

west valley
HUMANE SOCIETY



WEST VALLEY HUMANE SOCIETY

*Proposal Submission:
Canyon County Animal Sheltering Services*



October 20th 2025

Board of Canyon County Commissioners
Attn: Animal Shelter Services Project
Canyon County Courthouse
1115 Albany Street
Caldwell, Idaho 83605

Subject: Response to Canyon County Request for Proposals for Animal Sheltering Services

To Whom It May Concern,

On behalf of the Board of Directors of West Valley Humane Society, Inc. (WVHS), I am pleased to submit this formal response to Canyon County Board of Commissioners' Request for Proposals regarding animal sheltering services in Canyon County. WVHS has thoroughly reviewed the RFP and confirms that the entity is prepared to comply with all contractual requirements as outlined.

West Valley Humane Society, Inc. (WVHS) is a 501(c)(3), non-profit organization established in 2007. WVHS has been operating out of the county-owned facility located at 5801 W Graye Lane in Caldwell, ID 83607, since assuming animal sheltering services from Canyon County in 2011. We are an independent entity with no parent organization. We remain deeply committed to serving the residents, animals and municipalities of Canyon County and providing animal services with the experience and accountability this work demands.

Over the past 12 months, WVHS has undergone a comprehensive transformation. This includes a near-complete Board of Directors transition, emergency grant funding secured through a national animal welfare partner, a collaborative operational review with Idaho Humane Society staff, and a strategic assessment conducted by a third-party professional organization. These activities have been undertaken to prepare the organization to better meet the ongoing needs of our municipal partners, and set up the organization for ongoing success and stability.

Our experience with the facility, regional demand, and interjurisdictional collaboration uniquely positions WVHS to continue serving Canyon County, Nampa, and Caldwell with integrity and efficiency. We are proud of our tenure in the community and remain committed to building a sheltering model that reflects the values and expectations of the residents we serve.

Included in this proposal is a brief overview of the firm, a summary of our current financial position, a description of our collective experience in animal sheltering and animal welfare, a customer reference list, key staff, a statement of approach, the completed proposal form, an acknowledgement of receipt of all RFP Addendum, and appendices that include supplemental documentation. For any questions or clarifications, please contact Nicole Criner, Board Vice President at NicoleC@wvhs.pet or (208) 921-8216.

Sincerely,
Nicole Criner
Vice President, Board of Directors
West Valley Humane Society, Inc.

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ORGANIZATIONAL OVERVIEW



Organizational Overview

West Valley Humane Society has served the Canyon County community for over a decade, providing compassionate sheltering services, public education, and pathways to adoption for thousands of animals each year. As a 501(c)(3) nonprofit, WVHS operates with a deep commitment to public service, animal welfare, and regional collaboration, anchored in the belief that every animal deserves a safe, supported journey home.

In recent years, WVHS experienced a series of leadership transitions and financial challenges, prompting public calls for accountability and reform. In response, a newly engaged Board of Directors stepped forward in 2024 with a clear mandate: stabilize the organization, rebuild trust, and ensure WVHS is positioned to serve Canyon County with transparency, consistency, and long-term sustainability.

Over the past year, the Board has:

- Conducted a full audit of WVHS's finances and implemented new oversight protocols
- Reorganized internal systems to ensure responsible stewardship of public and donor funds
- Re-evaluated WVHS's mission, vision, and core values to reflect the evolving needs of the community
- Prioritized transparency, prevention, and humane outcomes across all shelter operations

WVHS now operates with a sharper focus on prevention, reunification, and public education, positioning the shelter not just as a place of intake, but as a trusted lifeline for residents across Canyon County.

The organization's commitment to transparency and humane care is reflected in its 2025 performance metrics:

- **Dog save rate:** 97.7%
- **Cat save rate:** 75.7%
- **Other animals (livestock, rabbits, gerbils, etc.) save rate:** 91.4%
- **Overall save rate:** 89.9%

These outcomes consistently exceed national averages (approximately 83% overall), underscoring WVHS's effectiveness in delivering high-quality care, reducing unnecessary euthanasia, and supporting positive outcomes for animals and families alike.

WVHS is proud of its tenure in the region and remains focused on building a sheltering model that is fiscally responsible, operationally sound, and deeply rooted in the values of the community it serves. The organization welcomes continued collaboration with municipal partners and is committed to delivering contracted services with integrity, transparency, and measurable impact.

FINANCIAL REPORTS



Financial Reports

WVHS is a 501(c)(3) non-profit organization registered with the Idaho Secretary of State and is in good standing with all creditors and vendors. Before the new Board of Directors took over in 2024, the organization lacked robust processes or procedures for financial monitoring and reporting. With the formation of the new board, updated fiscal policies have been adopted to ensure proper control and stewardship of contracted funds.

WVHS hired an independent third-party bookkeeping firm, NowCFO, to complete a review of the 2023 and 2024 financial records in QuickBooks. The internal review highlighted aspects of poor financial controls, without any evidence of financial malfeasance. The organization contracted Olsen Wheeler CPAs, PLLC, to provide an independent accountant's review of the current financial position as well as to file both the 2023 and 2024 IRS Form 990 Informational Tax Return for Non-Profit Organizations. The reviewed financial statements for year-end 2024, the 2024 990s, and year-to-date internal balance sheets and profit and loss statements are attached to the end of this presentation. The Board is confident in the accuracy and completeness of the financial reports presented.

In addition to the reviewed financial statements, the organization has adopted new policies related to cash handling and bank deposits and credit card usage. WVHS has also adopted a Shelter Financial Reserves and Restrictions Policy that defines the shelter's requirements to maintain a minimum of 30 days cash on hand and requirements to properly reserve large bequests to help cover unexpected budgetary deficits related to the general economic cycle.

WVHS's in-depth review of existing financial status, year-long budgetary analysis, and imposed fiscal controls have positioned the entity to accurately budget for the ongoing operating costs of the shelter based on actual historical costs rather than industry standards, assumptions, or less informed projections. Please see the attached financials and supporting financial analysis in **Appendix A**.

EXPERIENCE



Experience

WVHS took over animal sheltering operations from Canyon County in 2011 and has provided consistent care for animals in the County for the last 14 years. In addition to the long-term relationship with Nampa, Caldwell, and Canyon County, the existing Board of Directors is composed of professionals who contribute their volunteer experience and expertise.

Nick Lippincott, Board President:

Nick Lippincott serves as the Regional Director of Lifesaving Programs for Best Friends Animal Society's Mountain West region, overseeing shelter operations support, municipal partnerships, and lifesaving strategy across multiple states. With more than 15 years of experience in municipal and nonprofit animal welfare, Nick specializes in helping agencies implement sustainable, community-centered approaches that improve efficiency and outcomes for both people and pets.

Before joining Best Friends, Nick held leadership roles with Orange County Animal Services in Florida and the Washington Humane Society (now Humane Rescue Alliance) in Washington, D.C., where he led field services, animal protection, and program development. He also served on the Board of Directors for the National Animal Care & Control Association (NACA), advancing professional standards for the industry.

Nick currently resides in Salt Lake City, Utah, with his family and rescue pets.

Nicole Criner, Board Vice President:

Nicole Criner is a seasoned communications executive with a successful track record in fundraising, public relations, and nonprofit leadership across Idaho and the Mountain West. As Senior Strategist and Consultant with Atlas Strategic Communications, she leads campaigns that help corporations, government agencies, and nonprofit organizations build community trust and drive financial development. While directing the Boise State Bronco Athletics Association, Nicole spearheaded a 40% increase in donor participation and a 55% rise in donations during Boise State's philanthropic giving day, achieving record-breaking outcomes multiple years in a row. Her career also includes serving as Director of Communications and Public Affairs at Albertsons for Idaho and the surrounding states, where she advanced brand strategy and intentional community engagement across regional markets. Born and raised in Idaho, Nicole earned her B.A. in communications in 2018 and her Master's in Organizational Leadership in 2020. Nicole has a personal commitment to animal welfare, having adopted her best friend, Lincoln, from West Valley Humane Society in 2019.

Tyler R. Byers, Board Treasurer:

After honorably serving in the United States Marine Corps, Tyler returned to his Idaho roots in 2012 and began his academic journey at Boise State University. While pursuing his degree, he discovered a passion for banking, working as a teller, and quickly realized it was the right path for his career. Tyler earned his bachelor's degree in finance from Boise State in 2015, completed a rigorous loan officer training program, and later returned to school to earn his MBA in 2018. In 2024, he graduated from the esteemed Pacific Coast Banking School, where his thesis was selected for publication in the school's Lending Library.

With nearly 14 years at D.L. Evans Bank, Tyler currently serves as Vice President Regional Credit Officer. Beyond his professional achievements, Tyler is passionate about animal welfare—he adopted his beloved dog Lyla from WVHS in 2022 and has been an active volunteer with the organization since May 2024.

Nancy Orr, Board Secretary:

Nancy Orr serves as the Secretary on the Board of Directors for the West Valley Humane Society. Her commitment to animal welfare spans more than two decades, beginning in 2004 when she joined the shelter as a Veterinary Assistant. When the organization transitioned to a nonprofit entity, Nancy continued her dedicated service as the Adoptions Program Manager, helping countless animals find loving homes. Nancy holds a Bachelor's degree in Animal Science and has devoted her career to improving the lives of animals and supporting the community that cares for them. Her long-standing experience within the shelter and her deep compassion for animals bring valuable insight and continuity to the board.

Kevin Miller, Board Member: Kevin Miller is a nationally recognized radio broadcaster and community advocate with over three decades of experience in journalism, public affairs, and civic engagement. He began his career in New Hampshire, where his morning show became a key stop for presidential candidates during the 1996 campaign and earned him a feature in the inaugural issue of *George* magazine. Miller went on to lead programming and host shows in Alabama, North Carolina, Tennessee, and Pennsylvania, gaining national attention for his coverage of high-profile legal cases and public controversies.

Since 2009, Miller has anchored the morning show on Boise's KIDO TalkRadio, earning the National Association of Broadcasters' Medium Market Personality of the Year award in 2014. His commitment to Idaho runs deep—he's taken his show to Iraq to support deployed National Guardsmen, hand-delivered over 2,000 letters from Treasure Valley residents to Camp Victory, and walked from Hailey to Boise to raise awareness for veterans. He also created *Kevin in the Kennel*, a multi-day live broadcast from inside

West Valley Humane Society to raise awareness and support for pet adoption and shelter services. Miller's voice is trusted across the region, and his work reflects a lifelong dedication to service, storytelling, and strengthening community ties.

CUSTOMER REFERENCE LIST



Customer Reference List

Mayor Debbie Kling

City of Nampa

Address: 411 3rd St S, Nampa, ID 83651

Phone: (208) 565-0000

Affiliation with WVHS: Mayor Kling and the City of Nampa have been longstanding partners with West Valley Humane Society through a municipal sheltering contract.

Jeff Rosenthal, DVM

Chief Executive Officer, Idaho Humane Society

Address: 1300 S Bird St, Boise, ID 83709

Phone: (208) 331-8550

Affiliation with WVHS: Jeff Rosenthal, DVM, serves as the Chief Executive Officer of the Idaho Humane Society, which has partnered closely with West Valley Humane Society since mid-2024. Under his leadership, the Idaho Humane Society provided both advisory and operational support to WVHS during a critical period of transition and reform. Dr. Rosenthal's endorsement reflects firsthand involvement in West Valley's stabilization efforts, including board restructuring, policy development, and operational oversight.

Julie Yamamoto

Former Idaho State Representative

Phone: (208) 986-4487

Affiliation with WVHS: The Yamamoto family has been a longstanding donor and supporter of West Valley Humane Society.

Rob Studebaker

General Manager, Treasure Valley Subaru

Address: 5605 East Gate Blvd, Nampa, ID 83687

Phone: (208) 475-3131

Affiliation with WVHS: Rob has been a strong supporter of West Valley Humane Society, providing financial support and opportunities for community outreach. The WVHS Board of Directors has worked to build a strong relationship with Treasure Valley Subaru, and over the last year has raised close to \$30,000 for the shelter through this partnership.

Brady Gaschler

Senior Manager, Plexus

Address: 16399 N Franklin Blvd, Nampa, ID 83687

Phone: (208) 807-1224

Affiliation with WVHS: Brady Gaschler and his team at Plexus have been incredible supporters of West Valley Humane Society. They've volunteered with the shelter on numerous occasions and organized a workplace fundraiser raising funds for the animals. Their enthusiasm and generosity have made a meaningful impact on the shelter and the communities it serves.

Elizabeth Gamboa - Lead Adoption Grants Manager

PetSmart Charities

Address: 19601 N 27th Ave, Phoenix, AZ 85027

Phone: (480) 536-3273

Affiliation with WVHS: West Valley Humane Society has built a strong partnership with Liz Gamboa of PetSmart Charities, who has provided invaluable guidance in coordinating successful adoption events and identifying grant opportunities. Her continued collaboration has helped expand community reach, increase adoptions, and strengthen long-term impact.

Melanie Ryneerson (EL)

PetSmart, Local Partnership

Address: 130 N. Milwaukee St, Boise, ID

Phone: (208) 377-9748

Affiliation with WVHS: Melanie and her team at PetSmart Boise have been wonderful partners in helping shelter animals find their forever homes. Together, we host monthly adoption events at their store and actively promote them, creating welcoming opportunities for the public from across Treasure Valley to meet adoptable pets and learn about WVHS.

*A letter of support from the Idaho Humane Society has been provided and is available in **Appendix B.***

ORGANIZATIONAL STRUCTURE & STAFFING



Organizational Structure and Staffing

WVHS has over a decade of experience operating the shelter and meeting the needs of its municipal partners. The organization's success is due to its dedicated, experienced staff. As part of the organizational overhaul completed in 2024, the organization restructured its management team and key personnel. Listed below are the key organizational employees who ensure proper care of animals held at WVHS.

Vacant, Executive Director:

The Executive Director position at West Valley Humane Society has remained vacant since 2024, as the Board of Directors has prioritized financial stabilization, operational consistency, and long-term sustainability before expanding executive leadership. This decision reflects WVHS's commitment to responsible governance and strategic restraint, ensuring the organization is structurally sound and mission-aligned before onboarding a new executive.

In the absence of a paid executive, WVHS has relied on a skilled management team and a deeply engaged volunteer Board of Directors. Each board member contributes over ten hours of executive-level expertise per week, at no cost to the shelter, to support operations, guide strategic planning, and maintain continuity of care. This level of commitment underscores the Board's dedication to WVHS's mission and its determination to build a sustainable, transparent framework for animal sheltering services.

As outlined in the Statement of Approach, WVHS intends to initiate a search for a qualified Executive Director once the organization is positioned to fully support the role. The future Executive Director will be tasked with advancing WVHS's mission through corporate partnerships, deepening community engagement, and supporting a collaborative, outcomes-driven model across Canyon County.

Emily Gamble, Public Operations Manager:

Emily Gamble is the Public Operations Manager at West Valley Humane Society, bringing several years of experience in animal welfare, community engagement, and organizational leadership. She began her career with WVHS in 2022 as a Customer Service Specialist, quickly advancing to Front Desk Manager in 2023 and Volunteer Director in 2024. In March 2025, Emily assumed her current role, overseeing all public-facing operations, including volunteer programs, donor relations, social media, community outreach, events, and public relations.

Emily holds an Associate's Degree in Business Management and is a Certified Euthanasia Technician (CET), combining administrative expertise with compassionate

care. Her leadership has strengthened WVHS's connection with the community, fostered strategic partnerships, and expanded the organization's reach and impact. Known for her passion for animal advocacy and commitment to excellence, Emily is dedicated to advancing humane education, enhancing public engagement, and supporting WVHS's mission of giving every animal a chance at a better life.

Maddie Kuntz, Pathways Manager: Maddie Kuntz is the Pathways Manager at West Valley Humane Society, bringing over eight years of experience in animal care, shelter operations, and program coordination. She oversees staff responsible for daily animal care, supervises intake assessments and documentation, and manages animal flow through adoptions, transfers, and foster placements. Maddie also collaborates closely with Animal Control Officers, municipal partners, and the public to ensure smooth operations and accurate records across the shelter.

CET-certified (Certified Euthanasia Technician), Maddie has developed deep expertise in intake, clinic support, kennel management, and pathways strategy. She is known for her versatility, hands-on leadership, and unwavering commitment to high-quality outcomes for every animal in her care. Driven by a lifelong passion for animal welfare, Maddie plays a vital role in delivering professional, compassionate, and effective shelter services throughout Canyon County.

Deanna Whalen, Clinic Manager: Dee is the Clinic Manager at West Valley Humane Society, where she oversees surgical operations, veterinary support, staff training, and clinic logistics. After relocating from New York City to Idaho in 2022, following her completion of farrier school, Dee brought with her a diverse background in animal care, including prior experience as a zookeeper and a degree in Psychology with a minor in Biology.

She began her WVHS career as an Animal Care Attendant. She quickly transitioned into the clinic, serving as a veterinary technician for two years before stepping into her current leadership role. Dee is a Certified Euthanasia Technician (CET) and continues to provide direct care when needed, ensuring that daily surgeries and vet checks run smoothly and compassionately. Her blend of scientific knowledge, hands-on experience, and operational leadership makes her an essential part of WVHS's commitment to high-quality, humane care.

