues, Permits & Fees	1,129.67
6540 Miscellaneous Expense	67.49
6561 Investment Expense	693.19
Total for 6000 OTHER EXPENSE	\$4,141.94
Total for Expenditures	\$87,465.15
Net Operating Revenue	-\$45,744.78
Other Revenue	
4222 Investment Interest Revenue	48.51
4300 Unrealized Gain/Loss	54,518.61
4310 Realized Loss/Gain LT Invstmnt	0.00
4400 RESTRICTED REVENUE	
7400 SALLY'S FUND	
4218 Sally's Fund Revenue	250.00
Total for 7400 SALLY'S FUND	\$250.00
Total for 4400 RESTRICTED REVENUE	\$250.00
Total for Other Revenue	\$54,817.12
Net Other Revenue	\$54,817.12
Net Revenue	\$9,072.34

Upper Peninsula Animal Welfare Shelter

Days Cash On Hand as of April 2026

	Cash Less Restricted Funds*	Annual Expense	Daily Expense	Days Cash on Hand	
2026	\$1,197,353.02	\$989,710.06	\$2,711.53	442	(Year to Date)
2025	\$1,190,936.91	\$904,905.02	\$2,479.19	480	
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.

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

Current Month Financials For Formula (Do not Print)

Checking	221,682.27
Money Market	950,995.29
A/R (less capital campaign)	23,333.00
Petty Cash	400.00
FR Change Fund	300.00
Paypal	308.68
Square	0.00
Cash in Drawer	<u>333.78</u>
Undeposited Funds	

Shelter Manager's Report May 2026

- **Staffing Update:** Emily Dunn, an Animal Caregiver, is no longer employed at UPAWS. To help with coverage, we have promoted Allie and Savannah Swim to full-time positions. Additionally, the job has been posted on Indeed, and we have several good applicants with interviews already scheduled.
- **Puppy Transport & Parvovirus Outbreak:** We coordinated a transport of puppies that were scheduled to be euthanized. Unfortunately, the puppies were infected with Parvovirus. The originating veterinarian signed off on their transport even though one puppy had displayed symptoms before leaving. I have followed up with the Michigan Department of Agriculture and Rural Development (MDARD) for them to handle the situation with that facility.
- **Shelter Closure & Quarantine Status:** Because of this, the shelter is currently closed for dog services, dog meets, and dog intakes until we are safely past the outbreak. Thankfully, the dogs were isolated immediately, and we were following proper quarantine protocols. They will continue to be given supportive care, and we will continue to keep the building sanitized to ensure the rest of our animals and the community remain safe.
- **Wisdom Panel Partnership:** We received a grant for 10 DNA kits from Wisdom Panel. Three of the transfer puppies have already been swabbed, and we are currently awaiting the results. This marks the start of UPAWS' partnership with Wisdom Panel, which is something we can potentially look forward to offering moving forward!
- **Community Outreach Update:** Ann has sent out the solicitation letter, is finalizing the newsletter, and is gearing up to launch the pet photo calendar contest. We also hosted two days of wonderful community outreach; Fox Marquette Subaru sent volunteers out for two days to help with shelter chores, take a facility tour, and rake leaves in our dog park.
- **Fundraising Update:** Nikki is getting ready for our annual Tee Up for Tails charity golf event coming up in June. Additionally, Raise the Woof has been officially scheduled for February 19th, 2027.
- **Behavioral Reports:** Please find the monthly report on animal behavior, prepared by Julie, attached for your review.

Respectfully submitted,

Ryan McLaren

April 2026		DOGS		CATS		OTHER	TOTAL	
	In Shelter	8		30		5	43	
	In Foster	54	2 in true foster	81	2 in true foster	2	137	
	TOTAL Beginning Count	62		111		7	180	
INTAKE		DOGS	PUPS <5 mos.	CATS	KITS <5 mos.	OTHER	TOTAL	YTD
	Owner Surrender	14	0	15	5	9	43	116
	Returned Adoption	0	0	0	0	0	0	2
	Stray (from Police, Public and Shelter Pickup)	14	0	8	0	0	22	91
	Born in Care	0	0	0	10	0	10	22
	Transferred from Other Shelters	0	0	0	0	0	0	2
	Special Hold/Service In	0	0	0	0	0	0	4
	Seized/Custody (Cruelty & Neglect)	0	0	0	0	0	0	0
	Total Intakes	28	0	23	15	9	75	237

