PARK COUNTY ANIMAL SHELTER
STATEMENTS OF FINANCIAL POSITION
As of August 31, 2026 and 2025

ASSETS

	August 31, 2026	August 31, 2025
CURRENT ASSETS		
Operating Account	$ 235,696	$ 174,845
Reserve Fund	304,666	302,396
Petty Cash	50	50
Total Cash and Cash Equivalents	540,412	477,291
Prepaid Insurance	-	-
	540,412	477,291
FIXED ASSETS		
Buildings	2,745,261	2,745,261
Equipment	177,635	173,635
Furniture and Fixtures	109,272	109,272
Land	124,786	124,786
Land Improvements	190,920	190,920
Vehicle	30,000	30,000
Website	5,500	5,500
	3,383,374	3,379,374
Less: Accumulated Depreciation	(747,747)	(638,162)
	2,635,627	2,741,212
OTHER ASSET		
Capital Construction Account	102,465	102,465
Brokerage Account - Absaroka Wealth Management	447,655	301,957
Brokerage Account - Next Inc.	-	-
	550,120	404,422
TOTAL ASSETS	**$ 3,726,159**	**$ 3,622,925**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	$ 4,179	$ 7,447
Payroll Liabilities	10,622	7,669
	14,801	15,116
LONG TERM LIABILITIES		
None	-	-
	-	-
NET ASSETS		
Restricted	550,120	404,422
Unrestricted	3,161,238	3,203,387
	3,711,358	3,607,809
TOTAL LIABILITIES AND NET ASSETS	**$ 3,726,159**	**$ 3,622,925**

See Accompanying Accountants' Compilation Report

PARK COUNTY ANIMAL SHELTER
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Eight-Month Periods Ended August 31, 2026 and 2025

	August			Year-to-Date		
	2026	2025	Increase (Decrease)	2026	2025	Increase (Decrease)
REVENUES						
Donations						
Adoption Sponsorships	$ 390	$ -	$ 390	$ 1,145	$ 2,450	$ (1,305)
Appeals & Newsletters	-	-	-	-	-	-
Designated Medical Donations	-	-	-	85	200	(115)
Dog & Cat Banks	-	-	-	1,350	563	787
Endowment Designated Donations	-	-	-	-	-	-
Individuals / Business Contributions	7,141	10,362	(3,221)	144,668	280,100	(135,432)
K9 Grass Designated Donations	-	-	-	16,666	-	16,666
Memorial / Honorary Donations	11,300	-	11,300	14,074	3,659	10,415
Monthly Donations	70	850	(780)	13,812	9,308	4,504
Non-Cash Donations	1,276	1,148	128	15,778	5,616	10,162
Spay / Neuter Donations	-	-	-	140	100	40
TNR	-	-	-	-	-	-
Total Donations	20,177	12,360	7,817	207,718	301,996	(94,278)
Grants						
Business Grants	3,000	40	2,960	3,000	40	2,960
Foundation / Trust Grants	-	250	(250)	-	14,186	(14,186)
Non-Profit Grants	-	-	-	-	1,000	(1,000)
Total Grants	3,000	290	2,710	3,000	15,226	(12,226)
Government Contracts						
City of Cody Contract	4,167	4,167	-	33,333	33,733	(400)
Total Government Contracts	4,167	4,167	-	33,333	33,733	(400)
Shelter Programs and Services						
Adoption Fees	4,476	1,005	3,471	22,628	12,116	10,512
Birthday Parties	-	-	-	-	400	(400)
Dog Washing	20	-	20	1,096	165	931
Microchip Fees	15	-	15	263	575	(312)
Redemption Fees	60	90	(30)	1,245	1,370	(125)
Spay & Neuter Fees	-	-	-	84	42	42
Surrender Fees	641	245	396	4,183	2,147	2,036
Vaccination Fees	75	-	75	162	-	162
Total Shelter Programs and Services	5,287	1,340	3,947	29,661	16,815	12,846
Merchandise						
Merchandise	30	10	20	321	460	(139)
Total Merchandise	30	10	20	321	460	(139)
Special Event Revenue						
Adoption Events	-	-	-	-	240	(240)
Annual Event	750	-	750	794	838	(44)
Bingo Night	-	173	(173)	370	591	(221)
Tails & Trails	-	-	-	-	-	-
Third Party Events	156	250	(94)	1,847	13,562	(11,715)
Vaccination Clinics	-	-	-	-	-	-
Other PCAS Events	-	-	-	7,628	809	6,819
Total Special Event Income	906	423	483	10,639	16,040	(5,401)
Other Revenue						
Dividend Income	925	246	679	7,868	3,592	4,276
Interest Income	184	386	(202)	1,591	(902)	2,493
Realized Gain (Loss) on Investments	-	-	-	5,119	-	5,119
Unrealized Gain (Loss) on Investments	5,776	3,550	2,226	31,617	13,073	18,544
Other Income	-	-	-	919	-	919
Total Other Income	6,885	4,182	2,703	47,114	15,763	31,351
TOTAL REVENUES	**40,452**	**22,772**	**17,680**	**331,786**	**400,033**	**(68,247)**