Dr. Teresa Sauer, DVM, Lead Veterinarian:

Dr. Sauer grew up in the Phoenix area and earned her undergraduate degree from the University of Arizona before completing her Doctor of Veterinary Medicine at Washington State University in 1988. She began her career in small animal practice in

Phoenix, then relocated to Meridian, Idaho in 1995, where she served the community at Intermountain Pet Hospital for over two decades.

In 2020, Dr. Sauer joined West Valley Humane Society, bringing with her more than 30 years of clinical experience and a deep commitment to compassionate, community-centered care. Her steady leadership, regional insight, and dedication to animal welfare have made her an integral part of the WVHS veterinary team.

Dr. Jeffrey Israel, DVM, Veterinarian:

Dr. Israel earned his Doctor of Veterinary Medicine degree from Washington State University in 1981 and spent 17 years practicing small animal medicine in Kennewick, Washington. In 1999, he relocated with his family to the Treasure Valley, where he continued to serve the community through both clinical practice and mentorship.

After a brief retirement, Dr. Israel returned to veterinary work in 2020 to support West Valley Humane Society, bringing with him decades of experience, deep regional ties, and a lifelong dedication to animal welfare. His clinical expertise and steady leadership have been instrumental in guiding shelter medicine through periods of transition and growth. Dr. Israel has been a valued member of the WVHS team for the past five years, and his commitment to compassionate care continues to shape the organization's standards and impact.

STATEMENT OF APPROACH



Statement of Approach

West Valley Humane Society (WVHS) has proudly partnered with Canyon County, Nampa, and Caldwell for over a decade to provide compassionate, accountable animal sheltering services. Guided by our mission to serve animals and the people who love them, WVHS is committed to creating a safe, healthy community through responsible care, public education, and collaborative partnerships.

WVHS has conducted a comprehensive review of service demands, staffing needs, and infrastructure requirements to responsibly meet the expectations outlined in Canyon County's RFP. Based on this analysis, we have determined that a budget of \$1.5 million is necessary to deliver the scope and quality of services requested while building the capacity for long-term partnership. This figure reflects not only the cost of care, but also the strategic infrastructure required to ensure compliance, maintain public access, and support sustainable growth across the region.

The County's FY 2026 allocation of \$993,000 represents a meaningful investment, and WVHS is grateful for the continued partnership. However, this level of funding is insufficient to deliver the full scope of services described in the RFP without compromising the quality of care, operational stability, or public trust. Attempting to fulfill the contract at the \$993,000 level would require WVHS to divert fundraised dollars and organizational capacity away from broader community programs and toward subsidizing core operations that directly serve Canyon County's jurisdictions. In effect, WVHS would be using private philanthropic resources to underwrite public services, an approach that is not sustainable and does not reflect a balanced partnership. This model would limit our ability to grow, innovate, and fulfill our broader nonprofit mission, as all available energy and funding would be absorbed by the immediate demands of the contract.

It would also delay the onboarding of an Executive Director, reduce veterinary services, and necessitate staffing cuts; each of which would directly impact service continuity and the County's ability to meet its own animal welfare goals. WVHS is committed to transparency, accountability, and partnership, and we believe that aligning funding with service expectations is essential to ensuring a successful, durable model for Canyon County and its municipalities.

Key priorities include:

1. Establishing a joint services agreement with all contracted municipal partners to formalize expectations and preserve service continuity.
2. Onboarding a qualified Executive Director with strong ties to Canyon County to lead organizational development, fundraising, and stakeholder engagement.

3. Engaging smaller municipalities to explore participation opportunities and ensure consistent service access across the region.
4. Continuing strategic conversations with partners to align services with community needs and identify operational efficiencies.

WVHS will continue to operate with fiscal discipline and community focus, maximizing the impact of available resources while maintaining public access, animal care, and trust. The following pages outline the initiatives, staffing plans, and accountability measures that will guide WVHS's continued service to Canyon County and its residents.

Joint Services Agreement

A strong, multi-jurisdictional partnership requires a clear and enforceable contract that protects all parties and promotes long-term stability. Historically, attempts to renegotiate shelter contracts have been hindered by concerns over uneven cost-sharing and limited transparency between municipalities and the shelter. WVHS proposes a joint services agreement between Canyon County, Nampa, and Caldwell to eliminate information asymmetry and establish a shared framework for accountability, service continuity, and collaborative decision-making.

An effective joint service agreement will:

- **Formalize and highlight in-kind contributions** from Canyon County, including funding for non-operational costs such as facility maintenance, groundskeeping, and infrastructure support.
- **Define operational contributions** from each municipality, ensuring clarity around service expectations and fiscal responsibility.
- **Include provisions for suspension or transition of services**, recognizing that the assets involved (i.e., living animals) require careful planning and uninterrupted care.
- **Establish a transparent onboarding process** for new municipal partners, with existing jurisdictions participating in review and approval to maintain trust and service identity.
- **Codify core services** currently provided under contract, including licensing, stray intake and care, protective custody, quarantine, and necropsy.
- **Require regular reporting** from WVHS to all municipal partners to ensure up-to-date information, fiscal transparency, and proper stewardship of public resources.
- **Provide each municipal partner with an ex officio board seat**, to be filled by a representative of their choosing, enabling direct input and ongoing dialogue around shelter operations.

West Valley Humane Society is committed to building a durable and transparent partnership that reflects the values of participating municipalities, which ensures consistent, compassionate care for animals across Canyon County.

Executive Director Search

Outside of the core required services, a well-functioning humane society provides the community with access to expanded programs, strategic partnerships, and sustainable resource development. The creation of a joint services agreement and the County's FY 2026 funding allocation represent a critical first step, allowing WVHS to stabilize its financial position and maintain uninterrupted operations.

The next step in meeting the expectations of Canyon County and its residents is to build organizational capacity through targeted grant writing, development, and fundraising. These functions are essential to re-establishing Community Cat programming, expanding humane education, and potentially reintroducing spay-and-neuter services. To lead this effort, WVHS plans to initiate a search for a qualified Executive Director with strong ties to the local nonprofit and business community.

Upon acceptance of this RFP, WVHS will prepare a search process that includes all ex officio board members, ensuring municipal partners have a direct role in selecting the organization's next leader. To attract and retain top talent for Canyon County, WVHS must offer a competitive salary aligned with regional benchmarks. The Board has reviewed publicly available 990 filings for Development Directors and Executive Directors for other non-profit organizations throughout the Treasure Valley (salaries and job titles listed below).

- Chief Development Officer, Idaho Foodbank Warehouse: \$133,241
- Executive Director, Women and Children's Alliance Inc: \$119,246
- Executive Director, Idaho Conservation League Inc: \$114,319
- Executive Branch Director, Treasure Valley YMCA: \$135,211
- Vice President of Development, Peregrine Fund Inc.: \$114,698
- Director of Development, Mountain Humane Society: \$101,610

Based on this analysis, WVHS has budgeted \$100,000 for the Executive Director position, balancing fiscal responsibility with the need to recruit a qualified leader who can drive long-term sustainability and community impact.

Service Area Expansion – Adding New Municipal Partners

Securing appropriate funding from Canyon County's largest population centers provides a stable foundation for delivering contracted animal sheltering services. Adding an effective Executive Director ensures the organization can meet its share of operating expenses through various grant and fundraising initiatives.

One ongoing concern raised by municipal partners is the intake of animals originating from non-contracted jurisdictions. WVHS recognizes the strain this could place on the shelter and contracted municipal resources, and is committed to addressing this through formal service agreements with smaller municipalities across Canyon and Owyhee counties. These agreements would increase our ability to track intakes and also generate incremental income to support shelter operations.

Target communities and their estimated populations are included below:

• Middleton:	11,730
• Homedale:	3,147
• Parma :	2,198
• Wilder:	1,725
• Marsing:	1,245
• Greenleaf:	792
• Melba:	625
• Notus	606
• Grand View	464
• TOTAL	22,532

Even modest contracts at \$5.00 per capita could result in increased contractual income of over \$100,000. The existence of the joint services agreement provides a framework for reviewing and approving new municipal partners, ensuring transparency and alignment with existing jurisdictions.

This incremental growth strategy supports long-term sustainability and is expected to lead to increased cost savings for municipal partners, serving as a hedge against significant incremental increases in future years.

Expanding Services – Future Sources of Cost Reduction

With improved contractual participation and expanded fundraising efforts through the addition of a full-time Executive Director, WVHS and its Board of Directors are positioned to plan for long-term sustainability. As Canyon County continues to grow, any proposal that does not account for future space constraints risks service interruptions and increased strain on shelter resources. WVHS is committed to proactive planning that balances humane care with operational efficiency, ensuring that services remain accessible, responsive, and scalable.

Animal Control Officers

WVHS supports a future model in which Animal Control Officers (ACOs) are employed directly by the shelter rather than individual municipalities. Consolidating field enforcement under shelter operations would create greater flexibility, reduce

administrative duplication, and unify processes and procedures across jurisdictions. It would also foster deeper institutional knowledge and cross-training between field and shelter staff, ensuring that ACOs are equipped to guide residents through shelter services and that shelter teams understand the realities of field enforcement.

This integrated approach would benefit all parties: municipalities, residents, shelter employees, and animals. It also creates a professional growth pathway for ACOs and shelter staff alike within the shelter system, strengthening retention and institutional continuity. WVHS believes this model offers a cost-effective, service-enhancing solution that aligns with the goals of transparency, consistency, and humane care.

Regulatory Relief and Updated Ordinances

Animals do not know jurisdictional boundaries, and in the case of animal ordinances, residents rarely follow them either. WVHS is committed to standing as a model of unification, collaboration, and community. Updated ordinances and policies are a critical step toward building a more consistent and accessible system of care, one that reflects how animals move through our region and how residents seek support.

Shelters should serve not only as places for animal intake but also as trusted resources, sanctuaries for animals, and guides for residents; they should no longer be seen as pounds or places to fear an animal going to. Ordinances that prioritize pet retention, reunification, and education help keep families together and reduce the high cost of care on the shelter, courts, and jurisdictions.

Proposed ordinance updates have been shared with all major partners and would further position WVHS to operate as effectively and efficiently as possible. An overview of these proposed changes is available in **Appendix C**.

Prevention Efforts

Much like other areas of public service, the cost of animal care continues to rise, with daily overhead exceeding \$20 per animal. As Canyon County's human and animal populations grow, West Valley Humane Society is committed to exploring every humane avenue that reduces intake and shortens the length of stay. Prevention is not only fiscally responsible, it's foundational to effective sheltering.

Programs that promote responsible pet ownership and reunite lost pets with their families significantly reduce the likelihood that animals will enter the shelter system or remain there for extended periods. Return-to-owner (RTO) programming stands as a cornerstone policy at WVHS. In 2025, the organization made significant strides in transparency and accessibility, helping residents quickly locate lost pets with minimal barriers. WVHS integrated tools such as the Petco Love Lost "lost pets map" and

upgraded its website and shelter software to display animals in real time, dramatically increasing the likelihood of reunification.

WVHS also supports the re-establishment of Community Cat programming and other proactive initiatives that reduce intake and improve outcomes. These efforts not only lower costs but reflect WVHS's commitment to compassionate, community-centered care, where prevention is prioritized, and every animal has a pathway home.

Volunteer Network

One of the most significant cost-saving measures already in place at West Valley Humane Society is our robust volunteer program. WVHS benefits from a network of nearly 400 registered volunteers, including a dedicated core group of approximately 30 individuals who consistently contribute their time and skills each month. Collectively, our volunteers provide an average of 350 hours of service per month, supporting essential shelter operations, animal care, and community engagement.

This volunteer commitment translates into an estimated annual value of \$63,000 (at \$15 per hour), equivalent to the labor of approximately two full-time employees. This unique resource allows WVHS to maximize the impact of every dollar received, maintain high standards of animal care, and ensure continuity of service even during periods of financial constraint.

The strength and reliability of our volunteer program not only reduce operational costs but also foster a strong sense of community ownership and engagement with the shelter. This advantage positions WVHS to deliver a higher level of service and operational efficiency than would otherwise be possible within the proposed budget.

Conclusion

West Valley Humane Society respectfully submits this proposal in response to Canyon County's Request for Proposals for Animal Sheltering Services. Our organization is prepared to deliver contracted services with transparency, operational discipline, and measurable impact.

WVHS has served Canyon County for over a decade and remains uniquely positioned to continue doing so. Our infrastructure, staffing model, and regional partnerships reflect the realities of interjurisdictional sheltering and the expectations outlined in the RFP. The requested funding level of \$1.5 million is based on actual historical costs and current operational needs. It is essential to maintaining service continuity, expanding veterinary care, and supporting the region's growing population.

We respectfully request the County's consideration of this proposal and welcome the opportunity to continue our partnership. Together, we can build a regional system of care that is consistent, accessible, and worthy of public trust.

Thank you for your time, your service, and your commitment to the wellbeing of Canyon County's residents and animals.

COMPLETED PROPOSAL FORM



PROPOSAL FORM

Project Identification: Request for Proposals for the Animal Shelter Services Project

This Proposal Is Submitted To:

Mailing: Canyon County Commissioners
1115 Albany Street
Caldwell, ID 83605

Physical: Canyon County
1115 Albany Street
Caldwell, ID 83605

1. PROPOSER'S DECLARATION AND UNDERSTANDING

- 1.1. This proposal is genuine and is not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation; Proposer has not directly or indirectly induced or solicited any other Proposer to submit a false or sham proposal; Proposer has not solicited or induced any person, firm, or corporation to refrain from proposing; and Proposer has not sought by collusion to obtain for itself any advantage over any other Proposer or over County. Proposer further certifies that none of its principals are related within the second degree of kindred to a member of the Canyon County Board of County Commissioners or other Canyon County Elected Official.
- 1.2. By submitting this proposal, Proposer agrees that costs for developing its submittal is entirely the responsibility of the Proposer and agrees that the contents of the submittals, suggested approaches contained therein, and any supporting analysis will become the property of Canyon County.

2. ADDENDA

Proposer hereby acknowledges that it has received and read the RFP, along with Addenda No. 1, _____, _____, (Proposer shall insert number of each Addendum received) and agrees that Addenda issued are hereby made part of the RFP Documents, and Proposer further agrees that this proposal includes impacts resulting from said Addenda.

3. PROPOSER

An Individual:

By:

Individual's Name & Signature

A Partnership:

By:

Partnership Name


Name & Signature of General Partner

Title

A Corporation:

By: West Valley Humane Society, Inc.
Corporation Name

Idaho
State of Incorporation

By:  Tyler R. Byers
Name & Signature of Person Authorized to Sign

Board Treasurer
Title

[Corporate Seal]

A Joint Venture:

By: _____
Business Name

Name & Signature of Person Authorized to Sign

By: _____
Business Name

Name and Signature of Person Authorized to Sign

Each joint venturer must sign. The manner of signing each individual, partnership and corporation that is a party to the joint venture should be in the manner indicated above.

All Proposers:

Name, Phone & Fax Numbers and Address for receipt of official communications and for additional information on this Proposal:

Nicole Criner, Vice President Board of Directors

5801 W Graye Ln. Caldwell, ID 83607

Phone: (208) 921-8216

SUBMITTED ON: _____ October 29th _____, 2025.

ACKNOWLEDGEMENT OF RECEIPT OF ALL RFP ADDENDUM



Acknowledgement of Receipt of RFP Addendum

West Valley Humane Society, Inc. hereby acknowledges receipt and review of the following addendum issued by Canyon County in connection with the Request for Proposals for Animal Sheltering Services:

- **Addendum No. 1**, dated October 17, 2025

WVHS affirms that the contents of this addendum have been incorporated into the preparation of this proposal and that all terms, clarifications, and modifications outlined therein are understood and accepted.

