PARK COUNTY ANIMAL SHELTER
STATEMENTS OF FINANCIAL POSITION
As of September 30, 2026 and 2025

ASSETS

	September 30, 2026	September 30, 2025
CURRENT ASSETS		
Operating Account	$ 280,838	$ 183,702
Reserve Fund	304,863	302,576
Petty Cash	50	50
Total Cash and Cash Equivalents	585,751	486,328
Prepaid Insurance	-	-
	585,751	486,328
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	(756,933)	(647,200)
	2,626,441	2,732,174
OTHER ASSET		
Capital Construction Account	102,465	102,465
Brokerage Account - Absaroka Wealth Management	442,511	305,171
Brokerage Account - Next Inc.	-	-
	544,976	407,635
TOTAL ASSETS	**$ 3,757,168**	**$ 3,626,137**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	$ 1,958	$ 1,825
Payroll Liabilities	11,118	9,605
	13,076	11,430
LONG TERM LIABILITIES		
None	-	-
	-	-
NET ASSETS		
Restricted	544,976	407,635
Unrestricted	3,199,116	3,207,072
	3,744,092	3,614,707
TOTAL LIABILITIES AND NET ASSETS	**$ 3,757,168**	**$ 3,626,137**

See Accompanying Accountants' Compilation Report

PARK COUNTY ANIMAL SHELTER
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Nine-Month Periods Ended September 30, 2026 and 2025

	September			Year-to-Date		
	2026	2025	Increase (Decrease)	2026	2025	Increase (Decrease)
REVENUES						
Donations						
Adoption Sponsorships	$ 510	$ -	$ 510	$ 1,655	$ 2,450	$ (795)
Appeals & Newsletters	1,635	-	1,635	1,635	-	1,635
Designated Medical Donations	-	-	-	85	200	(115)
Dog & Cat Banks	-	-	-	1,350	563	787
Endowment Designated Donations	-	-	-	13,781	-	13,781
Individuals / Business Contributions	85,189	21,232	63,957	216,076	301,332	(85,256)
K9 Grass Designated Donations	-	-	-	16,666	-	16,666
Memorial / Honorary Donations	400	-	400	14,474	3,659	10,815
Monthly Donations	-	375	(375)	13,812	9,683	4,129
Non-Cash Donations	734	803	(69)	16,511	6,419	10,092
Spay / Neuter Donations	-	-	-	140	100	40
TNR	-	-	-	-	-	-
Total Donations	88,468	22,410	66,058	296,185	324,406	(28,221)
Grants						
Business Grants	-	-	-	3,000	40	2,960
Foundation / Trust Grants	-	-	-	-	13,936	(13,936)
Non-Profit Grants	-	-	-	-	1,000	(1,000)
Total Grants	-	-	-	3,000	14,976	(11,976)
Government Contracts						
City of Cody Contract	4,167	5,167	(1,000)	37,500	38,900	(1,400)
Total Government Contracts	4,167	5,167	(1,000)	37,500	38,900	(1,400)
Shelter Programs and Services						
Adoption Fees	905	620	285	23,533	12,735	10,798
Birthday Parties	-	-	-	-	400	(400)
Dog Washing	-	20	(20)	1,096	185	911
Microchip Fees	-	-	-	263	575	(312)
Redemption Fees	100	310	(210)	1,345	1,680	(335)
Spay & Neuter Fees	100	-	100	184	42	142
Surrender Fees	140	125	15	4,323	2,272	2,051
Vaccination Fees	-	30	(30)	162	30	132
Total Shelter Programs and Services	1,245	1,105	140	30,906	17,919	12,987
Merchandise						
Merchandise	-	10	(10)	321	470	(149)
Total Merchandise	-	10	(10)	321	470	(149)
Special Event Revenue						
Adoption Events	-	6,880	(6,880)	-	240	(240)
Annual Event	2,250	90	2,160	3,044	7,968	(4,924)
Bingo Night	-	-	-	370	681	(311)
Tails & Trails	-	-	-	-	-	-
Third Party Events	-	-	-	1,847	13,562	(11,715)
Vaccination Clinics	-	-	-	-	-	-
Other PCAS Events	-	-	-	7,628	809	6,819
Total Special Event Income	2,250	6,970	(4,720)	12,889	23,260	(10,371)
Other Revenue						
Dividend Income	1,416	750	666	9,284	4,342	4,942
Interest Income	200	363	(163)	1,791	2,071	(280)
Realized Gain (Loss) on Investments	-	-	-	5,119	-	5,119
Unrealized Gain (Loss) on Investments	(6,559)	2,684	(9,243)	25,057	13,148	11,909
Other Income	-	-	-	919	-	919
Total Other Income	(4,943)	3,797	(8,740)	42,170	19,561	22,609
TOTAL REVENUES	**91,187**	**39,459**	**51,728**	**422,971**	**439,492**	**(16,521)**