	August			Year-to-Date		
	2026	2025	Increase (Decrease)	2026	2025	Increase (Decrease)
PROGRAM EXPENSES						
Animal Care - Canine Care Supplies	977	759	218	8,409	4,974	3,435
Animal Care - Cleaning Supplies	496	771	(275)	3,189	2,829	360
Animal Care - Feline Care Supplies	1,521	1,201	320	7,815	8,657	(842)
Animal Care - Microchips	-	-	-	-	2,875	(2,875)
Animal Care - Other Supplies	107	52	55	2,730	624	2,106
Program - Annual Fundraising Event	260	-	260	1,445	175	1,270
Program - Bingo Night	-	-	-	-	-	-
Program - General Fundraising Expenses	-	-	-	60	1,050	(990)
Program - Tails & Trails	-	-	-	-	-	-
Program - Foster Expenses	-	-	-	-	-	-
Program - Merchandise / Retail	-	-	-	-	300	(300)
Veterinary Services - Diagnostic / Imaging	740	1,197	(457)	3,466	9,274	(5,808)
Veterinary Services - Spay / Neuter	3,345	3,340	5	13,356	16,544	(3,188)
Veterinary Services - Surgery/Other	734	40	694	3,109	8,133	(5,024)
Veterinary Services - Dental	-	-	-	-	-	-
Veterinary Services - Prescription Drugs/Vaccines	1,495	457	1,038	7,584	5,225	2,359
Total Program Expenses	9,675	7,817	1,858	51,163	60,660	(9,497)
GENERAL & ADMINISTRATIVE EXPENSES						
Accounting Fees	1,884	3,617	(1,733)	16,745	21,409	(4,664)
Advertising	762	204	558	5,059	7,624	(2,565)
Affiliate & Membership Dues	-	17	(17)	-	17	(17)
Bank Charges & Fees	156	390	(234)	1,657	855	802
Board Insurance	-	-	-	827	804	23
Brokerage Management	-	-	-	2,864	-	2,864
Bulk Mailing Annual Fee	-	-	-	-	-	-
Computer Expense	-	-	-	-	90	(90)
Continuing Education	-	-	-	-	-	-
Depreciation	9,186	9,038	148	73,432	69,867	3,565
Facilities - Building / Property Insurance	1,555	-	1,555	16,408	12,929	3,479
Facilities - Building Repairs & Maintenance	1,103	-	1,103	2,910	7,062	(4,152)
Facilities - Security System	532	-	532	2,815	1,205	1,610
Facilities - Utilities	1,548	1,597	(49)	12,037	12,810	(773)
Hospitality & Donor Cultivation	-	-	-	210	-	210
Legal Fees	-	-	-	2,935	1,000	1,935
Licenses and Permits	-	-	-	-	-	-
Loss in Disposal of Assets	-	-	-	-	-	-
Merchandise / Retail	-	-	-	-	-	-
Merchant Fees	96	-	96	96	171	(75)
Newsletter Expenses	-	-	-	691	-	691
Office Supplies	86	32	54	976	554	422
Payroll - Salaries & Wages	17,266	14,231	3,035	147,937	146,189	1,748
Payroll - Salaries & Wages - Accrued	1,904	2,315	(411)	(2,627)	(7,815)	5,188
Payroll - Subscription & Fees	-	-	-	-	-	-
Payroll Taxes - Accrued	95	158	(63)	336	(422)	758
Payroll Taxes - SS/Medicare	1,321	2,661	(1,340)	11,317	14,531	(3,214)
Payroll Taxes - UI/WC	1,923	1,309	614	3,210	3,383	(173)
Postage & Mailing	974	-	974	1,131	-	1,131
Printing & Copying	613	-	613	2,088	115	1,973
Staff Development	-	-	-	1,493	137	1,356
Subscriptions & Software	1,992	118	1,874	7,083	6,776	307
Telephone & Internet	596	766	(170)	3,039	2,013	1,026
Travel Expenses	-	-	-	343	-	343
Uniforms	-	-	-	964	201	763
Vehicle Expenses	88	89	(1)	1,083	829	254
Volunteer & Staff Appreciation Expenses	-	-	-	-	307	(307)
Website Expense	-	-	-	21	480	(459)
Unanticipated Expense (Board Aprroval Only)	-	-	-	-	-	-
Total General & Administrative Expenses	43,680	36,542	7,138	317,080	303,121	13,959
TOTAL EXPENSES	**53,355**	**44,359**	**8,996**	**368,243**	**363,781**	**4,462**
CHANGE IN NET ASSETS	**$ (12,903)**	**$ (21,587)**	**$ 8,684**	**$ (36,457)**	**$ 36,252**	**$ (72,709)**
NET ASSETS AT BEGINNING OF PERIOD				**3,747,815**	**3,571,557**	
NET ASSETS AT END OF PERIOD				**$ 3,711,358**	**$ 3,607,809**	