Submitted on behalf of the Board of Directors of West Valley Humane Society

APPENDIX A: FINANCIAL DOCUMENTATION



Appendix A: Financial Analysis

STATEMENT OF INCOME	12/31/2024 In-House		12/31/2025 Annualized YTD		12/31/2026 Pro-Forma	
Net Sales						
Governmental Revenues	330,523	21.9	372,384	37.2	1,500,000	62.6
Cash Contributions	609,309	40.4	211,207	21.1	400,000	16.7
Grants	35,013	2.3	13,388	1.3		
Shelter Fees	434,902	28.8	360,706	36.0	400,000	16.7
Clinic Services	70,227	4.7	42,235	4.2	70,000	2.9
Sale of Product Income	28,449	1.9	2,125	0.2	25,000	1.0
Gross Profit	1,508,424	100.0	1,002,044	100.0	2,395,000	100.0
Selling, General and Administrative Expense						
Salaries and Wages	1,003,299	66.5	1,000,997	99.9	1,623,723	67.8
Payroll Taxes	83,893	5.6	82,295	8.2	138,016	5.8
Employee Benefit Programs	108,320	7.2	102,014	10.2	162,264	6.8
Payroll Processing	9,337	0.6	16,545	1.7	20,000	0.8
General Expense	4,329	0.3			5,000	0.2
Adoption Expenses	5,367	0.4	4,436	0.4	4,000	0.2
Intake Expenses	14,327	0.9	10,581	1.1	14,000	0.6
Feline Program Expenses	9,747	0.6			12,000	0.5
Kennel Expenses	25,897	1.7	12,099	1.2	15,000	0.6
Occupancy Expenses	1,532	0.1	795	0.1	2,000	0.1
Utilities	52,113	3.5	55,024	5.5	56,000	2.3
Professional Fees	22,402	1.5	77,873	7.8	30,000	1.3
Office Equipment	17,298	1.1	44,959	4.5	50,000	2.1
Veterinarian & Clinic Expenses	123,593	8.2	151,164	15.1	160,000	6.7
Fundraising Expenses	726		308		15,000	0.6
Other Deductions	27,488	1.8	107		5,000	0.2
Bank & Credit Card Fees	12,789	0.8	10,051	1.0	13,000	0.5
Insurance	46,209	3.1	33,538	3.3	50,000	2.1
Licenses & Permits	1,716	0.1	3,103	0.3	2,500	0.1
Travel Expenses	1,921	0.1	2,733	0.3	3,000	0.1
Training & Conferences	10		525	0.1	7,500	0.3
Total Operating Expenses	1,572,314	104.2	1,609,147	160.6	2,388,004	99.7
Operating Profit	(63,890)	(4.2)	(607,103)	(60.6)	6,996	0.3
All Other Income						
One-Time Grant Income	465,000	30.8				
Interest Income			1,999	0.2		
Profit Before Interest and Taxes	401,110	26.6	(605,104)	(60.4)	6,996	0.3
Profit Before Taxes	401,110	26.6	(605,104)	(60.4)	6,996	0.3
Net Profit	401,110	26.6	(605,104)	(60.4)	6,996	0.3
Change in Net Worth	401,110	26.6	(605,104)	(60.4)	6,996	0.3

Note: If common sizing is greater than 999.9 or less than (999.9) it becomes meaningless and will display as 999.9 or (999.9).

Why WVHS Needs \$1.5 Million in Government Funding

2024: WVHS had a net operating loss of \$63,890. However, we were able to cover this loss thanks to several large, one-time donations and emergency grants. These included a donation from the Hubble Hero Home, a gift from a donor's estate, and about \$465,000 in emergency grants from Best Friends Animal Society. We separated the one-time funds from Best Friends Animal Society from our regular income to show that our "profit" depended on special, non-recurring support.

2025: We expect a larger loss of over \$605,000. The main reason is that we do not expect to receive as many large donations as in 2024, as we currently lack the staff to support financial development and fundraising initiatives. We also plan to spend more on professional services (about \$78,000) to improve our financial reporting and planning.

2026: Our biggest planned increase is in salaries and wages, which will rise from about \$1 million to \$1.6 million. Since reopening to the public in 2024, we have been short-staffed. Hiring more staff is necessary to care for the animals properly and to provide better service to the public, such as helping people adopt pets or find lost animals. We also need to pay more to attract and keep veterinarians, who are in short supply nationwide.

Department	Occupation	Number of Employees	2026 Pay Rate	Status	Budgeted Hours	Annual Salary
Admin	Bookkeeper	1	\$ 20.60	PT	30	\$ 32,136.00
Admin	Executive Director	1	\$ 48.08	FT	40	\$ 100,006.40
Admin	Social Media Intern	1	\$ 18.00	PT	20	\$ 18,720.00
Clinic	Clinic Manager	1	\$ 25.75	FT	40	\$ 53,560.00
Clinic	Veterinarian	1	\$ 55.00	PT	10	\$ 28,600.00
Clinic	Veterinarian	1	\$ 60.00	FT	35	\$ 109,200.00
Clinic	Veterinarian	1	\$ 55.00	PT	30	\$ 85,800.00
Clinic	Veterinary Technician	1	\$ 18.54	PT	30	\$ 28,922.40
Clinic	Veterinary Technician	4	\$ 18.54	FT	40	\$ 154,252.80
Clinic	Veterinary Technician Intern	1	\$ 18.00	PT	20	\$ 18,720.00
FrontDesk	Customer Service Specialist	1	\$ 14.94	PT	30	\$ 23,298.60
FrontDesk	Customer Service Specialist	5	\$ 15.55	FT	40	\$ 161,751.20
FrontDesk	Front Desk Manager	1	\$ 25.75	FT	40	\$ 53,560.00
Pathways	Intake Supervisor	1	\$ 17.00	FT	40	\$ 35,349.60
Kennels	Animal Care Attendant	14	\$ 14.42	FT	40	\$ 419,910.40
Kennels	Animal Care Attendant - Supervisor	3	\$ 15.45	FT	40	\$ 96,408.00
Kennels	Kennels Manager	1	\$ 25.75	FT	40	\$ 53,560.00
Pathways	Intake Staff	3	\$ 15.45	FT	40	\$ 96,408.00
Pathways	Pathways Manager	1	\$ 25.75	FT	40	\$ 53,560.00
						<u>\$ 1,623,723.40</u>

For 2026, the median wage for shelter staff would be \$18.54 per hour. This is about 23% below the median wage in our region (\$22.88 per hour), according to government statistics. This demonstrates our commitment to proper stewardship of taxpayer money.

The 2026 budget includes \$1.5 million from local governments, and we expect to raise another \$895,000 (about 37% of total income) from fundraising, adoptions, clinic

services, and product sales. With a population of about 253,000 in Canyon County, Nampa, and Caldwell, the government funding equates to roughly \$5.92 per person. This compares favorably to other per capita costs in the region:

- Pocatello, ID – Sheltering Only: \$23.68
- Idaho Falls, ID – Sheltering & Enforcement: \$17.35
- Spokane County, WA – Sheltering & Enforcement: \$7.82
- Twin Falls, ID – Gov Enforcement/NP Shelter: \$12.37
- Cheyenne, WY – Sheltering Only: \$8.47

We believe our funding request is good value for the community and will allow us to continue providing humane care for pets. We are committed to saving every animal we can and being transparent about our results. Reduced funding from the requested \$1.5 million places animal lives in danger and would not reflect the desires of the public.

West Valley Humane Society

Balance Sheet

As of August 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11100 Business Share (1972)	22.50
11200 ICCU - Checking (2007)	0.00
11350 DL Evans Checking x5774	81,326.66
11400 DL Evans Money Market x5782	50,082.22
11500 Daily Receipts Clearing	13,698.06
11900 Petty Cash	146.38
PayPal balance account	396.30
Total Bank Accounts	\$145,672.12
Accounts Receivable	
13000 Accounts Receivable (A/R)	45,122.01
Total Accounts Receivable	\$45,122.01
Other Current Assets	
12500 Undeposited Funds	0.00
15000 Prepaid Expense	3,051.47
15100 Prepaid Insurance Expense	3,919.34
Uncategorized Asset	0.00
Total Other Current Assets	\$6,970.81
Total Current Assets	\$197,764.94
Fixed Assets	
18000 Furniture/Office & Kennel Equip	18,431.68
18100 Clinic Equipment	64,976.00
18500 Accumulated Depreciation	-78,030.96
Total Fixed Assets	\$5,376.72
TOTAL ASSETS	\$203,141.66
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	20,311.51
Total Accounts Payable	\$20,311.51
Credit Cards	
DL Evans CC 2323 (Nick L.)	0.00
DL Evans CC 9592 (Kim P.)	0.00
DL Evans CC 9600 (Madison K.)	156.59

West Valley Humane Society

Balance Sheet

As of August 31, 2025

	TOTAL
Total Credit Cards	\$156.59
Other Current Liabilities	
21000 Accrued Expenses	0.00
21100 Accrued Payroll	38,608.20
21110 Accrued Payroll Taxes	3,108.87
27100 Sales Tax Payable	1,430.88
Idaho State Tax Commission - Sales Tax Payable	0.00
Idaho State Tax Commission Payable	58.98
Sales Tax Payable	0.00
Total 27100 Sales Tax Payable	1,489.86
Payroll Liabilities	0.00
22100 Federal Taxes (941/944)	0.00
22110 ID Income Tax	0.00
22120 ID Unemployment Tax	0.00
22300 Select Health	0.00
22310 Delta Dental	0.00
22320 United Heritage	0.00
22400 Garnishment	0.00
22410 Child Support	0.00
OR Statewide Transit Taxes	0.00
Total Payroll Liabilities	0.00
Total Other Current Liabilities	\$43,206.93
Total Current Liabilities	\$63,675.03
Total Liabilities	\$63,675.03
Equity	
30000 Opening Balance Equity	0.00
31000 Unrestricted Net Assets	542,707.50
32000 Temp Restricted Net Assets	0.00
Net Income	-403,240.87
Total Equity	\$139,466.63
TOTAL LIABILITIES AND EQUITY	\$203,141.66

West Valley Humane Society

Profit and Loss

January - August, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	TOTAL
Income									
40000 Contributions									\$0.00
40100 Company Donations	1,320.00	174.36		34,695.80	15,709.05		2,672.00	961.44	\$55,532.65
40200 Individual Donations	13,108.42	5,399.25	6,727.24	12,405.62	5,861.36	8,021.61	13,662.38	20,247.34	\$85,433.22
Total 40000 Contributions	14,428.42	5,573.61	6,727.24	47,101.42	21,570.41	8,021.61	16,334.38	21,208.78	\$140,965.87
41000 Governmental Revenues									\$0.00
41200 Canyon County	16,667.67	16,667.67	16,667.67	16,667.67	16,667.67	16,667.67	16,667.67	16,667.67	\$133,341.36
41300 City of Nampa	6,941.67	6,941.67	6,941.67	6,941.67	6,941.67	6,941.67	6,941.67	20,826.79	\$69,418.48
41400 City of Caldwell	5,687.00	5,687.00	5,687.00	5,687.00	5,687.00	5,687.00	5,687.00	5,687.00	\$45,496.00
Total 41000 Governmental Revenues	29,296.34	29,296.34	29,296.34	29,296.34	29,296.34	29,296.34	29,296.34	43,181.46	\$248,255.84
43000 Grants - Unrestricted	1,516.25	1,740.00	447.75	2,285.00	90.00	96.00	2,750.00		\$8,925.00
46000 Shelter Fees	252.00	162.00	306.00	285.00	246.00	246.00	251.00	210.00	\$1,958.00
45100 Restitution Income		98.00	48.00		381.00		48.00		\$575.00
46050 Application Fees	50.00		300.00		50.00	100.00	206.00		\$706.00
46100 Boarding Fees	240.00	60.00	150.00	550.00	100.00	705.00	1,170.00	3,500.00	\$6,475.00
46150 Impound Fee								550.00	\$550.00
46200 Cat Adoption	4,050.00	2,155.00	1,690.00	1,755.00	3,405.00	7,281.00	6,232.00	12,594.50	\$39,162.50
46400 Cat Surrender	257.00	150.00	50.00	150.00	30.00	50.00		50.00	\$737.00
46500 Dog Adoption	27,229.00	14,236.20	27,708.00	21,770.00	21,027.00	22,011.50	19,088.50	20,362.00	\$173,432.20
46550 Dog License Income	1,131.00	974.00	1,665.00	1,438.00	1,194.00	1,243.00	1,490.00	940.00	\$10,075.00
46600 Dog RTO	2,749.00	2,400.00	4,125.00	3,940.00	3,690.00	4,050.00	5,175.00	2,200.00	\$28,329.00
46700 Dog Surrender	390.00	450.00	380.00	150.00	520.00	500.00	493.00	205.00	\$3,088.00
46800 Cremation	1,209.00	857.00	557.00	990.00	287.00	397.00	428.00	1,967.00	\$6,692.00
46900 Microchips	35.00	105.00	245.00	455.00	175.00	0.00			\$1,015.00
46950 Other Animal Adoptions		5.00		60.00	40.00	50.00	10.00	100.00	\$265.00
46955 Shelter Fees - Discount	-2,448.50	-3,469.60	-8,075.50	-1,955.00	-1,685.00	-5,828.00	-4,987.50	-4,140.00	\$ -32,589.10
Total 46000 Shelter Fees	35,143.50	18,182.60	29,148.50	29,588.00	29,460.00	30,805.50	29,604.00	38,538.50	\$240,470.60
47000 Clinic Services									\$0.00
47100 Clinic - Services & Income	427.10	1,186.28	150.00	1,173.91	801.53	155.00	464.13	1,215.00	\$5,572.95
47110 Vaccination Clinic	970.00	750.00	1,700.00	2,854.00	3,111.00	3,842.00	4,043.00	2,854.00	\$20,124.00
47120 Microchip Event						1,240.00	800.00	420.00	\$2,460.00
47900 Clinic - Discounts	0.00	0.00	0.00	0.00					\$0.00
Total 47000 Clinic Services	1,397.10	1,936.28	1,850.00	4,027.91	3,912.53	5,237.00	5,307.13	4,489.00	\$28,156.95
48000 Sales of Product Income	222.00	893.00	63.00	140.00	207.00	266.00	330.00	519.00	\$2,640.00
27050 Gift Certificates			-256.52	-304.50	-373.12	-841.64	-284.08	-636.88	\$ -2,696.74
48600 Refunds/Returned Items				-481.00	-159.00	-132.50			\$ -772.50
Total 48000 Sales of Product Income	222.00	893.00	-193.52	-645.50	-325.12	-708.14	45.92	-117.88	\$ -829.24
Channel sales									\$0.00
PayPal sales	1,006.95	223.91	138.81	275.41	25.00	295.73	118.72	161.44	\$2,245.97
Total Channel sales	1,006.95	223.91	138.81	275.41	25.00	295.73	118.72	161.44	\$2,245.97
Total Income	\$83,010.56	\$57,845.74	\$67,415.12	\$111,928.58	\$84,029.16	\$73,044.04	\$83,456.49	\$107,461.30	\$668,190.99
GROSS PROFIT	\$83,010.56	\$57,845.74	\$67,415.12	\$111,928.58	\$84,029.16	\$73,044.04	\$83,456.49	\$107,461.30	\$668,190.99
Expenses									
50000 Payroll Expenses									\$0.00
50100 Salaries & Wages	69,009.64	77,124.88	84,607.39	79,552.68	95,367.32	86,571.88	92,213.84	82,883.79	\$667,331.42
51000 Payroll Taxes	6,079.37	6,460.50	7,267.91	6,621.57	7,841.81	6,871.93	7,038.22	6,681.89	\$54,863.20
52000 Company Paid Benefits									\$0.00
52100 Health Insurance	8,537.86	10,181.89	8,695.38	10,044.88	6,524.11	6,208.99	5,893.87	5,578.78	\$61,665.76
52300 Life Insurance	92.60	50.52	64.52	68.02	223.98	215.02	197.10	170.22	\$1,081.98
52350 AD&D	38.48	33.98	39.98	41.48					\$153.92
52400 STD	393.47	355.17	419.70	435.36					\$1,603.70
52450 LTD	166.45	150.47	177.39	183.93	207.14	200.85	184.89	158.45	\$1,429.57
54100 Employee Recognitions							137.97		\$137.97
Total 52000 Company Paid Benefits	9,228.86	10,772.03	9,396.97	10,773.67	6,955.23	6,624.86	6,413.83	5,907.45	\$66,072.90
52200 Retirement	1,024.67				524.46			525.51	\$2,074.64
54000 Other Employee Expenses	-188.39								\$ -188.39
55000 Payroll Processing Fees	695.89	973.52	1,131.06	1,297.83	2,197.85	1,612.63	1,629.28	1,542.18	\$11,080.24
Total 50000 Payroll Expenses	85,850.04	95,330.93	102,403.33	98,245.75	112,886.67	101,681.30	107,295.17	97,540.82	\$801,234.01