	September			Year-to-Date		
	2026	2025	Increase (Decrease)	2026	2025	Increase (Decrease)
PROGRAM EXPENSES						
Animal Care - Canine Care Supplies	522	625	(103)	8,931	5,599	3,332
Animal Care - Cleaning Supplies	446	288	158	3,634	3,117	517
Animal Care - Feline Care Supplies	1,062	178	884	8,877	8,834	43
Animal Care - Microchips	-	-	-	-	2,875	(2,875)
Animal Care - Other Supplies	-	-	-	2,604	624	1,980
Program - Annual Fundraising Event	1,700	-	1,700	3,145	175	2,970
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	1,294	-	1,294	4,761	9,275	(4,514)
Veterinary Services - Spay / Neuter	4,355	-	4,355	17,711	16,544	1,167
Veterinary Services - Surgery/Other	2,512	-	2,512	5,747	8,133	(2,386)
Veterinary Services - Dental	-	-	-	-	-	-
Veterinary Services - Prescription Drugs/Vaccines	2,382	287	2,095	9,966	5,513	4,453
Total Program Expenses	14,273	1,378	12,895	65,436	62,039	3,397
GENERAL & ADMINISTRATIVE EXPENSES						
Accounting Fees	1,958	-	1,958	18,703	21,409	(2,706)
Advertising	3,602	-	3,602	8,661	7,624	1,037
Affiliate & Membership Dues	-	-	-	-	17	(17)
Bank Charges & Fees	101	418	(317)	1,758	1,273	485
Board Insurance	-	-	-	827	804	23
Brokerage Management	-	-	-	2,864	-	2,864
Bulk Mailing Annual Fee	-	-	-	-	-	-
Computer Expense	-	1,294	(1,294)	-	1,383	(1,383)
Continuing Education	-	-	-	-	-	-
Depreciation	9,186	9,038	148	82,619	78,905	3,714
Facilities - Building / Property Insurance	1,555	437	1,118	17,963	13,365	4,598
Facilities - Building Repairs & Maintenance	805	-	805	3,715	7,062	(3,347)
Facilities - Security System	1,281	-	1,281	4,096	1,205	2,891
Facilities - Utilities	1,750	59	1,691	13,787	12,869	918
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	171	(75)
Newsletter Expenses	-	-	-	691	-	691
Office Supplies	20	76	(56)	996	630	366
Payroll - Salaries & Wages	16,956	15,632	1,324	164,892	161,821	3,071
Payroll - Salaries & Wages - Accrued	419	1,755	(1,336)	(2,209)	(6,059)	3,850
Payroll - Subscription & Fees	-	-	-	-	-	-
Payroll Taxes - Accrued	26	(110)	136	362	(532)	894
Payroll Taxes - SS/Medicare	2,730	1,338	1,392	14,047	15,869	(1,822)
Payroll Taxes - UI/WC	368	18	350	3,578	3,400	178
Postage & Mailing	714	-	714	1,845	-	1,845
Printing & Copying	283	-	283	2,371	115	2,256
Staff Development	-	-	-	1,494	137	1,357
Subscriptions & Software	1,979	-	1,979	9,062	6,776	2,286
Telephone & Internet	337	-	337	3,376	2,013	1,363
Travel Expenses	-	-	-	343	-	343
Uniforms	-	-	-	964	201	763
Vehicle Expenses	109	1,228	(1,119)	1,191	2,057	(866)
Volunteer & Staff Appreciation Expenses	-	-	-	-	308	(308)
Website Expense	-	-	-	21	480	(459)
Unanticipated Expense (Board Aprroval Only)	-	-	-	-	-	-
Total General & Administrative Expenses	44,179	31,183	12,996	361,258	334,303	26,955
TOTAL EXPENSES	**58,452**	**32,560**	**25,891**	**426,694**	**396,342**	**30,352**
CHANGE IN NET ASSETS	**$ 32,735**	**$ 6,898**	**$ 25,837**	**$ (3,723)**	**$ 43,150**	**$ (46,873)**
NET ASSETS AT BEGINNING OF PERIOD				**3,747,815**	**3,571,557**	
NET ASSETS AT END OF PERIOD				**$ 3,744,092**	**$ 3,614,707**	