PARK COUNTY ANIMAL SHELTER
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Eight-Month Period Ended August 31, 2026

	August			Year-to-Date			Annual	
	2026	Budget	Over (Under)	2026	Budget	Over (Under)	Annual Budget	Remaining In Annual Budget
REVENUES								
Donations								
Adoption Sponsorships	$ 390	$ -	$ 390	$ 1,145	$ -	$ 1,145	$ -	$ (1,145)
Appeals & Newsletters	-	333	(333)	-	2,333	(2,333)	4,000	4,000
Designated Medical Donations	-	-	-	85	-	85	-	(85)
Dog & Cat Banks	-	167	(167)	1,350	1,167	183	2,000	650
Endowment Designated Dontations	-	833	(833)	-	5,833	(5,833)	10,000	10,000
Individuals / Business Contributions	7,141	33,333	(26,192)	144,668	233,333	(88,665)	400,000	255,332
K9 Grass Designated Donations	-	-	-	16,666	-	16,666	-	(16,666)
Memorial / Honorary Donations	-	417	(417)	14,074	2,917	11,157	5,000	(9,074)
Monthly Donations	11,300	1,250	10,050	13,812	8,750	5,062	15,000	1,188
Non-Cash Donations	70	833	(763)	15,778	5,833	9,945	10,000	(5,778)
Spay / Neuter Donations	1,276	-	1,276	140	-	140	-	(140)
TNR	-	-	-	-	-	-	-	-
Total Donations	20,177	37,167	(16,990)	207,718	260,167	(52,449)	446,000	238,282
Grants								
Business Grants	3,000	417	2,583	3,000	2,917	83	5,000	2,000
Foundation / Trust Grants	-	8,333	(8,333)	-	58,333	(58,333)	100,000	100,000
Non-Profit Grants	-	625	(625)	-	4,375	(4,375)	7,500	7,500
Total Grants	3,000	9,375	(6,375)	3,000	65,625	(62,625)	112,500	109,500
Government Contracts								
City of Cody Contract	4,167	4,167	0	33,333	29,167	4,166	50,000	16,667
Total Government Contracts	4,167	4,167	0	33,333	29,167	4,166	50,000	16,667
Shelter Programs and Services								
Adoption Fees	4,476	2,500	1,976	22,628	17,500	5,128	30,000	7,372
Birthday Parties	-	-	-	-	-	-	-	-
Dog Washing	20	42	(22)	1,096	292	804	500	(596)
Microchip Fees	15	63	(48)	263	438	(175)	750	487
Redemption Fees	60	292	(232)	1,245	2,042	(797)	3,500	2,255
Spay & Neuter Fees	-	-	-	84	-	84	-	(84)
Surrender Fees	641	333	308	4,183	2,333	1,850	4,000	(183)
Vaccination Fees	75	-	75	162	-	162	-	(162)
Total Shelter Programs and Services	5,287	3,229	2,058	29,661	22,604	7,057	38,750	9,089
Merchandise								
Merchandise	30	-	30	321	-	321	-	(321)
Total Merchandise	30	-	30	321	-	321	-	(321)
Special Event Revenue								
Adoption Events	-	-	-	-	-	-	-	-
Annual Event	750	6,667	(5,917)	794	46,667	(45,873)	80,000	79,206
Bingo Night	-	250	(250)	370	1,750	(1,380)	3,000	2,630
Tails & Trails	-	-	-	-	-	-	-	-
Third Party Events	156	833	(677)	1,847	5,833	(3,986)	10,000	8,153
Vaccination Clinics	-	-	-	-	-	-		
Other PCAS Events	-	-	-	7,628	-	7,628	-	(7,628)
Total Special Event Income	906	7,750	(6,844)	10,639	54,250	(43,611)	93,000	82,361
Other Revenue								
Dividend Income	925	417	508	7,868	2,917	4,951	5,000	(2,868)
Interest Income	184	208	(24)	1,591	1,458	133	2,500	909
Realized Gain (Loss) on Investments	-	-	-	5,119	-	5,119	-	(5,119)
Unrealized Gain (Loss) on Investments	5,776	-	5,776	31,617	-	31,617	-	(31,617)
Other Income	-	-	-	919	-	919	-	(919)
Total Other Income	6,885	625	6,260	47,114	4,375	42,739	7,500	(39,614)
TOTAL REVENUES	**40,452**	**62,313**	**(21,861)**	**331,786**	**436,188**	**(104,402)**	**747,750**	**415,964**