West Valley Humane Society

Profit and Loss January - August, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	TOTAL
61000 Adoption Expenses						817.25			\$817.25
61100 Dog License Expense	318.00	-223.00	480.00	687.00	-414.00	632.00	82.00	578.00	\$2,140.00
Total 61000 Adoption Expenses	318.00	-223.00	480.00	687.00	-414.00	1,449.25	82.00	578.00	\$2,957.25
62000 Intake Expenses									\$0.00
62500 Intake - Microchips						641.30	6,413.00		\$7,054.30
Total 62000 Intake Expenses						641.30	6,413.00		\$7,054.30
64000 Kennel Expenses									\$0.00
64100 Kennel - Cleaning Supplies	1,715.56	856.46	506.07	392.73	291.53	281.04			\$4,043.39
64200 Kennel - Supplies	86.53	338.17	2,575.09	390.34	68.36	146.84	193.66	198.45	\$3,997.44
64500 Kennel - Dog Food					25.43				\$25.43
Total 64000 Kennel Expenses	1,802.09	1,194.63	3,081.16	783.07	385.32	427.88	193.66	198.45	\$8,066.26
66000 Occupancy Expenses									\$0.00
66300 Repair & Maint - Shelter Paid	33.78	872.24					145.62		\$1,051.64
90400 Timeshare	1,134.88	217.42	217.42	217.42	-2,309.04				\$ -521.90
Total 66000 Occupancy Expenses	1,168.66	1,089.66	217.42	217.42	-2,309.04		145.62		\$529.74
67000 Utilities									\$0.00
67100 Other Utilities	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	\$54.40
67200 Electricity	1,848.78	1,778.79	1,676.50	1,900.32	1,935.86	2,164.84	2,499.74	2,426.33	\$16,231.16
67300 Gas	2,172.67	2,001.01	1,810.33	1,265.24	584.79	306.18	250.14	191.87	\$8,582.23
67500 Phone	326.70	201.31	328.76	330.86	336.09	341.22	339.22	336.75	\$2,540.91
67600 Water	239.05	232.60	146.60	119.45	346.55	1,628.50	1,187.20	1,215.15	\$5,115.10
67700 Sewer	95.29	95.29	95.29	95.29	95.29	95.29	95.29	95.29	\$762.32
67800 Trash	303.80	448.16	471.59	231.59	471.59	471.59	471.59	526.37	\$3,396.28
Total 67000 Utilities	4,993.09	4,763.96	4,535.87	3,949.55	3,776.97	5,014.42	4,849.98	4,798.56	\$36,682.40
68000 Professional Fees							7,050.00	7,050.00	\$14,100.00
68100 Legal Fees					5,000.00	8,615.36		13,615.36	\$27,230.72
68300 Accounting Fees	460.97		420.00		9,481.09		222.50		\$10,584.56
Total 68000 Professional Fees	460.97		420.00		14,481.09	8,615.36	7,272.50	20,665.36	\$51,915.28
69000 Office Expenses							129.12	52.67	\$181.79
69100 Software	570.19	590.31	540.56	777.57	822.71	825.72	742.47	797.71	\$5,667.24
69200 Office Equipment	760.51		698.58	694.95	694.95	694.95	694.95	723.71	\$4,962.60
69250 Leased Office Equipment	871.25	805.14	1,016.61	805.14	937.36	884.08	899.07	854.02	\$7,072.67
Total 69200 Office Equipment	1,631.76	805.14	1,715.19	1,500.09	1,632.31	1,579.03	1,594.02	1,577.73	\$12,035.27
69300 Office Supplies	266.19	558.50	232.95	225.13	386.35	211.18	217.73	95.27	\$2,193.30
69400 Postage				90.56		79.25	182.67		\$352.48
69500 Printing			1,550.00	909.91	400.00		300.00	287.37	\$3,447.28
69600 Website	140.00	614.75	69.00	69.00	69.00	69.00	188.00	69.00	\$1,287.75
69700 Janitorial		166.80	387.54	578.49	820.36	530.19	555.01	223.08	\$3,261.47
69800 Dues & Subscriptions	483.00	220.24	180.68	337.43	57.74	39.08	39.08	189.08	\$1,546.33
Total 69000 Office Expenses	3,091.14	2,955.74	4,675.92	4,488.18	4,188.47	3,333.45	3,948.10	3,291.91	\$29,972.91
70000 Veterinarian & Clinic Expenses	790.00								\$790.00
71000 Veterinary Care Supplies	3,367.01	1,751.48	1,985.16	4,724.44	2,609.99	3,721.53	4,434.08	3,215.07	\$25,808.76
71200 Clinic Supplies	1,924.50	3,325.09	1,979.85	1,635.09	3,268.26	2,989.22	979.59	592.47	\$16,694.07
71400 Veterinary Medications	2,899.07	1,697.23	2,439.08	4,476.76	4,468.21	3,897.67	3,640.33	2,395.03	\$25,913.38
Total 71000 Veterinary Care Supplies	8,190.58	6,773.80	6,404.09	10,836.29	10,346.46	10,608.42	9,054.00	6,202.57	\$68,416.21
76000 Outside Veterinary Care	3,611.97		2,065.99	1,400.00	3,617.53	6,684.68	2,410.55	6,638.60	\$26,429.32
78000 Cremation Services	745.00	1,132.00	747.00	436.00	776.00	176.00	409.00	332.00	\$4,753.00
79000 Veterinary Expenses - Other		129.20			129.20		129.20		\$387.60
Total 70000 Veterinarian & Clinic Expenses	13,337.55	8,035.00	9,217.08	12,672.29	14,869.19	17,469.10	12,002.75	13,173.17	\$100,776.13
80000 Fundraising Expenses									\$0.00
87000 FR Expense - Advertising			40.28						\$40.28
Fundraising Exp - Venues (81000)						165.00			\$165.00
Total 80000 Fundraising Expenses			40.28			165.00			\$205.28
90000 Other Expenses									\$0.00
90500 Volunteer Recognitions				71.56					\$71.56
Total 90000 Other Expenses				71.56					\$71.56

West Valley Humane Society

Profit and Loss
January - August, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	TOTAL
92000 Bank and Credit Card Fees									\$0.00
92100 Bank Service Fees	3.20	-38.80	4.24	3.20	5.10	46.54	-17.42	31.00	\$37.06
92300 Merchant Services	1,022.68	930.84	486.54	915.83	931.02	974.66	740.16	661.80	\$6,663.53
92500 Other Processing Fees			0.00						\$0.00
Total 92000 Bank and Credit Card Fees	1,025.88	892.04	490.78	919.03	936.12	1,021.20	722.74	692.80	\$6,700.59
93000 Insurance									\$0.00
53000 Workman's Comp	4,401.00	1,788.00	950.00	1,039.00	1,009.00	1,529.00	1,009.00	1,086.00	\$12,811.00
93100 Liability Insurance	1,162.09	1,162.09	1,162.09	1,162.09	1,162.09	1,162.09	1,162.09	1,412.76	\$9,547.39
Total 93000 Insurance	5,563.09	2,950.09	2,112.09	2,201.09	2,171.09	2,691.09	2,171.09	2,498.76	\$22,358.39
94000 Licenses/Permits									\$0.00
94300 Euthanasia Cntrl Sub - License		324.75		289.50	656.50	108.25	473.25	216.38	\$2,068.63
Total 94000 Licenses/Permits		324.75		289.50	656.50	108.25	473.25	216.38	\$2,068.63
95000 Travel									\$0.00
95200 Travel - Air	506.56	-54.75							\$451.81
95300 Travel - Lodging		1,213.44							\$1,213.44
95400 Travel - Meals								95.18	\$95.18
95500 Travel - Vehicles								61.41	\$61.41
Total 95000 Travel	506.56	1,158.69						156.59	\$1,821.84
96000 Training and Conferences									\$0.00
96100 Training & Education			350.00		0.00				\$350.00
Total 96000 Training and Conferences			350.00		0.00				\$350.00
Total Expenses	\$118,117.07	\$118,472.49	\$128,023.93	\$124,524.44	\$151,628.38	\$142,617.60	\$145,569.86	\$143,810.80	\$1,072,764.57
NET OPERATING INCOME	\$ -35,106.51	\$ -60,626.75	\$ -60,608.81	\$ -12,595.86	\$ -67,599.22	\$ -69,573.56	\$ -62,113.37	\$ -36,349.50	\$ -404,573.58
Other Income									
99000 Interest Income	190.67	166.72	179.17	180.71	186.52	181.43	165.27	82.22	\$1,332.71
Total Other Income	\$190.67	\$166.72	\$179.17	\$180.71	\$186.52	\$181.43	\$165.27	\$82.22	\$1,332.71
NET OTHER INCOME	\$190.67	\$166.72	\$179.17	\$180.71	\$186.52	\$181.43	\$165.27	\$82.22	\$1,332.71
NET INCOME	\$ -34,915.84	\$ -60,460.03	\$ -60,429.64	\$ -12,415.15	\$ -67,412.70	\$ -69,392.13	\$ -61,948.10	\$ -36,267.28	\$ -403,240.87

WEST VALLEY HUMANE SOCIETY, INC.

FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
West Valley Humane Society, Inc.
5801 Graye Lane
Caldwell, ID 83607

We have reviewed the accompanying financial statements of West Valley Humane Society, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - tax basis as of December 31, 2024, and the related statement of revenues, expenses, and other changes in net assets - tax basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the tax basis of accounting. This includes determining that the tax basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurances as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the tax basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of West Valley Humane Society, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the tax basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

 CPAs PLLC

Olsen Wheeler CPAs, PLLC
March 24, 2025

WEST VALLEY HUMANE SOCIETY, INC.
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS — TAX BASIS
December 31, 2024

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 180,775
Accounts receivable	2,255
Prepaid expenses	<u>14,860</u>

TOTAL CURRENT ASSETS 197,890

FIXED ASSETS

Equipment	83,228
Less accumulated depreciation	<u>(78,031)</u>

TOTAL FIXED ASSETS 5,197

OTHER ASSETS

Restricted cash	<u>400,000</u>
-----------------	----------------

TOTAL ASSETS \$ 603,087

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 57,553
Accrued payroll and payroll taxes	<u>26,880</u>

TOTAL CURRENT LIABILITIES 84,433

TOTAL LIABILITIES 84,433

NET ASSETS

Unrestricted	118,654
Temporarily restricted	400,000
Permanently restricted	<u>0</u>

TOTAL NET ASSETS 518,654

TOTAL LIABILITIES AND NET ASSETS \$ 603,087

(see independent accountants' review report)

WEST VALLEY HUMANE SOCIETY, INC.
STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS — TAX
BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

INCREASES IN UNRESTRICTED NET ASSETS

From contributions, gifts, grants	\$ 1,034,964
From program service revenue	504,916
From investments	892
From gain on sale of inventory	24,536
TOTAL INCREASE IN UNRESTRICTED NET ASSETS	1,565,308

DECREASES IN UNRESTRICTED NET ASSETS

Program Services

Adoption expenses	\$ 6,161
Bank charges	22,126
Employee benefits	110,838
Feline program expense	9,747
Fundraising expense	726
General operating expense	4,329
Insurance	46,209
Intake expense	16,893
Kennel expense	25,897
Licenses and permits	1,716
Occupancy	54,979
Office expenses	39,869
Payroll taxes	62,049
Pensions	4,269
Professional fees	107
Training	10
Travel	1,921
Veterinary expense	126,459
Wages and salaries	1,003,299
TOTAL PROGRAM SERVICES	1,537,604

(see independent accountants' review report)

WEST VALLEY HUMANE SOCIETY, INC.
STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS — TAX
BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Support Services		
Accounting	\$	22,239
Depreciation		1,821
Penalties		24,647
TOTAL SUPPORT SERVICES		<u>48,707</u>
TOTAL DECREASE IN UNRESTRICTED NET ASSETS		<u>1,586,311</u>
NET INCREASE IN UNRESTRICTED NET ASSETS		(21,003)
UNRESTRICTED NET ASSETS, Beginning of year		<u>139,657</u>
UNRESTRICTED NET ASSETS, End of year		<u><u>\$ 118,654</u></u>
INCREASES IN TEMPORARILY RESTRICTED ASSETS		
Donations	\$	400,000
TOTAL INCREASES IN TEMPORARILY RESTRICTED ASSETS		<u><u>\$ 400,000</u></u>
NET CHANGE IN PERMANENTLY RESTRICTED NET ASSETS		NONE

(see independent accountants' review report)

WEST VALLEY HUMANE SOCIETY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

A. Summary of Significant Accounting Policies:

- 1 Company Operations - West Valley Humane Society, Inc. (the Company) is located in Caldwell, Idaho, and cares for animals, promotes adoption, and supports responsible pet ownership in the Nampa and Caldwell, Idaho area.
- 2 Method of Accounting - The Company reports, for financial purposes, on the tax basis of accounting used for federal income tax purposes which differs from the accrual basis of accounting required under generally accepted accounting principles accepted in the United States of America. The primary differences between the Company's method and the method required by generally accepted accounting principles in the United States of America are that: a) depreciation is recorded using accelerated methods allowed by the Internal Revenue Code, b) uncollectible accounts receivable are recorded when deemed uncollectible without the use of an allowance account, and c) certain accruals for compensation and other expenses are recorded when paid rather than when incurred.
- 3 Management Estimates - The preparation of financial statements in accordance with the tax basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- 4 Accounts Receivable - The Company uses the direct write-off method for recognizing uncollectible accounts. This departure from the allowance for credit losses method is deemed immaterial to the accompanying financial statements. As of December 31, 2024, all accounts receivable are deemed to be collectible.
- 5 Property and Equipment - Property and equipment (consisting of medical and kennel equipment and leasehold improvements) are stated at cost. Depreciation is computed using the accelerated (MACRS) method based on the allowed lives of the related assets.
- 6 Income Taxes - The Company is an Idaho non-profit corporation, not subject to income tax under section 501(C)(3) of the Internal Revenue Code, Therefore, no provision or liability for federal income taxes has been included in the financial statements.
- 7 Subsequent Events - Management has evaluated subsequent events through March 24, 2025, the date on which the financial statements were available to be issued.

(see independent accountants' review report)

WEST VALLEY HUMANE SOCIETY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

B. Long Term Debt:

The Company has no long-term debt.

C. Related Party Activities:

The company has no related party relationships.

D. Concentration of Credit Risk:

Financial instruments that potentially subject the Company to concentrations of credit risk at December 31, 2024, are trade accounts receivable. Trade accounts receivable are due from individuals and government entities located in Canyon County and can be protected through the lien laws of the State of Idaho. Accounts receivable as of December 31, 2024, are immaterial in nature to the financial statements.

E. Concentration of Credit Risk Arising from Cash Deposits in Excess of Insured Limits:

At December 31, 2024, cash in banks exceeded Federal Deposit Insurance Corporation limits by \$230,774.

F. 403(b) Retirement Plan:

The Company sponsors a 403(b) defined contribution retirement for eligible employees. Plan benefits are funded monthly and were \$4,269 for 2024.

G. Advertising Expense:

The company incurred no advertising expense in 2024.

H. Interest expense:

The company incurred no interest expense for the year. No interest was capitalized.

I. Leases:

The company leases copier and printer equipment from a local supplier. The \$630 monthly base charge (leased through December 2028) is deducted as office expense. The Company considers all equipment leases as deductible rent-not conditional sales contracts.

The Company leases a building from Canyon County for \$12 per year. The Lease is renewable each year and can be terminated upon 90 days' notice.

J. Restricted Assets:

The Company received a \$400,000 lead gift for matching donations from a nonprofit corporation. Terms of the grant include the goal of a 90% save rate through December 31, 2025.

(see independent accountants' review report)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

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

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
WEST VALLEY HUMANE SOCIETY INC
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
5801 GRAYE LANE
City or town, state or province, country, and ZIP or foreign postal code
CALDWELL ID 83607

D Employer identification number
20-8179233
E Telephone number
208-455-5920
G Gross receipts \$ **1,965,309**

F Name and address of principal officer:
NICK LIPPINCOTT
H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WESTVALLEYHUMANESOCIETY.ORG**
H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **L** Year of formation: **2007** **M** State of legal domicile: **ID**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO PROVIDE PROFESSIONAL AND COMPASSIONATE ANIMAL SERVICES THROUGH SHELTER, ADOPTION, EDUCATIONAL PROGRAMS, POPULATION CONTROL AND HEALTH SERVICES WHILE REMAINING FISCALLY RESPONSIBLE.
2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
3 Number of voting members of the governing body (Part VI, line 1a) **3**
4 Number of independent voting members of the governing body (Part VI, line 1b) **4**
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) **44**
6 Total number of volunteers (estimate if necessary) **0**
7a Total unrelated business revenue from Part VIII, column (C), line 12 **0**
b Net unrelated business taxable income from Form 990-T, Part I, line 11 **0**

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	702,191	1,434,964
9 Program service revenue (Part VIII, line 2g)	824,865	504,916
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,411	892
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	43,889	24,537
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,579,356	1,965,309

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,606,801
16a Professional fundraising fees (Part IX, column (A), line 11e)	0
b Total fundraising expenses (Part IX, column (D), line 25) 726	
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	583,653
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,190,454
19 Revenue less expenses. Subtract line 18 from line 12	378,997

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	171,390	603,087
21 Total liabilities (Part X, line 26)	31,733	84,433
22 Net assets or fund balances. Subtract line 21 from line 20	139,657	518,654

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
TYLER BYERS
Type or print name and title
TREASURER

Date

Paid Preparer Use Only

Preparer's name
JOHN WHEELER

Preparer's signature
JOHN WHEELER

Date
02/27/25

Check ☐ if self-employed PTIN
P00946268

Firm's name
OLSEN WHEELER CPAS PLLC

Firm's EIN
46-3805606

Firm's address
3509 W BAVARIA STREET STE 101 EAGLE, ID 83616

Phone no.
208-938-3250

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2024)

DAA

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO PROVIDE PROFESSIONAL AND COMPASSIONATE ANIMAL SERVICES THROUGH SHELTER, ADOPTION, EDUCATIONAL PROGRAMS, POPULATION CONTROL AND HEALTH SERVICES WHILE REMAINING FISCALLY RESPONSIBLE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **1,543,375** including grants of \$) (Revenue \$ **504,916**)
ANIMAL SHELTER, ADOPTION, EDUCATIONAL SERVICES, POPULATION CONTROL.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

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

4d Other program services (Describe on Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **1,543,375**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	44
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	4		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	4		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a		X
b Other officers or key employees of the organization	15b		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