PARK COUNTY ANIMAL SHELTER
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Nine-Month Period Ended September 30, 2026

	September			Year-to-Date			Annual	
	2026	Budget	Over (Under)	2026	Budget	Over (Under)	Annual Budget	Remaining In Annual Budget
REVENUES								
Donations								
Adoption Sponsorships	$ 510	$ -	$ 510	$ 1,655	$ -	$ 1,655	$ -	$ (1,655)
Appeals & Newsletters	1,635	333	1,302	1,635	3,000	(1,365)	4,000	2,365
Designated Medical Donations	-	-	-	85	-	85	-	(85)
Dog & Cat Banks	-	167	(167)	1,350	1,500	(150)	2,000	650
Endowment Designated Dontations	-	833	(833)	13,781	7,500	6,281	10,000	(3,781)
Individuals / Business Contributions	85,189	33,333	51,856	216,076	300,000	(83,924)	400,000	183,924
K9 Grass Designated Donations	-	-	-	16,666	-	16,666	-	(16,666)
Memorial / Honorary Donations	-	417	(417)	14,474	3,750	10,724	5,000	(9,474)
Monthly Donations	400	1,250	(850)	13,812	11,250	2,562	15,000	1,188
Non-Cash Donations	734	833	(99)	16,511	7,500	9,011	10,000	(6,511)
Spay / Neuter Donations	-	-	-	140	-	140	-	(140)
TNR	-	-	-	-	-	-	-	-
Total Donations	88,468	37,167	51,301	296,185	334,500	(38,315)	446,000	149,815
Grants								
Business Grants	-	417	(417)	3,000	3,750	(750)	5,000	2,000
Foundation / Trust Grants	-	8,333	(8,333)	-	75,000	(75,000)	100,000	100,000
Non-Profit Grants	-	625	(625)	-	5,625	(5,625)	7,500	7,500
Total Grants	-	9,375	(9,375)	3,000	84,375	(81,375)	112,500	109,500
Government Contracts								
City of Cody Contract	4,167	4,167	0	37,500	37,500	-	50,000	12,500
Total Government Contracts	4,167	4,167	0	37,500	37,500	-	50,000	12,500
Shelter Programs and Services								
Adoption Fees	905	2,500	(1,595)	23,533	22,500	1,033	30,000	6,467
Birthday Parties	-	-	-	-	-	-	-	-
Dog Washing	-	42	(42)	1,096	375	721	500	(596)
Microchip Fees	-	63	(63)	263	563	(300)	750	487
Redemption Fees	100	292	(192)	1,345	2,625	(1,280)	3,500	2,155
Spay & Neuter Fees	100	-	100	184	-	184	-	(184)
Surrender Fees	140	333	(193)	4,323	3,000	1,323	4,000	(323)
Vaccination Fees	-	-	-	162	-	162	-	(162)
Total Shelter Programs and Services	1,245	3,229	(1,984)	30,906	29,063	1,844	38,750	7,844
Merchandise								
Merchandise	-	-	-	321	-	321	-	(321)
Total Merchandise	-	-	-	321	-	321	-	(321)
Special Event Revenue								
Adoption Events	-	-	-	-	-	-	-	-
Annual Event	2,250	6,667	(4,417)	3,044	60,000	(56,956)	80,000	76,956
Bingo Night	-	250	(250)	370	2,250	(1,880)	3,000	2,630
Tails & Trails	-	-	-	-	-	-	-	-
Third Party Events	-	833	(833)	1,847	7,500	(5,653)	10,000	8,153
Vaccination Clinics	-	-	-	-	-	-		
Other PCAS Events	-	-	-	7,628	-	7,628	-	(7,628)
Total Special Event Income	2,250	7,750	(5,500)	12,889	69,750	(56,861)	93,000	80,111
Other Revenue								
Dividend Income	1,416	417	999	9,284	3,750	5,534	5,000	(4,284)
Interest Income	200	208	(8)	1,791	1,875	(84)	2,500	709
Realized Gain (Loss) on Investments	-	-	-	5,119	-	5,119	-	(5,119)
Unrealized Gain (Loss) on Investments	(6,559)	-	(6,559)	25,057	-	25,057	-	(25,057)
Other Income	-	-	-	919	-	919	-	(919)
Total Other Income	(4,943)	625	(5,568)	42,170	5,625	36,545	7,500	(34,670)
TOTAL REVENUES	**91,187**	**62,313**	**28,875**	**422,971**	**560,813**	**(137,842)**	**747,750**	**324,779**