	August			Year-to-Date			Annual	
	2026	Budget	Over (Under)	2026	Budget	Over (Under)	Annual Budget	Remaining In Annual Budget
PROGRAM EXPENSES								
Animal Care - Canine Care Supplies	977	833	144	8,409	5,833	2,576	10,000	1,591
Animal Care - K9 Grass Cleaning	-	83	(83)		583	(583)	1,000	1,000
Animal Care - Cleaning Supplies	496	625	(129)	3,189	4,375	(1,186)	7,500	4,311
Animal Care - Feline Care Supplies	1,521	1,042	479	7,815	7,292	523	12,500	4,685
Animal Care - Microchips	-	292	(292)	-	2,042	(2,042)	3,500	3,500
Animal Care - Other Supplies	107	42	65	2,730	292	2,438	500	(2,230)
Program - Annual Fundraising Event	260	833	(573)	1,445	5,833	(4,388)	10,000	8,555
Program - Bingo Night	-	-	-	-	-	-	-	-
Program - General Fundraising Expenses	-	417	(417)	60	2,917	(2,857)	5,000	4,940
Program - Tails & Trails	-	-	-	-	-	-	-	-
Program - Foster Expenses	-	42	(42)	-	292	(292)	500	500
Program - Merchandise / Retail	-	-	-	-	-	-	-	-
Veterinary Services - Diagnostic / Imaging	740	1,250	(510)	3,466	8,750	(5,284)	15,000	11,534
Veterinary Services - Spay / Neuter	3,345	1,250	2,095	13,356	8,750	4,606	15,000	1,644
Veterinary Services - Surgery/Other Vet Services	734	833	(99)	3,109	5,833	(2,724)	10,000	6,891
Veterinary Services - Dental	-	208	(208)	-	1,458	(1,458)	2,500	2,500
Veterinary Services - Prescription Drugs/Vaccines	1,495	833	662	7,584	5,833	1,751	10,000	2,416
Total Program Expenses	9,675	8,583	1,092	51,163	60,083	(8,920)	103,000	51,837
GENERAL & ADMINISTRATIVE EXPENSES								
Accounting Fees	1,884	2,083	(199)	16,745	14,583	2,162	25,000	8,255
Advertising	762	833	(71)	5,059	5,833	(774)	10,000	4,941
Affiliate & Membership Dues	-	21	(21)	-	146	(146)	250	250
Bank Charges & Fees	156	8	148	1,657	58	1,599	100	(1,557)
Board Insurance	-	8	(8)	827	58	769	100	(727)
Brokerage Management	-	100	(100)	2,864	700	2,164	1,200	(1,664)
Bulk Mailing Annual Fee	-	83	(83)	-	583	(583)	1,000	1,000
Computer Expense	-	167	(167)	-	1,167	(1,167)	2,000	2,000
Continuing Education	-	417	(417)	-	2,917	(2,917)	5,000	5,000
Depreciation	9,186	6,667	2,519	73,432	46,667	26,765	80,000	6,568
Facilities - Building / Property Insurance	1,555	1,667	(112)	16,408	11,667	4,741	20,000	3,592