TYLER BYERS
CALDWELL

5801 GRAYE LANE

ID 83607

208-455-5920

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NANCY ORR	3.00									
BOARD MEMBER	0.00	X						0	0	0
(2) CALEB SMITH	3.00									
BOARD MEMBER	0.00	X						0	0	0
(3) NICK LIPPINCOTT	3.00									
BOARD PRESIDENT	0.00			X				0	0	0
(4) TYLER BYERS	3.00									
TREASURER	0.00			X				0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	330,523			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,104,441			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		1,434,964			
Program Service Revenue	2a		SHELTER FEES	Business Code	434,784	434,784	
	b		CLINIC SERVICES		70,132	70,132	
	c						
	d						
	e						
	f		All other program service revenue				
	g	Total. Add lines 2a-2f		504,916			
Other Revenue	3			Investment income (including dividends, interest, and other similar amounts)	892	892	
	4			Income from investment of tax-exempt bond proceeds			
	5			Royalties			
	6a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales exps.	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a	24,537				
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory		24,537	24,537			
Miscellaneous Revenue	11a			Business Code			
	b						
	c						
	d		All other revenue				
	e	Total. Add lines 11a-11d					
12				Total revenue. See instructions	1,965,309	530,345	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,003,299	1,003,299		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,269	4,269		
9 Other employee benefits	110,838	110,838		
10 Payroll taxes	62,049	62,049		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	22,239	18,903	3,336	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	107	107		
12 Advertising and promotion				
13 Office expenses	39,870	33,889	5,981	
14 Information technology				
15 Royalties				
16 Occupancy	54,979	46,732	8,247	
17 Travel	1,921	1,921		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,821	1,821		
23 Insurance	46,209	46,209		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a VETERINARY EXPENSES	126,459	126,459		
b KENNEL EXPENSES	25,897	25,897		
c PENALTIES AND LATE FEES	24,647		24,647	
d BANK FEES	22,126	22,126		
e All other expenses	39,582	38,856		726
25 Total functional expenses. Add lines 1 through 24e	1,586,312	1,543,375	42,211	726
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	145,979	2	580,774
	3 Pledges and grants receivable, net	16,668	3	2,255
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,725	9	14,861
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 83,228		
	b Less: accumulated depreciation	10b 78,031	7,018	10c 5,197
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	171,390	16	603,087	
Liabilities	17 Accounts payable and accrued expenses	17,740	17	57,553
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	13,993	25	26,880
	26 Total liabilities. Add lines 17 through 25	31,733	26	84,433
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	139,657	27	118,654
	28 Net assets with donor restrictions		28	400,000
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	139,657	32	518,654
33 Total liabilities and net assets/fund balances	171,390	33	603,087	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,965,309
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,586,312
3	Revenue less expenses. Subtract line 2 from line 1	3	378,997
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	139,657
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	518,654

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

WEST VALLEY HUMANE SOCIETY INC

Employer identification number

20-8179233

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				702,191	1,034,964	1,737,155
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				877,165	530,345	1,407,510
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5				1,579,356	1,565,309	3,144,665
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3,144,665

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6				1,579,356	1,565,309	3,144,665
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)				1,579,356	1,565,309	3,144,665
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☒
- b 33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE D
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Employer identification number

WEST VALLEY HUMANE SOCIETY INC**20-8179233****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☐

(ii) Related organizations? ☐

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		17,877	13,624	4,253
d Equipment		37,035	36,091	944
e Other		28,316	28,316	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,197

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL	24,515
(3) ACCRUED PAYROLL TAXES	2,365
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	26,880

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Area for supplemental information with horizontal dotted lines.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

WEST VALLEY HUMANE SOCIETY INC

Employer identification number

20-8179233

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FORM 990 IS REVIEWED BY THE PRESIDENT PRIOR TO FILING AND IS PRESENTED
TO THE BOARD.**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
THE BOARD REVIEWS THE CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS AND
WHEN NEW BOARD MEMBERS ARE ADDED.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.**

Form **990****Two Year Comparison Report****2023 & 2024**

For calendar year 2024, or tax year beginning

, ending

Name

Taxpayer Identification Number

WEST VALLEY HUMANE SOCIETY INC**20-8179233**

			2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1.	424,207	1,104,441	680,234
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	277,984	330,523	52,539
	4. Program service revenue	4.	824,865	504,916	-319,949
	5. Investment income	5.	8,411	892	-7,519
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.	43,889	24,537	-19,352
	11. Other revenue	11.			
	12. Total revenue. Add lines 1 through 11	12.	1,579,356	1,965,309	385,953
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	81,452		-81,452
	16. Salaries, other compensation, and employee benefits	16.	1,525,349	1,180,455	-344,894
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	29,353	22,346	-7,007
	19. Occupancy, rent, utilities, and maintenance	19.	57,443	54,979	-2,464
	20. Depreciation and Depletion	20.	4,983	1,821	-3,162
	21. Other expenses	21.	491,874	326,711	-165,163
	22. Total expenses. Add lines 13 through 21	22.	2,190,454	1,586,312	-604,142
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	-611,098	378,997	990,095
Other Information	24. Total exempt revenue	24.	1,579,356	1,965,309	385,953
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	877,165	530,345	-346,820
	27. Total assets	27.	171,390	603,087	431,697
	28. Total liabilities	28.	31,733	84,433	52,700
	29. Retained earnings	29.	139,657	518,654	378,997
	30. Number of voting members of governing body	30.	9	4	
	31. Number of independent voting members of governing body	31.	9	4	
	32. Number of employees	32.	89	44	
	33. Number of volunteers	33.			

**OLSEN WHEELER CPAs
3509 W. BAVARIA STREET, STE 101
EAGLE, ID 83616
208-938-3250**

February 27, 2025

CONFIDENTIAL

WEST VALLEY HUMANE SOCIETY INC
5801 GRAYE LANE
CALDWELL, ID 83607

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

OLSEN WHEELER CPAS PLLC

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning

, and ending

20-8179233**WEST VALLEY HUMANE SOCIETY INC****Net Asset / Fund Balance at Beginning of Year****139,657****Revenue**

Contributions	<u>1,434,964</u>
Program service revenue	<u>504,916</u>
Investment income	<u>892</u>
Capital gain / loss	
Fundraising / Gaming:	
Gross revenue	
Direct expenses	
Net income	
Other income	<u>24,537</u>

Total revenue**1,965,309****Expenses**

Program services	<u>1,543,375</u>
Management and general	<u>42,211</u>
Fundraising	<u>726</u>

Total expenses**1,586,312****Excess / (deficit)****378,997**

Changes

Net Asset / Fund Balance at End of Year**518,654****Reconciliation of Revenue**

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	<u>1,965,309</u>

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	<u>1,586,312</u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>171,390</u>	<u>603,087</u>	
Liabilities	<u>31,733</u>	<u>84,433</u>	
Net assets	<u>139,657</u>	<u>518,654</u>	<u>378,997</u>

Miscellaneous Information

Amended return

Return / extended due date

05/15/25

Failure to file penalty

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)
Attach to your tax return.Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024Attachment
Sequence No. **179**

Name(s) shown on return

WEST VALLEY HUMANE SOCIETY INCIdentifying number
20-8179233

Business or activity to which this form relates

INDIRECT DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,192

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	629
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,821
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2024)
THERE ARE NO AMOUNTS FOR PAGE 2

20-8179233

Federal Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
2	FURNITURE	6/30/13	25,242				25,242	7 HY 200DB	25,242	0
3	TABLE TOP	4/13/16	3,074				3,074	7 HY 200DB	3,074	0
4	MEDICAL EQUIPMENT	8/10/17	1,200				1,200	5 HY 200DB	1,200	0
5	MEDICAL EQUIPMENT	12/31/16	3,180				3,180	5 HY 200DB	3,180	0
6	KENNEL EQUIPMENT	12/31/16	555				555	5 HY 200DB	555	0
7	MEDICAL EQUIPMENT	11/06/18	27,500				27,500	5 HY 200DB	27,500	0
8	MAG STEAM STERILIZER	12/22/21	4,600				4,600	5 HY 200DB	3,027	629
			<u>65,351</u>				<u>65,351</u>		<u>63,778</u>	<u>629</u>
Other Depreciation:										
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877				17,877	15 MO S/L	12,432	1,192
	Total Other Depreciation		<u>17,877</u>				<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>				<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Grand Totals		83,228				83,228		76,210	1,821
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>83,228</u>				<u>83,228</u>		<u>76,210</u>	<u>1,821</u>

20-8179233

ID Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	ID Prior	ID Current	Federal Current	Difference Fed - ID
Prior MACRS:								
2	FURNITURE	6/30/13	25,242	25,242	25,242	0	0	0
3	TABLE TOP	4/13/16	3,074	3,074	3,074	0	0	0
4	MEDICAL EQUIPMENT	8/10/17	1,200	1,200	1,200	0	0	0
5	MEDICAL EQUIPMENT	12/31/16	3,180	3,180	3,180	0	0	0
6	KENNEL EQUIPMENT	12/31/16	555	555	555	0	0	0
7	MEDICAL EQUIPMENT	11/06/18	27,500	27,500	27,500	0	0	0
8	MAG STEAM STERILIZER	12/22/21	4,600	4,600	3,027	629	629	0
			<u>65,351</u>	<u>65,351</u>	<u>63,778</u>	<u>629</u>	<u>629</u>	<u>0</u>
Other Depreciation:								
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877	17,877	12,432	1,192	1,192	0
	Total Other Depreciation		<u>17,877</u>	<u>17,877</u>	<u>12,432</u>	<u>1,192</u>	<u>1,192</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>17,877</u>	<u>17,877</u>	<u>12,432</u>	<u>1,192</u>	<u>1,192</u>	<u>0</u>
	Grand Totals		83,228	83,228	76,210	1,821	1,821	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>83,228</u>	<u>83,228</u>	<u>76,210</u>	<u>1,821</u>	<u>1,821</u>	<u>0</u>

20-8179233

AMT Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:										
2	FURNITURE	6/30/13	25,242				25,242	7 HY 200DB	25,242	0
3	TABLE TOP	4/13/16	3,074				3,074	7 HY 200DB	3,074	0
4	MEDICAL EQUIPMENT	8/10/17	1,200				1,200	5 HY 200DB	1,200	0
5	MEDICAL EQUIPMENT	12/31/16	3,180				3,180	5 HY 200DB	3,180	0
6	KENNEL EQUIPMENT	12/31/16	555				555	5 HY 200DB	555	0
7	MEDICAL EQUIPMENT	11/06/18	27,500				27,500	5 HY 200DB	27,500	0
8	MAG STEAM STERILIZER	12/22/21	4,600				4,600	5 HY 200DB	3,027	629
			<u>65,351</u>				<u>65,351</u>		<u>63,778</u>	<u>629</u>
Other Depreciation:										
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877				17,877	15 MO S/L	12,432	1,192
	Total Other Depreciation		<u>17,877</u>				<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>				<u>17,877</u>		<u>12,432</u>	<u>1,192</u>
	Grand Totals		83,228				83,228		76,210	1,821
	Less: Dispositions and Transfers		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>83,228</u>				<u>83,228</u>		<u>76,210</u>	<u>1,821</u>

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	2	FURNITURE	0	0	0
Page 1	1	3	TABLE TOP	0	0	0
Page 1	1	4	MEDICAL EQUIPMENT	0	0	0
Page 1	1	5	MEDICAL EQUIPMENT	0	0	0
Page 1	1	6	KENNEL EQUIPMENT	0	0	0
Page 1	1	7	MEDICAL EQUIPMENT	0	0	0
Page 1	1	8	MAG STEAM STERILIZER	629	629	0
				629	629	0

20-8179233

Future Depreciation Report**FYE: 12/31/25**

FYE: 12/31/2024

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Prior MACRS:</u>					
2	FURNITURE	6/30/13	25,242	0	0
3	TABLE TOP	4/13/16	3,074	0	0
4	MEDICAL EQUIPMENT	8/10/17	1,200	0	0
5	MEDICAL EQUIPMENT	12/31/16	3,180	0	0
6	KENNEL EQUIPMENT	12/31/16	555	0	0
7	MEDICAL EQUIPMENT	11/06/18	27,500	0	0
8	MAG STEAM STERILIZER	12/22/21	4,600	629	629
			<u>65,351</u>	<u>629</u>	<u>629</u>
<u>Other Depreciation:</u>					
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877	1,192	1,192
	Total Other Depreciation		<u>17,877</u>	<u>1,192</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>	<u>1,192</u>	<u>1,192</u>
	Grand Totals		<u>83,228</u>	<u>1,821</u>	<u>1,821</u>

20-8179233

ID Future Depreciation Report**FYE: 12/31/25**

FYE: 12/31/2024

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>ID</u>
<u>Prior MACRS:</u>				
2	FURNITURE	6/30/13	25,242	0
3	TABLE TOP	4/13/16	3,074	0
4	MEDICAL EQUIPMENT	8/10/17	1,200	0
5	MEDICAL EQUIPMENT	12/31/16	3,180	0
6	KENNEL EQUIPMENT	12/31/16	555	0
7	MEDICAL EQUIPMENT	11/06/18	27,500	0
8	MAG STEAM STERILIZER	12/22/21	4,600	629
			<u>65,351</u>	<u>629</u>
<u>Other Depreciation:</u>				
1	LEASEHOLD IMPROVEMENTS	8/15/13	17,877	1,192
	Total Other Depreciation		<u>17,877</u>	<u>1,192</u>
	Total ACRS and Other Depreciation		<u>17,877</u>	<u>1,192</u>
	Grand Totals		<u>83,228</u>	<u>1,821</u>

Form	990	Tax Return History				2024
Name		WEST VALLEY HUMANE SOCIETY INC				Employer Identification Number 20-8179233

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants				702,191	1,434,964	
Membership dues						
Program service revenue				824,865	504,916	
Capital gain or loss						
Investment income				8,411	892	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)				43,889	24,537	
Other revenue				1,579,356	1,965,309	
Total revenue						
Grants and similar amounts paid						
Benefits paid to or for members				81,452		
Compensation of officers, etc.				1,525,349	1,180,455	
Other compensation				29,353	22,346	
Professional fees				57,443	54,979	
Occupancy costs				4,983	1,821	
Depreciation and depletion				491,874	326,711	
Other expenses				2,190,454	1,586,312	
Total expenses				-611,098	378,997	
Excess or (Deficit)						
Total exempt revenue				1,579,356	1,965,309	
Total unrelated revenue						
Total excludable revenue				877,165	530,345	
Total Assets				171,390	603,087	
Total Liabilities				31,733	84,433	
Net Fund Balances				139,657	518,654	

20-8179233

Federal Statements

FYE: 12/31/2024

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER PROFESSIONAL FEES	\$ 107	\$ 107	\$	\$
TOTAL	\$ 107	\$ 107	\$ 0	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
INTAKE EXPENSES	\$ 16,893	\$ 16,893	\$	\$
FELINE PROGRAM EXPENSE	9,747	9,747		
ADOPTION EXPENSES	6,161	6,161		
GENERAL OPERATING EXPENSE	4,329	4,329		
LICENSES & PERMITS	1,716	1,716		
FUNDRAISING FEES	726			726
TRAINING & EDUCATION	10	10		
TOTAL	\$ 39,582	\$ 38,856	\$ 0	\$ 726

Schedule A, Part III, Line 2(e)

Description	Amount
SHELTER FEES	\$ 434,784
CLINIC SERVICES	70,132
TAX-EXEMPT INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	892
SALES	24,537
TOTAL	\$ 530,345

APPENDIX B: LETTER OF SUPPORT FROM IHS





1300 S Bird Street, Boise, Idaho 83709 · 208-342-3508 · IdahoHumaneSociety.org

October 16th, 2025

Board of County Commissioners
1115 Albany Street
Caldwell, Idaho 83605

Dear Board,

I am writing on behalf of the West Valley Humane Society in support of their bid to continue as the operating organization of the Canyon County Animal Shelter, located at 5801 Graye Lane.

The Idaho Humane Society has been working closely with West Valley since the summer of 2024—first in an advisory capacity, then taking on a more hands-on role from August 2024 through February 2025. We've seen West Valley make strong strides toward stability and improvement following earlier challenges. New staff were hired, new policies and procedures were implemented, an entirely new Board was seated, and steps toward better transparency and fiscal responsibility were taken. They have set themselves on a new course, endeavoring once again to become the animal welfare leader in Canyon County.

It is our opinion that the West Valley Humane Society currently represents the best option in Canyon County to run the Animal Shelter. They already have decades of experience doing so, and if properly funded, will have no issues providing the level of service that Canyon County residents experienced before the upheaval of mid-2024.

In addition to their operational experience, West Valley has an established fundraising capability, supported by long-standing community donors and local corporate sponsors. This capacity is essential, as even with full local government funding, taxpayer support alone is not sufficient to fully operate the facility and its programs. Continued financial stability will require a partner that can effectively leverage private support alongside public funding, something West Valley is uniquely positioned to do in Canyon County.

Additionally, we strongly recommend exercising caution before awarding the contract to an organization without proven expertise in large-scale animal housing, veterinary operations, and husbandry management. Animal care presents a wide range of unique and complex circumstances, and while many individuals believe they understand what is required to manage such operations, without a demonstrated track record of success, they are likely to encounter significant challenges.