OUTCOMES

Adoptions (shelter, foster home or special event)	17	10	24	3	3	57	188	
Total Adoptions YTD	36	18	67	50	17	188		
Returned to Owner	11	0	1	0	0	12	39	
Transferred to Rescue Groups/Shelters	0	0	0	1	0	1	4	
Total Live Outcomes	28	10	25	4	3	70	231	
EUTHANIZED/DEATHS/MISSING/STOLEN								
Dangerous	0	0	0	0	0	0	1	
Dying	0	0	1	0	0	1	1	
Animal's Name and Reason	0	0	0	0	0			
TOTAL ANIMALS EUTHANIZED	0	0	1	0	0	1	2	
			Grouse-med severe					
Died at shelter/foster home - Unknown	1	0	1	2	0	4	5	
Missing/Stolen/Escaped	0	0	0	0	0	0	0	
Animal's Name and Reason	Biff-DOA		Kokomo-DOA	Scheduler & Expeditor-immature				
Total Euth/Died/Other Outcomes	1	0	2	2	0	5		
In Shelter	8		34		11	53		
In Foster	44	1 in true foster	83	6 in true foster	2	129		
TOTAL Ending Count (per formula)	51		116		13	180		
TOTAL Ending Count (per report)	52		117		13			
SAVE RATE (Intake- Euthanasia Outcome)/Intake							98.7%	99.2%
ASPCA Live Release Rate (Live Outcomes/ Intake)							93.3%	97.5%

OTHER INFO

	Dogs	Cats
Avg. Length of Stay	43.1	39.2
Monthly Return Rate (returns/adoptions)	0%	0%

unable to pull up report in PP

UPAWS Finance Committee Minutes

Meeting Date: Thursday, May 21st, 2026 at 5:00pm

Meeting Location: Google Meet

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

Excused: Jill Compton

New Business












- **Review March & April Financial Reports:** The committee reviewed the March and April Financial Reports. Kathy asked about an outstanding A/R from Marquette County. Chris reviewed Quickbooks and noted that it looked like an adjustment was posted to an invoice last year and the payment that came in may not have been allocated to close out that payment. He will investigate and report back next month. With Ryan stepping into the Shelter Manager role, Kathy asked if training was done. Chris noted that he has been going over things with Ryan in bits. As the committee discussed further, Kathy offered to record a video on the basics of reading Financial Statements that could be used as management or board members change going forward. Additional context could be added to that video each time it is reviewed with more current items.
- **Positive Pay:** Chris reported that he met with Nicolet to review our accounts recently and would like to implement positive pay at UPAWS. The committee concurred that this was protection we should implement for the minor cost.

Old Business








- **Updated Finance Policies:** The committee had final discussions and made a few more revisions to the proposed updated Finance Policies. The committee agreed that the policies are ready to be forwarded to the Board for final adoption.

The meeting adjourned at 5:51 pm







Next Meeting: Tuesday, June 23rd in Person (Location TBD)



Goal 1: Strengthen the skills and sustainability of UPAWS' leadership and workforce			
Priority	Milestone	Progress	Status
Board Development	Three additional board members	One new board member added.	
	Enhanced board calendar	Explored a more detailed calendar in Google Workspace, but seems to have limited options. Still exploring.	
	Board responsibilities presentation	Board development will review and take on task. Grow and Lead offered to do a training to clarify roles and responsibilities of serving on a board if desired.	
Staff Recruitment and Retention	Organizational chart up to date	Personnel Committee started reviewing job descriptions and discussed potential position changes in May.	
	Annual staff survey implemented	Not started but Ryan is looking into creating an annual survey.	
	Weekly staff/manager check-ins established	Reinstated all-staff monthly meetings to check in on everyone. Still having daily morning check ins with all staff as well. Will evaluate individual meetings in the future depending on organizational structure changes pending.	
	Manager's annual review conducted	Six month review to be completed in October.	
	Approved SOPs in published format on Drive, printed where appropriate, and fully implemented with dedicated staff review time	Chris and Ryan are merging all of the completed SOPs into one document to be made available on the Google Drive	
	Establish staff training program	NEW: Ryan is starting to develop	
	Volunteer Engagement	Volunteer info in Neon	Not started yet. Ann to review this summer.
Marketing plan created for foster program		Not started yet.	
New volunteer descriptions posted on website		Ann updated the volunteer section of the website to include all of the new positions available. The website now includes an online form for potential volunteers to apply to help streamline the process.	

Goal 2: Increase services for animals while deepening connections with people

Priority	Milestone	Progress	Status
Community Spay and Neuter Program	Sands Township Appeal process in motion	Have not applied for the Special Use Permit. UPAWS is still interested in offering expanded Spay & Neuter services to the public. Also pending building partnerships with our local vets.	
	Community Spay & Neuter Fundraiser ideas presented	Nikki will brainstorm and present an idea. Previous fundraisers include the "Spaygetti Dinner"	
Community Outreach and Communication	Action steps regarding improved phone availability completed	Phone SOPs still need to be completed. Reached out to a volunteer that has helped before answering the phones and she is interested in helping again. Ryan is continuing to research options with our phone system and a chatbot.	
	Shelter hours and appointments options evaluated and implemented	Cats and small critters no longer require an appointment. An R&R is in progress to be submitted to the board on a plan for dogs.	
	Implement community education program	Ann is working on developing a plan.	
	Complete one service organization presentation	COMPLETE - Presented to the Rotary Club of Marquette at the Holiday Inn.	
	Upgrade website	NEW: Discussions have started	

Goal 3: Improve UPAWS' financial health and build long-term community confidence

Priority	Milestone	Progress	Status
Fundraising and Donor Relations	Ensure policies and bylaws reflect the new committee structure	Policy & Bylaw committee to present final changes for committee changes to Bylaws by June.	
	Consider 5 major donor asks	Not started	
	Consider fostering 2-3 corporate relationships	Not started	
Community Collaborations and Partnerships	NMU internship explored	Not started	
	Partner with one other organization for an offsite adoption event	Not started	
Reputation and Transparency	Staff spotlight in newsletter/Facebook	Ann started posting staff picks for adoptable animals and Ryan wrote his first from the manager newsletter article.	