	September			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	522	833	(311)	8,931	7,500	1,431	10,000	1,069
Animal Care - K9 Grass Cleaning	-	83	(83)		750	(750)	1,000	1,000
Animal Care - Cleaning Supplies	446	625	(179)	3,634	5,625	(1,991)	7,500	3,866
Animal Care - Feline Care Supplies	1,062	1,042	20	8,877	9,375	(498)	12,500	3,623
Animal Care - Microchips	-	292	(292)	-	2,625	(2,625)	3,500	3,500
Animal Care - Other Supplies	-	42	(42)	2,604	375	2,229	500	(2,104)
Program - Annual Fundraising Event	1,700	833	867	3,145	7,500	(4,355)	10,000	6,855
Program - Bingo Night	-	-	-	-	-	-	-	-
Program - General Fundraising Expenses	-	417	(417)	60	3,750	(3,690)	5,000	4,940
Program - Tails & Trails	-	-	-	-	-	-	-	-
Program - Foster Expenses	-	42	(42)	-	375	(375)	500	500
Program - Merchandise / Retail	-	-	-	-	-	-	-	-
Veterinary Services - Diagnostic / Imaging	1,294	1,250	44	4,761	11,250	(6,489)	15,000	10,239
Veterinary Services - Spay / Neuter	4,355	1,250	3,105	17,711	11,250	6,461	15,000	(2,711)
Veterinary Services - Surgery/Other Vet Services	2,512	833	1,679	5,747	7,500	(1,753)	10,000	4,253
Veterinary Services - Dental	-	208	(208)	-	1,875	(1,875)	2,500	2,500
Veterinary Services - Prescription Drugs/Vaccines	2,382	833	1,549	9,966	7,500	2,466	10,000	34
Total Program Expenses	14,273	8,583	5,690	65,436	77,250	(11,814)	103,000	37,564
GENERAL & ADMINISTRATIVE EXPENSES								
Accounting Fees	1,958	2,083	(125)	18,703	18,750	(47)	25,000	6,297
Advertising	3,602	833	2,769	8,661	7,500	1,161	10,000	1,339
Affiliate & Membership Dues	-	21	(21)	-	188	(188)	250	250
Bank Charges & Fees	101	8	93	1,758	75	1,683	100	(1,658)
Board Insurance	-	8	(8)	827	75	752	100	(727)
Brokerage Management	-	100	(100)	2,864	900	1,964	1,200	(1,664)
Bulk Mailing Annual Fee	-	83	(83)	-	750	(750)	1,000	1,000
Computer Expense	-	167	(167)	-	1,500	(1,500)	2,000	2,000
Continuing Education	-	417	(417)	-	3,750	(3,750)	5,000	5,000
Depreciation	9,186	6,667	2,519	82,619	60,000	22,619	80,000	(2,619)
Facilities - Building / Property Insurance	1,555	1,667	(112)	17,963	15,000	2,963	20,000	2,037
Facilities - Building Repairs & Maintenance	805	833	(28)	3,715	7,500	(3,785)	10,000	6,285