If you would like to discuss my recommendation further, please do not hesitate to call.

Sincerely,

Jeff Rosenthal, DVM
Chief Executive Officer
208.331.8550

APPENDIX C: ORDINANCE INFROMATION



Appendix C: Proposed Ordinance Updates

Presented by West Valley Humane Society (WVHS) for Canyon County's Animal Sheltering Services RFP

WVHS respectfully submits the following ordinance updates for consideration by Canyon County and its municipal partners. These recommendations are designed to streamline operations, reduce costs, and improve outcomes for animals and residents across jurisdictions. They reflect WVHS's commitment to regional collaboration, humane care, and public trust.

Purpose and Rationale

- Animals move freely across jurisdictional boundaries; ordinances should reflect this reality.
- Residents often seek support from shelters outside their city limits—policies must be consistent and accessible.
- Updated ordinances reduce confusion, improve reclaim rates, and lower the burden on courts, shelters, and enforcement agencies.

Proposed Updates Overview

Ordinance Area	Proposed Update	Intended Impact
Stray Hold Periods	Standardize to 72 hours for untagged animals, 120 hours for tagged/microchipped animals	Improves reclaim rates, reduces unnecessary shelter stays
Owner Reclaim Protocols	Allow fee waivers for first-time impounds or financial hardship; require microchipping at reclaim	Promotes reunification and responsible ownership
Community Support & Diversion	Permit shelters to offer temporary care, food assistance, and vet vouchers	Prevents unnecessary surrenders, supports families in crisis

Cross-Jurisdictional Coordination	Enable seamless transfers across county lines; recognize WVHS as a regional partner	Reduces duplication, improves efficiency
Licensing & Identification	Require microchipping for all reclaimed/adopted animals; allow shelters to issue licenses	Enhances tracking and reunification
Dangerous Dog Designation	Clarify criteria; ensure due process and access to behavior assessments	Balances public safety with fairness
Public Education & Transparency	Require publication of shelter data and ordinance enforcement outcomes	Builds public trust and accountability

WVHS Implementation Readiness

- These updates have been presented to all major regional partners.
- WVHS is prepared to implement these changes immediately upon adoption.
- Ordinance alignment will allow WVHS to operate more effectively and efficiently, reducing costs and improving service delivery.

5-7-1 : SHORT TITLE AND PURPOSE:

This Chapter shall be known as the _____ SAFE AND HUMANE COMMUNITY ORDINANCE, and is enacted to provide for the health, safety and welfare of the people of _____ and the humane and safe treatment of various animals, including dogs and cats, and to establish all required procedures and regulations for the licensing and control of dogs and kennels. This ordinance authorizes the return, adoption, or transfer of domestic animals that are not a danger to the community or suffering irremediably and authorizes any other means of ensuring live outcomes of homeless dogs and cats and through sterilization, community outreach, and impoundment of pets at risk.

5-7-2 : DEFINITIONS:

ABANDON: To leave an animal unattended for more than twenty-four (24) hours without the owner making arrangements for its food, water and shelter, or releasing the animal upon public highways or public or private property. Shall not apply to a person or animal agency who captures a free roaming healthy domestic cat, transports the cat to a veterinarian for sterilization, ear-tipping, and rabies vaccination and returns the cat in the approximate location in which it was found for the purpose of cat population control or if the location where it was found is no longer safe to a working cat/ barn cat program.

AFFECTED PERSON: Means any person, in particular owners, whose rights to own or possess an animal have been adversely impacted by a specific decision to enforce any provision of this Chapter against that person.

ANIMAL: Animals shall be classified as follows: Any mammal, reptile, amphibian, fish, bird (including all fowl and poultry) or other member commonly accepted as part of the animal kingdom, except a human.

ANIMAL SERVICES: Any organization(s) authorized by _____ to enforce the provisions of this Chapter.

ANIMAL FIELD SERVICES OFFICER: Any individual authorized by _____ to enforce the provisions of this Chapter, to include state or local law enforcement officers whose duties include assignments that involve animal seizure and impoundment.

ANIMAL SHELTER: An animal services facility authorized by _____ as the location for the impounding, caring for, adopting, transferring, or sterilizing domestic animals.

AT LARGE: Any dog off or away from the premises of the owner or private land that the owner has permission to be on, and not under the control of such owner or his agent by leash, cord or chain (not to exceed 8 feet), by confinement, within a vehicle, or otherwise restrained and under the immediate physical control of a competent and responsible attendant. Unless, such animal is a Service Animal, or assisting its owner or custodian in legal hunting, working, herding, or controlling of livestock in a place where such activity may legally occur.

AT-RISK DOG: Means any dog that:

- A. Without justified provocation bites a person without causing a traumatic injury, as defined in Idaho Code § 18-918(1)(b); or
- B. Without justified provocation and while At large has killed, inflicted injury, or otherwise caused injury to a domestic animal by attacking a domestic animal not on the real property of the owner of the dog.
- C. Has previously been found to be an at-risk dog pursuant to the Idaho Code or a substantially conforming ordinance or statute from another jurisdiction.

ATTACK: Any unprovoked aggressive contact including a bite that results in serious physical injury by an animal to any person or domestic animal.

BARKING: A loud vocal sound produced by a dog that annoys or disturbs a reasonable person of normal sensitivities for a prolonged and continuous period.

BITE OR BITTEN: When the skin of an individual or other animal has been broken or penetrated by an animal's teeth.

CAT: A member of the species *Felis Catus*.

COMMUNITY CAT: Any free-roaming cat that may be cared for by one or more residents of the immediate area who is/are known or unknown; a community cat may or may not be feral. Community cats shall be distinguished from other cats by being sterilized and ear tipped; community cats are exempt from licensing, limits, tags, stray and at-large provisions of this ordinance and maybe exempt from other provisions directed toward owned domestic animals.

COMMUNITY CAT CAREGIVER- A person who provides care, including food, shelter or medical care to a community cat, while not being considered the owner, custodian, harbinger, controller or keeper of a community cat or to have care or charge of a community cat. Caregivers must make every effort to minimize the impact on local wildlife and feed the proper quantity of food for the number of cats in appropriate containers. Community cat caregivers may redeem community cats from the shelter without proof of ownership and are exempt from any charges and/or fees.

COMPANION ANIMAL: an owned domesticated animal that is considered to be a pet.

COMMERCIAL KENNEL: See definition of Kennel, Commercial in _____ Definitions.

CURRENT RABIES VACCINATION: An animal that has received a primary rabies vaccine at least thirty (30) days ago, and no more than one (1) year ago or has received a booster vaccine administered according to the manufacturer's written instructions. The rabies vaccine shall be licensed by the United States Department of Agriculture for use in that species (a list of the currently licensed vaccines can be found in the current "Compendium of Animal Rabies Vaccines" prepared and updated annually by the National Association of State Public Health Veterinarians). Rabies vaccination must be performed by or under the direct supervision of a veterinarian who is licensed or legally permitted to practice veterinary medicine.

DANGEROUS DOG: Means any dog that:

- A. Without justified provocation has inflicted serious injury on a person:
- B. Has been previously be found to be at-risk and thereafter bites or physically harms a person without justified provocation;
- C. Has previously been found to be a dangerous dog pursuant to the Idaho Code or a substantially conforming ordinance or statute from foreign jurisdiction; or
- D. Has been previously found to be at-risk and thereafter inflicts injury to a domestic animal not on the real property of the owner of the dog.

DOG means a member of the species *Canis lupus familiaris*.

DOMESTIC ANIMAL means a tamed animal used for food, work, or companionship.

DAY CARE OPERATOR means a person who operates an establishment, other than an animal control facility, veterinary hospital, or animal shelter, where dogs or dogs and cats are kept for a period of time not exceeding 12 hours.

EAR-TIP-removing approximately a quarter inch off the tip of the cat's left ear in a straight line cut, the universal sign of a sterilized, unowned cat. If these requirements are met, the ear-tipped cat is exempt from licensing, limits, tag, and certain stray and at-large provisions of this chapter and may be exempt from other provisions directed toward owned animals.

EUTHANASIA: The procedure in which an animal is humanely killed by a method that is painless to the animal and causing unconsciousness and death. This procedure is to be performed by a certified euthanasia technician or licensed veterinarian in accordance with Idaho Code, Title 54, Chapter 21.

HARBORING: Allowing a dog to remain, or to be lodged, fed or sheltered on real property the owner occupies or controls for three (3) consecutive days.

IMPOUND: To receive into the custody of the Animal Services Shelter.

JUSTIFIED PROVOCATION: Means to perform any act or omission that a reasonable person with common knowledge of dog or cat behavior would conclude is likely to precipitate a bite or

attack by an ordinary dog or cat. Justified provocation includes, but is not limited to, the following:

- A. The dog was protecting or defending a person within the immediate vicinity of the dog or cat from an attack or assault;
- B. The person was committing a crime or offense upon the property of the owner or custodian of the dog or cat;
- C. The person was at the time, or had in the past, willfully tormented, abused or assaulted the dog or cat;
- D. The dog or cat was responding to immediate pain or injury or protecting its offspring;
- E. The dog was working as a hunting dog, herding dog, or predator control dog on the property of, or under the control of, its owner or keeper, and the damage or injury sustained was to a person who was interfering with the dog while the dog was working in a place where it was lawfully engaged in such activity, including public lands; or
- F. The person was intervening between two (2) or more animals engaged in aggressive behavior or fighting.

LEASH: Any rope, leather strap, chain or other material eight (8) feet or less in length, intended to be held in the hand of a person for the purpose of controlling an animal to which it is attached.

NONBITE EXPOSURE: Saliva from an animal who has come in contact with a person's open wound or mucus membrane that may pose health concerns.

NONCOMMERCIAL KENNEL: See definition of Kennel, Hobby in _____.

OTHER SUPPORT OR THERAPY ANIMALS: Any animal defined as a "service dog" by Department of Justice Regulations at 28 C.F.R. § 35.104 or any successor or amended regulation.

OWN: To have title to an animal. Animals kept in the custody of a minor or incapacitated person shall be deemed to be owned by the minor's parent(s), guardian or other designated responsible person where the minor or incapacitated person resides.

OWNER: A person who has title to an animal.

PERSON: Any individual, corporation, non-profit, society, co-partnership, limited partnership, limited liability company, association, or any other legal or business entity.

PROVOKE: A person or animal performing an act or omission that an ordinary and reasonable person would conclude is likely to precipitate dog aggression in the form of a bite or attack.

PUBLICLY OWNED PROPERTY: Property owned, leased or otherwise used by tax-supported agencies. (Example: parks, schools, post office.)

PUBLIC NUISANCE: Is defined in Title 52 Chapter 1 of the Idaho Code as may be amended.

QUARANTINE: The strict confinement of an animal in a manner which limits direct contact with other animals not in quarantine or persons other than the owner or caretaker. The quarantine shall

be conducted by way of an order issued by the Animal Services Agency designating the specific place, manner and provisions of the quarantine. Home quarantine may be authorized by the Animal Services Agency.

RABIES SUSPECT ANIMAL: Any animal which has bitten an individual or has been bitten or otherwise wounded or had physical contact with a rabid animal; or any animal showing symptoms suggestive of rabies or any animal that is suspected of having rabies.

RESIDENCE: Refers to the place of abode for a person or family that is more than merely temporary shelter.

SANITIZE: To make physically clean to the maximum degree that is practical.

SECURE ENCLOSURE: An area or cage that contains an animal and prevents it from escaping.

SERIOUS PHYSICAL INJURY: means a physical injury that creates a substantial risk of death or that causes death, serious disfigurement, protracted impairment of health, impairment of the function of any bodily organ, or multiple plastic surgeries.

SERVICE ANIMAL: Any animal defined as a "service dog" by the Department of Justice Regulations at 28 C.F.R. § 35.104 or any successor or amended regulation.

SERVICE DOG: A dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service dogs for purposes of this Chapter. The work or tasks performed by the service dog must be directly related to the individual's disability. Examples of work or tasks include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing nonviolent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of this Chapter. Nothing in this ordinance shall conflict with the provisions of the Federal Americans with Disabilities Act.

WAIVER: A statement signed by a licensed veterinarian qualifying the medical reason that an animal should not be vaccinated for rabies.

5-7-3 : CRUELTY TO ANIMALS:

A. Standard of Animal Care: Owners shall provide their animals with the minimum standard

of care set forth in this Section. Every owner shall provide the animal with sufficient food, water and shelter according to the following minimum standards:

1. Adequate Food: Animals shall be provided, at intervals not to exceed twenty-four (24) hours, a quantity of wholesome food specific to the age of the animal species that provides a level of nutrition necessary to sustain the good health of the animal.
 2. Adequate Quantities of Water: Animals shall at all times have access clean and fresh water. The owner shall replenish the water supply a minimum of every twenty-four (24) hours.
 3. Sanitary Animal Keeping: Owners shall keep their animals in a clean, sanitary and healthy manner and not confine them in a manner where they are forced to stand, sit or lie in their own excrement.
 4. Shelter: Every owner shall provide their Companion Animal with a shelter structure possessing walls, roof, and raised floor adequate to shield the animals from wind and rain. The structure shall be adequately ventilated and provide protection from excessive heat and cold and shall be commensurate to the size of the inhabiting animal to permit it to move about freely and lie down with its legs and tail outstretched.
 5. Sterilized: Rendered incapable of reproduction.
 6. Tethering: An owner shall not tether a dog or other Companion Animal through use of a choke collar or tether or confine an animal in such manner that it can become entangled to the extent it cannot move freely, or reach shelter or water, or become entangled with another animal. The area where the animal is tethered or confined must be free of extraneous material that may cause it injury (materials such as glass, sharp metal and nails). No animal may be kept continuously tethered for more than twelve (12) hours during any twenty-four (24) hour period or tethered on a continuous basis.
 7. Exercise: Every confined animal must be regularly provided with daily physical activity appropriate to their species, age and condition sufficient to maintain their good health.
 8. Veterinary Care: The owner of a diseased or injured animal shall promptly provide the animal with appropriate veterinary care in order to relieve suffering and shall segregate the diseased animal from other animals, as necessary to prevent the transmittal of disease.
- B. Animal Fights Prohibited: It shall be unlawful for any person to attend or participate in any dogfight, cockfight, bullfight, or other such combat between animals or combat between a human and an animal.
- C. Fighting Equipment: It shall be unlawful to possess cockspurs, slashers, gaffs, or other tools, equipment, devices or training facilities intended for purposes for training or engaging an animal in combat with another animal.
- D. Animal Exhibition; Circus: It shall be unlawful for an animal exhibition or circus to perform acts or establish exhibits where the performing or exhibited animals are induced to perform through the use of chemical, mechanical, electrical, or manual devices in a manner which is likely to cause physical injury or suffering.
- E. Confinement without Food and Water; Intervention: A person observing a Companion Animal confined without access to food or water for more than twenty-four (24) hours, or in distress because of a lack of water or food shall immediately contact Animal Services.

A person acting in good faith to provide care, food, water or shelter for a mistreated animal shall be immune from civil liability.

- F. Improper Containment of Animal in Motor Vehicle or Trailer: No person(s) shall permit an animal to be contained within a motor vehicle or trailer under conditions that endanger the health, safety or wellbeing of the animal. This provision includes circumstances relating to dangerous hot or cold temperatures or lack of air, food, water and proper care. An Animal Field Service Officer, law enforcement officer or member of the public who has probable cause to believe a confined animal is imperiled shall have the authority to enter the motor vehicle or trailer by any reasonable means after making an effort to locate the owner.
- G. Abandonment: It shall be unlawful to abandon an animal intentionally, knowingly, recklessly, or with criminal negligence, or leave an animal at a location without providing for the animal's continued care. Abandonment includes the disposing of an animal at or near an animal shelter, veterinary clinic or other place of shelter without first making provisions for its reasonable care.
 - 1. Exceptions: Section 5-7-3(G) shall not apply to a person or an Animal Field Service Officer who captures a free roaming domestic cat, transports the cat to a veterinarian for sterilization, and returns the cat in the approximate location in which it was found for the purpose of cat population control.
- H. A violation of this Section shall constitute a misdemeanor and shall be punished as provided for in Section 5-7-23.

5-7-4: PROHIBITED ANIMALS

- A. Prohibited Animals: It shall be unlawful for any person to harbor, keep, maintain or possess within the County any of the following animals:
 - 1. Mammals:
 - a. All members of the family Felidae (cat family), except *Felis Catus*.
 - b. All members of the family Canidae (dog family), except *Canis lupus familiaris*.
 - c. All nonhuman primates.
 - d. All members of the order Laurasiatheria, except hedgehogs.
 - e. All rodents, except domestic rats, mice, guinea pigs, hamsters, gerbils and squirrels not otherwise restricted by Federal law.
 - f. All marine mammals, including, but not limited to, whales, dolphins and seals.
 - g. All animals from the order Xenarthra, including giant anteaters, sloths, tamanduas, armadillos and pangolins.
 - h. All members of the family Procyonidae.
 - i. All members of the family Mustelidae, except domestic ferrets (*Mustela putorius*).
 - j. All civets, meerkats and members of the family Viverridae.
 - k. All marsupials, except Virginia opossum, sugar gliders and bettongs.
 - l. All members of the family Hyaenidae, including, but not limited to, hyenas and aardwolves.
 - m. All members of the order Tubulidentata (aardvarks).
 - n. All members of the order Hyracoidae (hyraxes).