	Minimum of one success story per month on social media	Several recent success stories have been posted on social media.	
	Participation in at least one additional community event	Nikki and Ann are coordinating participating at an event at Tractor Supply.	

Strategic Planning Meeting Notes	5/15/2026 @ 12pm via Google Meet
Present: Chris Danik (Chair), Lynn Andronis, Ryan McLaren	
The committee discussed the current progress of each item. Two new items were added since the plan was adopted. The committee felt these items were a high priority for the organization based on recent discussions. The first item being an implemented staff training plan and the second being an updated website. Additionally, Chris noted that some of the core of our website is running on outdated technology that would take significant updates. This was discovered due to some forms that had stopped working.	

UPAWS Mission

UPAWS champions the wellbeing of pets by providing safe shelter, promoting adoption, and fostering a compassionate community through education and supportive services.

UPAWS Vision

A compassionate community where all pets are safe, cared for, and treated with respect.

UPAWS Core Values

- Collaboration** We work together with staff, volunteers, rescue partners, veterinarians, and the community to improve outcomes for animals. By sharing knowledge, resources, and responsibility, we can save more lives and provide better care than any one group could alone.
- Transparency** We are open and honest about our policies, decisions, challenges, and outcomes. By clearly sharing how we operate and why we do what we do, we build trust, accountability, and informed community support.
- Empathy** We approach every animal and every person with compassion, patience, and understanding. We recognize the emotional and physical needs of animals, and we honor the experiences of adopters, pet owners, volunteers, and staff—especially during difficult moments.
- No-Kill Philosophy** We are committed to saving the lives of healthy and treatable animals through proactive programs, compassionate care, and strong community partnerships. We do not euthanize animals for space, time, or convenience, and we ensure humane outcomes when suffering cannot be alleviated.

Full Plan Details: <https://docs.google.com/document/d/1CibCUnAyCd8kJSRAIga1kkZ3w8vXyer3/edit>

POLICY & BYLAWS COMMITTEE MEETING MINUTES

May 11, 2026, 6:30pm, Border Grill Negaunee

Attendees: Leslie Hurst, Christine Larson, Linda Roncaglione

Excused Absence: Lynn Andronis, Brian Hummel

- [April Minutes](#) - Approved. The draft was included in the April 22, 2026 Board Meeting packet.
- Bylaws Review Project:
 - Vision and Mission were updated per the approved March 25, 2026 Board Meeting R&R to Adopt New Mission, Vision and Core Values. We decided the Core Values belong in the Policies & Procedures which will be done as part of the P&P review project (see *Note at bottom).
 - Completed the Report & Recommendation for the 5/27/26 Board Meeting. Leslie will route for final review and then submit to the Board by 6pm, 5/20/26.
- Leslie will make sure the Policy & Procedure document with the 3/27/23 Board Approved Updates is posted to the Google Drive and UPAWS website.
- Next Meeting June 8, 2026, Negaunee Border Grill

*NOTE:

- Core values should be documented in a central, highly visible manner to embed them into the organizational culture. Key locations include the company website's "About" page, employee handbook, building signage, onboarding materials, and strategic plans. They should be reinforced in company meetings, through digital signage, and in performance review systems.
- Strategic Planning Committee - Where is the Strategic Plan shared (UPAWS website with Bylaws, P&P, etc.)?
- Personnel Committee - Incorporate core values into performance reviews.

Donor Development Committee Board Report – May 2026

May 19, 2026 - Virtual

The Donor Development Committee met virtually on May 19, 2026, with Nikki Dewald chairing in Steffani Baker's absence. Discussion focused on Neon database processes, donor stewardship, and clarification of donor development roles and responsibilities.

Nikki provided updates on learning the current donor data transfer process into Neon and discussed working with Shelter Manager Ryan to improve efficiency. The committee also discussed database cleanup priorities, including duplicate records and management of deceased donor records.

The committee reviewed failed and lapsed monthly donors for 2026 and agreed personal phone calls would be an appropriate stewardship approach. Nikki will prepare an updated list and draft outreach script for the June meeting.

The Windfall wealth screening platform was also discussed. The committee agreed that additional research and clearer direction regarding donor development responsibilities are needed before moving forward with implementation. Immediate priorities remain database cleanup and clarification of staff versus committee roles in donor development efforts.

Nikki shared that the draft of the Summer Pet Gazette has been completed. The committee previously discussed working with Ann on including future donor development and stewardship topics within upcoming editions to help strengthen donor engagement and communication. The committee will discuss with Ann the possibility of this for the next issue.

Next meeting: June 16, 2026 noon - virtual