Facilities - Building Repairs & Maintenance	1,103	833	270	2,910	5,833	(2,923)	10,000	7,090
Facilities - Security System	532	375	157	2,815	2,625	190	4,500	1,685
Facilities - Utilities	1,548	1,667	(119)	12,037	11,667	370	20,000	7,963
Hospitality & Donor Cultivation	-	83	(83)	210	583	(373)	1,000	790
Legal Fees	-	83	(83)	2,935	583	2,352	1,000	(1,935)
Licenses & Permits	-	-	-	-	-	-	-	-
Loss in Disposal of Assets	-	-	-	-	-	-	-	-
Merchandise / Retail	-	-	-	-	-	-	-	-
Merchant Fees	96	17	79	96	117	(21)	200	104
Newsletter Expenses	-	125	(125)	691	875	(184)	1,500	809
Office Supplies	86	167	(81)	976	1,167	(191)	2,000	1,024
Payroll - Salaries & Wages	17,266	27,500	(10,234)	147,937	192,500	(44,563)	330,000	182,063
Payroll - Salaries & Wages - Accrued	1,904	-	1,904	(2,627)	-	(2,627)	-	2,627
Payroll - Subscription & Fees	-	-	-	-	-	-	-	-
Payroll Taxes - Accrued	95	-	95	336	-	336	-	(336)
Payroll Taxes - SS/Medicare	1,321	2,119	(798)	11,317	14,831	(3,514)	25,425	14,108
Payroll Taxes - UI/WC	1,923	208	1,715	3,210	1,458	1,752	2,500	(710)
Postage & Mailing	974	83	891	1,131	583	548	1,000	(131)
Printing & Copying	613	292	321	2,088	2,042	46	3,500	1,412
Staff Development	-	42	(42)	1,493	292	1,201	500	(993)
Strategic Planning	-	250	(250)	-	1,750	(1,750)	3,000	3,000
Subscriptions & Software	1,992	500	1,492	7,083	3,500	3,583	6,000	(1,083)
Telephone & Internet	596	333	263	3,039	2,333	706	4,000	961
Travel Expenses	-	125	(125)	343	875	(532)	1,500	1,157
Uniforms	-	100	(100)	964	700	264	1,200	236
Vehicle Expenses	88	292	(204)	1,083	2,042	(959)	3,500	2,417
Volunteer & Staff Appreciation Expenses	-	83	(83)	-	583	(583)	1,000	1,000
Website Expense	-	63	(63)	21	438	(417)	750	729
Unanticipated Expense (Board Approval Only)	-	417	(417)	-	2,917	(2,917)	5,000	5,000
Total General & Administrative Expenses	43,680	47,810	(4,130)	317,080	334,673	(17,593)	573,725	256,645
TOTAL EXPENSES	**53,355**	**56,394**	**(3,039)**	**368,243**	**394,756**	**(26,513)**	**676,725**	**308,482**
CHANGE IN NET ASSETS	**$ (12,903)**	**$ 5,919**	**$ (18,822)**	**$ (36,457)**	**$ 41,431**	**$ (77,888)**	**$ 71,025**	**$ 107,482**
NET ASSETS AT BEGINNING OF PERIOD				**3,747,815**				
NET ASSETS AT END OF PERIOD				**$ 3,711,358**				