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- o. All hoofed animals belonging to the orders Perrisodactyla and Artiodactyla, except domesticated farm or pack animals.
 - p. All members of the family Elephantidae (elephants).
 - q. All members of the order Chiroptera (bats).
 - r. All members of the family Ursidae (bears).
 - 2. Birds:
 - a. Ostriches.
 - b. Cassowaries.
 - c. Penguins of any kind.
 - d. Cranes of any kind.
 - e. Flamingos.
 - f. Hornbills.
 - g. Herons and their relatives from the order Ciconiiformes.
 - h. All birds of prey from the order Falconiformes.
 - i. All owls from the order Strigiformes.
 - j. Canadian Geese from the order Anatidae.
 - 3. Reptiles:
 - a. Sea turtles of any kind.
 - b. Aldabra or Galapagos tortoises.
 - c. Komodo dragons.
 - d. All members of the order Crocodilia.
 - e. Wild caught Gila monsters and bearded lizards.
 - f. Elapids (family of venomous snakes) except North American species, such as coral snakes, that are housed under State guidelines.
 - g. Viperids (family of venomous snakes) except North American species, including, but not limited to, rattlesnakes, cotton mouths and copperheads that are housed under State guidelines.
 - h. Tuataras.
 - i. Anacondas.
 - 4. Insects: All insects listed as agricultural pests by the USDA and Idaho Department of Agriculture.
 - B. Threatened or Endangered Animals: All animals listed as threatened or endangered on either a State or Federal level and all illegally imported animals shall be prohibited in the same manner as those listed in subsection A of this Section.
 - C. Exceptions: The provisions of this Section shall not apply to keeping of prohibited animals by:
 - 1. Any bona fide, licensed zoo accredited by the Association of Zoos and Aquariums;
 - 2. Any bona fide licensed veterinary hospital for treatment of illness or injury by licensed veterinarians;
 - 3. Bona fide educational or medical institutions accredited by the Idaho Department of Education;
 - 4. Permitted by the Idaho Fish and Game Department or Idaho Department of Agriculture,
 - 5. Any person keeping raptors that has been permitted to do so by the Idaho Fish and Game Department; and
 - 6. A person whose property harbors wildlife or is enhanced with any structure to

provide shelter or habitat to native wildlife such as native birds, bats, reptiles, amphibians, fish, or mammals which animals, through their own volition, enter or reside on any such property without being confined artificially by the property owner. People meeting this exception are not considered to be harboring or keeping prohibited animals.

- D. The owner or custodian of any prohibited animal kept pursuant to an exception, shall at all times:
1. Keep the animal in a cage, enclosure or other confinement that is designed, constructed, and maintained to preclude the animal's escape. The cage, enclosure, or confinement shall be of sufficient size to allow the animal reasonable freedom of movement.
 2. Keep the animal in a manner that will not threaten or annoy any person of normal sensitivity.
 3. Employ adequate safeguards to prevent unauthorized access to the animal and to prevent the escape of the animal.
 4. Immediately notify the Animal Services Agency if the animal escapes and make every reasonable effort to recapture an animal that escapes.
 5. Allow Animal Field Service Officers to inspect the animal and the property to determine whether the owner or custodian is complying with this Section.
 6. Allow the Animal Services Agency to inspect any permit an agency of the Federal or State government has issued to the owner or custodian that regulates the animal.
 7. Every person keeping a prohibited animal under this Section must house the animal and care for it in a manner that is humane and in accordance with the particular requirements of the species, to include compliance with all State and Federal laws that apply to the welfare of animals.
- E. Prohibited animals may be impounded by the Animal Services Agency and the owner liable for related fees and costs as set forth in this Chapter.

5-7-5 :

LICENSING BY MICROCHIPPING OF DOGS AND CATS.

- 6 (a) An owner of a dog or cat commits an infraction if the pet dog or pet cat does not have a microchip, or a dog is found running at large without a collar and a tag bearing the license microchip number.
- 7 (b) It is a defense to prosecution under Subsection (a) that:
- 8 (1) the dog or cat was under four months of age;
- 9 (2) the dog or cat was being held for adoption by animal services or an animal welfare organization;
- 10 (3) the owner of the dog or cat has resided in the city for fewer than 30 days;
- 11 (4) the dog or cat qualifies and receives a medical exception from a licensed veterinarian;
- 12 (5) the dog or cat owner is not a resident of the city and is staying in the city for fewer than 60 days; or

-
- 13 (6) the person charged produces to the court proof of a registered microchip showing the dog or cat was implanted with a microchip at the time the citation was issued or not later than 30 days after the citation was issued.
- 14 (c) The owner of a dog or cat shall maintain his or her current contact information including a minimum of two telephone numbers, the residence where the companion animal may be returned, and the name of any owner with a microchip registration company and provide the microchip number to Animal Services.
- 15 (1) If the owner's contact information changes, the owner shall update the microchip registration company and Animal Services not later than 30 days after the change in the contact information.
- 16 (2) If the ownership of a dog or cat changes, the new owner shall provide the microchip registration company and Animal Services with his or her contact information not later than 30 days after the change in ownership.
- 17 (3) It is a defense to prosecution under this subsection that the person charged produces to the court proof that the contact information was current and the correct owner was listed at the time the citation was issued or the contact information was corrected and made current not later than 30 days after the citation was issued.

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A. Lifetime Microchip Dog License Fee:

1. Fifty dollars for an unsterilized dog.
2. Twenty dollars for a sterilized dog. A certificate of sterilization, neuter or spay issued by a veterinarian or an Animal Shelter shall be presented at the time the microchip license is applied for in order to secure the license rate for a sterilized dog.

B. Exceptions: Any Service Animal shall be licensed at no cost to the owner. Additionally, there shall be no cost for any dog temporarily in the care of a shelter who needs to live in a home environment prior to adoption.

18-7-2 : LIMITATIONS ON UNSTERILIZED NUMBER OF DOGS OR CATS:

- A. Owned dogs and cats are limited to a combination of both dogs and cats not exceeding four (4) total unsterilized animals, on the premises at one (1) time; unless a person residing at the residence obtains a valid noncommercial kennel license, or commercial kennel license, that permits a greater number of dogs or cats.
- B. For the purposes of this Section, the litter of a female dog or cat may be kept with its mother and the litter, and shall constitute one (1) dog or cat until the litter reaches four (4) months of age, at which time this status will divest and each unsterilized dog or unsterilized cat shall be counted as an individual animal.
- C. A residence may exceed the limit by an additional one(1) animal, where one (1) or more of the animals is a Service Animal, or Other Emotional Support or Therapy Animal, as defined in this Chapter, and the animal(s) will be in use at said premises in this special capacity and the person(s) utilizing the animal(s) reside(s) on the premises.

18-7-3 : NONCOMMERCIAL, COMMERCIAL KENNEL AND DAY CARE LICENSES:

- A. License Requirements: All kennels, commercial or noncommercial, and day care operators must be licensed. Applications are to be addressed to the Animal Services Agency. The application shall state the name and address of the owner, the location of the kennel or residence, and the number and type of dogs or cats to be kept. The fee for a kennel license shall be set by resolution of the _____. An authorized officer of the Animal Services Agency shall inspect all prospective kennels or multiple animal residences prior to granting a kennel permit. The Animal Services Agency will ensure that the designated number of animals and the housing and keeping of such animals will not likely constitute a public nuisance, as defined in Section 5-7-3(C).
- B. Any application for a kennel or day care license must include:
1. Licensing for each dog that is subject to microchip licensing under Section 5-7-5.
 2. Written approval for a commercial kennel or day care license, which shall be in the form of an approved conditional use permit and a valid zoning certificate issued pursuant to _____.
- C. Every animal care facility that provides day care or boarding for dogs shall:
- (1) maintain a file for every dog in its care that includes a current rabies certificate and microchip number
 - (2) provide each dog with a cage or separate individual enclosure;
 - (3) require proof of a current city dog microchip license for any dog that is owned by a resident of _____; and
 - (4) obtain from the dog's owner (i) a veterinary certificate of health and proof of current vaccinations for distemper, rabies, parvovirus, and bordatella. A veterinary certificate of adequate titer protection issued within the previous 12 months from the date of presentation may be substituted for the distemper and parvovirus vaccinations; and (ii) a current veterinary certificate verifying that the dog is free from intestinal parasites.
- (b) Every animal care facility that permits dogs to commingle with other dogs shall, at all times that the facility is operating, have a minimum of two trained staff members on site, with a minimum of one trained staff member in constant supervision of the dogs. In the case of a playtime group of dogs consisting of 15 or more dogs, the facility shall have a minimum of three trained staff members on site, with a minimum of two trained staff members in constant supervision of the playtime group; provided that in no instance shall a playtime group shall consist of more than 40 dogs.
- (c) Every animal care facility shall post a sign in a conspicuous place at the licensed premises setting forth that no dog shall be enrolled in the facility unless the requirements of subsection (a) of this section are met.
- C. Revocation of Kennel or Day Care License:
1. A kennel or day care license may be revoked or the application for kennel or day care license denied when any of the following conditions are found to exist:
 - a. Dogs from the subject kennel or day care are apprehended by an Animal Field Services Officer for running At Large more than two (2) times in any six (6) month period.

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- b. Failure of the kennel or day care to maintain an accurate list of all the animals kept at the kennel or day care. The list shall be maintained as part of the records of the kennel or day care.
 - c. The kennel or day care keeps more than the approved number of animals at the kennel or day care.
 - d. Failure of the kennel or day care to allow access to an authorized Animal Field Services Officer to inspect the kennel facility or day care during normal hours.
 - e. Failure to maintain the kennel or day care in a clean and sanitary manner by the kennel operator day care operator or their staff.
 - f. Failure by the kennel or day care to provide the animals with adequate shelter and protection from the weather.
 - g. Failure by the kennel or day care to provide the animals with adequate ventilation.
 - h. The quartering together of temperamentally unsuited dogs or allowing the animals to be in proximity to one another, which action causes the dogs to be abused, tormented, or fight.
 - i. Prolonged and excessive or loud animal noises at the kennel or day care constitute a public nuisance.
 - j. Failure to adequately treat any diseased or injured animal when needed to prevent suffering or failure to segregate a diseased animal is necessary to prevent the spread of disease to other animals.
 - k. Conviction on multiple animal nuisance charges or on cruelty charges, or failure to abate a condition determined by the Animal Services to contribute to or constitute a condition of public nuisance.
- D. Upon notice of revocation served by the Animal Field Services Officer, a kennel or day care license holder shall have thirty (30) days to cure any noted defect. In the alternative, the kennel or day care license holder may, within thirty (30) days of the notice, file a written protest to contest such revocation with _____.
- E. If no protest has been timely filed, or if the noted defects have not been timely cured, the kennel license shall be deemed revoked.

18-7-4 : DOGS RUNNING AT LARGE PROHIBITED:

- A. Dogs At Large: Notwithstanding the following subsections, it shall be an infraction for any owner to allow a dog(s) to run At Large, as defined above. All dogs are required to have a collar and a license tag with the microchip number.
- B. Impoundment: The Animal Services Agency or Animal Field Service Officer may impound any dog found At Large, if its owner is unknown and there is no owner present, subject to redemption in the manner as provided for in this Chapter. It shall be unlawful to kill, destroy, or cause injury to a dog At Large, except as provided for elsewhere in this Chapter. If the dog has identification, the dog may be returned home with a warning notice.
- C. Collar and Tag Required: Every dog shall wear a substantial, durable collar or harness at all times, and a microchip license tag or identification tag with phone number and address shall be securely attached.
- D. Training and Exercise Grounds: The _____ may designate public grounds for the training or exercise of dogs, subject to certain behavior rules. Dogs exercising in these areas need not

be controlled by leash, provided they are under the observation of a responsible person may be controlled by whistle, voice, or other effective command.

- E. Enclosure Requirements: Any owner who relies upon a fence, or other enclosure, to contain a dog while it is out of doors must maintain the fence or enclosure in a condition to prevent the dog from escaping and running At Large. In the event a dog escapes and is found or injures or attacks another animal or person through a defective fence, the Animal

Services Agency may investigate and document the condition of the fence or enclosure where the owner regularly keeps the dog. If the fence is found to be defective or damaged, the owner shall repair the identified damage, deficiencies, or defects in the fence. The Field Service officer may assist in repairing the damage or if the owner is unable to repair the deficiencies, the Field Service officer may aid in finding other organizations to assist in the repairs. If the owner fails to repair the identified damage, deficiencies, or defects, and the dog is again found running At Large, the owner may receive a citation for the dog running At Large. If the dog running At Large on a second occasion is unsterilized it shall be sterilized within 30 days, and proof of the sterilization shall be brought to the Animal Services Agency.

18-7-5 : FOUND STRAY DOMESTIC ANIMALS:

It shall be unlawful for any person to take into their possession a stray domestic animal without notifying Animal Services within 24 hours. The animal shall be returned to the animal's owner upon proof of ownership or may be released to Animal Services upon demand by that Agency's representative without charge. If there are signs of neglect or cruelty, the animal shall be given to Animal Services upon demand, not returned to the owner. This shall not apply to a community cat caregiver who captures a free roaming At Large domestic cat, transports the cat to a veterinarian for sterilization surgery, and returns the cat in the approximate location where it was found for the purpose of cat population control or if it cannot be safely returned to the location where it was found, to a working/barn cat program.

18-7-6 : RABIES CONTROL, QUARANTINE:

A. Rabies Vaccination Requirements:

1. Vaccination Required: The owner of any dog or cat within the ____ shall vaccinate such companion animal against rabies within thirty (30) days of:
 - a. The dog or cat becoming four (4) months of age;
 - b. Acquiring a dog or cat without documented proof of current rabies vaccination; or
 - c. Bringing a dog or cat four (4) months of age or older into the ____'s limits
2. Revaccination Intervals: The owner of any dog or cat within the ____ that has been vaccinated against rabies is required to revaccinate such animal within a period of not more than:
 - a. Twelve (12) months after the animal's initial vaccination, if the animal was between four (4) months and one (1) year of age at the time of such vaccination; and
 - b. Thirty-six (36) months after each subsequent vaccination.
3. Rabies Vaccination Waiver: Upon physical examination of a dog or cat, an Idaho

licensed veterinarian may provide a written waiver from rabies vaccination based on an illness or infirmity in such animal or based on a positive rabies antibody titer obtained by laboratory testing. A written waiver must provide an expiration date, not to exceed twelve (12) months. Upon expiration, the animal must be vaccinated, or it must be physically reexamined by an Idaho licensed veterinarian, who may issue a new written waiver from rabies vaccination following the same guidelines set forth herein.

4. Approved Vaccination: Only U.S. Department of Agriculture (USDA) approved rabies vaccinations may be administered to dogs and cats within the County.
5. Certificate of Vaccination: An Idaho licensed veterinarian who vaccinates a dog or cat against rabies within the County, must immediately issue a certificate of

vaccination signed by the veterinarian to such animal's owner or custodian. The certificate of rabies vaccination shall provide the following information:

- a. The date of the vaccination;
 - b. The name and address of the vaccinated animal's owner;
 - c. The type of vaccine used, the vaccine manufacturer's name, and the vaccine's serial or lot number; and
 - d. The age, color, sex, and name of the vaccinated dog or cat.
6. Maintaining Vaccination Records: The owner of a dog or cat shall maintain copies of the certificates of rabies vaccinations for the animal and shall produce such records upon request by:
- a. An Animal Services Field Officer;
 - b. A person who was injured by and potentially exposed to rabies by such animal;
 - c. A licensed physician who is currently treating a person who was injured by and potentially exposed to rabies by such animal; or
 - d. A veterinarian who is currently treating an animal that was injured by and potentially exposed to rabies by such animal.
- B. Duty to Report and Confine Suspected Rabid Animals: It shall be unlawful for an owner or person having charge, custody or control of any domestic animal, who learns or observes the animal act in a manner that would lead a reasonable person to suspect the animal is infected with rabies:
1. To fail, refuse, or neglect to immediately notify the Animal Services Agency;
 2. To fail to securely confine such animal as directed by the Animal Services Agency;
 3. To fail, refuse, or neglect to allow a licensed veterinarian to inspect or examine such animals for symptoms of rabies.
- C. Quarantine of Biting Animals; Suspected Rabies – Procedures:
1. An owner or custodian of any animal who learns of or observes such animal exhibiting rabies symptoms or observes the animal act in a manner that would lead a reasonable person to suspect the animal is infected with rabies, shall quarantine the animal pursuant to the Director of Animal Services orders.
 2. An owner or custodian of any animal that has bitten a human in which the skin was broken shall surrender such animal for quarantined confinement to an animal shelter or a licensed veterinarian.
 3. An owner or custodian of any animal which comes into contact with a known rabid or suspected rabid animal shall be quarantined in a place and manner, and for a period of time, designated by the Director of the Animal Services Agency.
 4. Quarantine Period: Any animal quarantined for biting or under suspicion of rabies infection shall be confined and observed by a licensed veterinarian for a period of no less than ten (10) days and not more than fifteen (15) days from the date the bite was inflicted.
 5. Alternative Quarantine Procedure: At the discretion of the Director of the Animal Services Agency, the quarantine of an animal may be conducted at a licensed boarding kennel or upon the premises of the owner or custodian of the animal. During the period of quarantine, the animal must be securely confined and isolated from contact with humans and other animals. Within forty-eight (48) hours of the conclusion of the quarantine period, and at the owner's or custodian's expense, the

owner or custodian shall have the animal examined by a licensed veterinarian, the Animal Services Agency, or an Animal Services Field Officer to determine whether the animal exhibits any symptoms of rabies or has died. In the case of a veterinary examination, the owner or custodian shall submit a true and accurate copy of the veterinarian's examination record to the Animal Services Agency. If the animal dies while in alternative quarantine, the animal's owner or custodian shall immediately notify the Animal Services Agency and surrender the carcass for testing if requested by the Animal Services Agency.