Facilities - Security System	1,281	375	906	4,096	3,375	721	4,500	404
Facilities - Utilities	1,750	1,667	83	13,787	15,000	(1,213)	20,000	6,213
Hospitality & Donor Cultivation	-	83	(83)	210	750	(540)	1,000	790
Legal Fees	-	83	(83)	2,935	750	2,185	1,000	(1,935)
Licenses & Permits	-	-	-	-	-	-	-	-
Loss in Disposal of Assets	-	-	-	-	-	-	-	-
Merchandise / Retail	-	-	-	-	-	-	-	-
Merchant Fees	-	17	(17)	96	150	(54)	200	104
Newsletter Expenses	-	125	(125)	691	1,125	(434)	1,500	809
Office Supplies	20	167	(147)	996	1,500	(504)	2,000	1,004
Payroll - Salaries & Wages	16,956	27,500	(10,544)	164,892	247,500	(82,608)	330,000	165,108
Payroll - Salaries & Wages - Accrued	419	-	419	(2,209)	-	(2,209)	-	2,209
Payroll - Subscription & Fees	-	-	-	-	-	-	-	-
Payroll Taxes - Accrued	26	-	26	362	-	362	-	(362)
Payroll Taxes - SS/Medicare	2,730	2,119	611	14,047	19,069	(5,022)	25,425	11,378
Payroll Taxes - UI/WC	368	208	160	3,578	1,875	1,703	2,500	(1,078)
Postage & Mailing	714	83	631	1,845	750	1,095	1,000	(845)
Printing & Copying	283	292	(9)	2,371	2,625	(254)	3,500	1,129
Staff Development	-	42	(42)	1,494	375	1,119	500	(994)
Strategic Planning	-	250	(250)	-	2,250	(2,250)	3,000	3,000
Subscriptions & Software	1,979	500	1,479	9,062	4,500	4,562	6,000	(3,062)
Telephone & Internet	337	333	4	3,376	3,000	376	4,000	624
Travel Expenses	-	125	(125)	343	1,125	(782)	1,500	1,157
Uniforms	-	100	(100)	964	900	64	1,200	236
Vehicle Expenses	109	292	(183)	1,191	2,625	(1,434)	3,500	2,309
Volunteer & Staff Appreciation Expenses	-	83	(83)	-	750	(750)	1,000	1,000
Website Expense	-	63	(63)	21	563	(542)	750	729
Unanticipated Expense (Board Approval Only)	-	417	(417)	-	3,750	(3,750)	5,000	5,000
Total General & Administrative Expenses	44,179	47,810	(3,631)	361,258	430,294	(69,036)	573,725	212,467
TOTAL EXPENSES	**58,452**	**56,394**	**2,058**	**426,694**	**507,544**	**(80,850)**	**676,725**	**250,031**
CHANGE IN NET ASSETS	**$ 32,735**	**$ 5,919**	**$ 26,816**	**$ (3,723)**	**$ 53,269**	**$ (56,992)**	**$ 71,025**	**$ 74,748**
NET ASSETS AT BEGINNING OF PERIOD				**3,747,815**				
NET ASSETS AT END OF PERIOD				**$ 3,744,092**				