6. Surrender for Destruction of Rabid Animals: The owner or custodian of an animal that is determined to be rabid shall surrender the infected animal to the Animal Services Agency, if not already in possession of the Animal Services Agency. The animal's diagnosis shall be confirmed. If the animal is found to be rabid then the animal shall be euthanized by the Animal Services Agency after the owner is notified.
7. Impoundment; Fees and Costs; and Disposal of Quarantined Animal: Any animal exhibiting rabies symptoms may be impounded for quarantine, and the animal's owner may be liable for all related fees and costs as set forth in this Chapter. Impounded animals for quarantine are subject to disposal by the Animal Services Agency as set forth in this Chapter.

18-7-7 : ANIMALS PRESENTING AN IMMEDIATE DANGER:

- A. If an animal:
 - a. presents an immediate danger to the health and safety of a person;
or
 - b. is harming a person;then the animal may be restrained by whatever humane means necessary and even destroyed if absolutely necessary to prevent serious injury to the victim. Alternatively, a law enforcement officer, the Animal Field Services Officer or Animal Services Agency may, if practical, apprehend the animal.
- B. Any owner of an animal presenting an immediate danger without provocation, as described above, in addition to any other penalties as provided in this Chapter, shall be guilty of a misdemeanor.

18-7-8 : DIRECTING A DOG TO HARASS OR ATTACK:

It shall be unlawful for the owner or person in possession of any animal to direct, encourage, cause, allow, or otherwise aid or assist a dog to threaten, charge, bite, harass, menace, or attack a person or other animal within _____. The directed animal may be seized and impounded. This Section shall not apply to an attack by a dog under the control of a law enforcement officer or an attack upon an uninvited person who enters the owner's property with criminal intent or is trespassing, or an animal that enters the dog owner's property.

18-7-9 : CRIMINAL RESPONSIBILITY FOR DOG BITES AND ATTACKS:

- A. An owner of an unleashed dog while off its owner's property that bites or attacks a

Companion Animal, or a dog that bites or attacks a human being without justified provocation as provided in this Chapter, is guilty of an infraction, and shall be punished by a fine of \$150 upon conviction. Further, as consequence of the owner in possession pleading guilty or being found guilty of an infraction under this subsection, the dog which bit or attacked shall be deemed an At-Risk Dog, provided the dog is found to meet the definition as provided in this Chapter, and that justified provocation was not a factor in the incident. The provisions of Section 5-7-19 applicable to keeping at-risk dogs shall apply to that dog.

1. If, within twelve (12) months from the date of a conviction under this Section, an unleashed dog while off its owner's property again attacks or bites a Companion Animal, or attacks or bites a human being and without justified provocation the owner, or person in possession, shall be guilty of misdemeanor. Further, as a consequence of the owner in possession pleading guilty or being found guilty of a misdemeanor under this subsection, the dog which bit or attacked shall be deemed dangerous. The provisions of Section 5-7-19 applicable to keeping dangerous dogs shall apply to that dog.
- B. Any owner, or person in possession, of a dog that bites or attacks a human being and causes serious injury and without justified provocation as provided in this Chapter shall be guilty of a misdemeanor. Further, as a consequence of the owner (or person in possession) pleading guilty or being found guilty of a misdemeanor under this subsection, the dog which bit or attacked shall be deemed a Dangerous Dog provided the animal is found to meet the definition of dangerous dog as provided in this Chapter, and that justified provocation was not a factor in the incident. The provisions of 5-7-19 applicable to keeping a Dangerous Dog shall apply.

18-7-10: HABITUAL BARKING OR NOISEMAKING; NUISANCE:

- A. Prohibition: It shall be unlawful for a person to fail to exercise proper care and control of their animal. To prevent it from becoming a public nuisance, as the term public nuisance is defined in Chapter 1, Title 52, of the Idaho Code, a person shall be subject to criminal liability and guilty of a misdemeanor for allowing an animal to become a public nuisance when such person permits or allows an animal to:
 1. Bark, bay, cry, howl, or emit any excessive domestic animal noise audible beyond 500 feet of the boundaries of the property on which the animal is situated for an extended period of time, day or night, thereby unreasonably disturbing another person. For purposes of this Section "extended period of time" means either:
 - a. Barking, baying, crying, howling, or other animal noise emitted by one or more animals incessantly for thirty (30) minutes, with no individual period of silence of more than one (1) minute during the thirty (30) minute period; or
 - b. Barking, baying, crying, howling or other animal noise emitted by one or more animals incessantly for a total of sixty (60) minutes or more within a twelve (12) hour period.
- B. Exceptions: This Section shall not apply to animals that are being harassed or provoked by a person to cause such noise, that are maintained on land zoned for agricultural purposes, are kept at a properly permitted animal shelter established for the care and placement of

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- unwanted or stray animals, or are kept at a properly zoned commercial boarding kennel.
- C. Proof of Excessive Noise Nuisance: The owner or custodian of an animal may be charged with excessive animal noise nuisance when an Animal Field Services Officer:
1. Receives signed complaints alleging an animal noise nuisance from at least two (2) unrelated adult witnesses residing in different residences with a 500-foot radius of the alleged domestic animal;
 2. Receives a signed complaint alleging an animal noise nuisance from one (1) adult witness and the Animal Services Officer also personally observes noise emission consistent with the complainant's allegations; or
 3. Personally, the Animal Services Officer witnesses the excessive noise violation for the required period of time under this ordinance.
- D. Other Animal Nuisances: Another animal nuisance may occur when:
1. An uncontained companion animal threatens passersby;
 2. An uncontained dog chases vehicles, individuals on bicycles, scooters or similar devices, or pedestrians;
 3. An uncontained domestic animal attacks other domestic animals;
 4. An animal trespasses upon public or private property in such a manner as to substantially damage the physical property;
 5. An excessive amount of animal feces is permitted to accumulate in such a manner as to present a health risk to a person or which is of such quantity as to generate odors and pests off the premises of the animal owner; or
 6. An owner fails to confine a female dog or cat during estrus or proestrus in a building or secure enclosure in such manner that such female dog cannot come into contact with male dogs, except for planned breeding.
- E. Nuisance Feral Cat Prevention: Any cat not spayed or neutered that is permitted to be out of doors not under the direct control of its owner is deemed a nuisance. The Animal Services Agency or Field Service Officer may seize any unsterilized cat At Large and may take the animal to a veterinarian for sterilization. The Animal Services Agency shall mark the cat as being spayed or neutered by ear-tipping. A cat that is seized pursuant this Section, sterilized, and marked as such, may be released by the Animal Services Agency to the location from which it was seized, or if it is unable to be returned to that location because it is has substantially changed and is no longer safe, it may be relocated to a working/barn cat program.

A community cat that disturbs the peace by habitually or repeatedly destroying, desecrating, or soiling public or private property may constitute a public nuisance.

Animal Services shall investigate an alleged violation of this section upon the receipt of two (2) complaints in a form provided by Animal Services, signed by two (2) unrelated residents living in separate dwellings with 500 feet of the alleged violation. The complaints shall specify the address or location of the alleged violation, the nature, time and date(s) of the act, the name and address of the owner or caregiver, if known, and a description of the cat, if known.

- A. If, upon investigation, Animal Services, determines the complainant(s) have taken reasonable abatement measures to resolve or mitigate the nuisance behavior of the cat, Animal Services may request the caregiver, if any, assist in resolving the nuisance or may remove the community cat causing the nuisance

5-7-2 : ENFORCEMENT OFFICIAL; ANIMAL SHELTER:

A. Animal Services Agency:

1. Appointment of Animal Services Agency: The Board of ____ is authorized to appoint an Animal Services Agency to enforce the provisions of this Chapter.
2. Duty of Animal Services Agency, Shelter and its Officers or Assigns: The Animal Services Agency is authorized to enforce the provisions of this Chapter and is designated as a peace officer for this purpose. The Animal Services Agency is authorized to return domestic animals to their owners in the field and make necessary animal seizures. The Animal Services Agency may remove and keep any domestic animal in violation of the provisions of this Chapter. The Animal Services Agency may issue a notice of ordinance violation to enforce provisions of this Section. The notice of ordinance violation shall be signed by at least one person witnessing a violation as well as the witnessing Animal Services Officer whose name shall be affixed on the notice of ordinance violation.

B. Designation of Animal Services Shelter: The Board of ____ shall designate an official Animal Services Shelter where animals found in violation of this Chapter may be taken. Domestic animals may also be taken to veterinarians if the domestic animal needs veterinary care, a foster home, or returned.

5-7-3 : OBSTRUCTING ANIMAL SERVICES OFFICER:

A. No person shall obstruct, delay, hinder, hide, conceal, or interfere with any person authorized by ____ to discharge their duties under this Section. The following acts are considered obstructing or interfering with an Animal Field Service Officer's duty:

1. Removing an animal from the animal services shelter or from the custody of an Animal Field Services Officer without permission. An individual assisting an Officer in returning a domestic animal to its home is not interfering with their duties.
2. Removing an animal from the animal services shelter without paying the designated fees, unless they are waived for good cause by the director.
3. Threatening an Animal Field Services Officer acting in their official powers or duties.
4. Committing an act that interferes with or obstructs an Animal Field Services Officer acting in the discharge of their duties.
5. It is unlawful to make a false or misleading statement or representation about animal ownership or custody to an Animal Services Agency, shelter or officer.

B. An Animal Services Field Officer in the course of their duties has an obligation to identify who they are to those requesting that information and provide a current work address and, if necessary, sign an acknowledgement of receipt of infraction or misdemeanor.

C. Any person violating this Section may be guilty of a misdemeanor.

5-7-4 : IMPOUNDING OF DOMESTIC ANIMALS:

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- A. An Animal Field Services Officer may impound a domestic animal if they have probable cause to believe a violation of any provision of this Chapter has occurred and for which an animal may be impounded. The notice and terms of impoundment, redemption, and disposal of such domestic animals are set forth in this Section. If the shelter is at capacity, the Animal Field Services Officer shall only bring in dogs that are a danger to the community or companion animals in need of emergency housing. Microchipped or domestic animals with identification shall be returned in the field if at all possible, unless they pose a public safety threat. The Animal Field Services Officer shall post at least two found signs within 1 mile of where the domestic animal was found. Sign posting is not necessary for community cats that are going to be returned to the location where they were found.
- B. Record of Impounding: At time of animal impoundment the Animal Field Services Officer shall record the date of impounding, a description of the domestic animal impounded, the reason behind the impoundment, why the animal was unable to be returned in the field, and an assessment of its identity if that can be determined.
- C. Identified Animals: Within twenty-four (24) hours after impoundment of an identified animal, the Animal Services Agency shall make all reasonable efforts to notify the owner of the animal's impoundment including posting a notice on the owner's (if known) residence, and shall post at least two photos of the domestic animal on the agency's website and may post on social media such as Facebook and Nextdoor.com.
- D. Redeeming Animals:
1. Animals brought to the animal services shelter shall be provided humane treatment and sufficient food and water for their comfort. They shall be held by the Animal Services Shelter for a period of time, as determined by the Shelter, unless they are subject to other provisions of this Section.
 2. This Section does not apply to animals that are sick or injured to the extent that their impoundment will prolong their suffering and a better course of action would be to humanely euthanize the animal in the opinion of a licensed veterinarian.
 3. The owner of any animal that is lawfully impounded shall be responsible for and pay all fees and expenses related to the impoundment whether or not the animal is later claimed. The Director of the Shelter may waive any fees for good cause. The Animal Services shelter shall retain all boarding fees and fines.
 4. The following protocol is required to reclaim a companion animal, unless otherwise noted or waived:
 - a. Execution of a sworn statement of current ownership.
 - b. Proof of current microchip registration for dogs
 - c. Payment of the impoundment fees.
 - d. Payment of the boarding fee according to the boarding schedule.
 - e. Payment of any veterinary and hospital expenses incurred during the animal's impoundment.
- E. Refusal to Redeem Impounded Animal; Adoption; Appeal: The animal may not be redeemed by the owner, if, in the judgment of a licensed veterinarian or an agent of the Animal Services Agency, an animal should not be returned to the owner for humane or public health reasons. The owner shall be provided with written notice of this decision, and the owner shall be permitted to appeal this decision to the director as an affected person. After completion of an appeal, or after the time for filing an appeal has passed, the Animal

Services Agency may either: (1) find a responsible person to adopt the animal; (3) transfer the animal or (3) euthanize the animal.

- F. Impoundment fee: The Animal Services Shelter may charge a fee, set by resolution of the _____ for receiving an animal into custody. This fee shall be paid at the time of animal redemption, and these fees shall be remitted to the Animal Shelter.

1. Fee Schedule:

Dog:

Registered Microchip, neutered or spayed	\$ 25.00
No registered microchip, neutered or spayed	\$ 65.00
No registered microchipped unaltered	\$ 100.00
Registered Microchipped, unaltered	
Owned Cat	
Registered Microchip, neutered or spayed	\$ 25.00
No registered microchip, neutered or spayed	\$ 65.00
No registered microchipped unaltered	\$ 100.00
Registered Microchipped, unaltered	\$ 50.00

- G. Boarding Fees: The Animal Services Shelter shall be entitled to charge a boarding fee for the keeping and selling of an animal and these fees shall be retained by the Animal Services Shelter.
- H. Annual Report of Fees: Any charges associated with the keeping and adopting of an animal shall be determined by the Animal Services Shelter. The fees charged by the Animal Services Shelter for boarding and keeping any animal may be paid at time of animal redemption along with any veterinary and hospital expenses incurred during the animal's impoundment. The Animal Services Shelter is obligated to keep a fee schedule for services rendered available for public inspection and advise the Board of _____ annually the fees it charges for its services, and shall report its intake, euthanasia, adoption, and transfer statistics quarterly to the Board of _____ and shall publish them monthly on their website.

5-7-5 : HABITUAL RECKLESS PET OWNER:

- A. Notice of Abatement; Appeal: In addition to any legal remedy available under the provisions of this Chapter, the Animal Services Agency may notify and direct, in writing, an owner who is guilty of three (3) convictions of a violation of this Chapter in any twelve (12) month period to abate and remove the animal(s) causing the violations from the County within five (5) calendar days from the date of the notice; or, in the alternative, to abate and transfer ownership and possession of the animal to another person not living at the same place of residence.
- B. Request Hearing Before District Court: The owner of an animal that has been served with an order of abatement, pursuant to subsection A. of this Section, may appeal such order by requesting a hearing before the district court by submitting a written request to the clerk of the court. Any appeal must be filed within ten (10) calendar days following service of the notice.

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- C. Failure to Abate; Impoundment of Animal: If the owner of the animal is found in violation of the abatement notice and has failed to timely appeal the notice or lost their appeal, the animal shall be removed and impounded by the Animal Services Agency, subject to all impoundment procedures; provided, however, the animal may not be returned to the same residence or property from where it formerly resided or was impounded. The owner of the animal shall be responsible for the fees incurred as a result of the seizure and impoundment of the animal.

5-7-6 : DESIGNATION AND MANAGEMENT OF DANGEROUS OR AT-RISK DOGS:

A. Purpose.

1. Dangerous and At-Risk dogs found within the boundaries of ____ present a risk to the health, safety, and welfare of persons and other animals. The purpose of this Section is to provide policies and procedures for the safe management of Dangerous and At-Risk dogs to promote public health, safety, and welfare, while also promoting the humane and ethical treatment of animals.

B. Procedure for Designating a Dog as Dangerous or At-Risk.

1. If an Animal Field Services Officer has probable cause to believe a dog is Dangerous or At-Risk, as those terms are defined in this Chapter, the Officer shall have authority to designate the dog as Dangerous or At-Risk and shall serve a written Notice of Designation on the owner of the dog. An Animal Field Services Officer shall have authority to designate an animal regardless of whether or not an owner has been charged with a crime related to an unprovoked animal attack. The Notice of Designation shall:

- a. Be personally served on the owner by an Animal Field Services Officer or other authorized person.
- b. Identify whether the dog is being designated as Dangerous or At-Risk;
- c. Identify the date on which the officer determined the dog to be Dangerous or At-Risk;
- d. Provide a description of the factual circumstances and events that support the officer's decision to designate the dog as Dangerous or At-Risk;
- e. Provide a clear description of the dog such that it can be identified, and two photographs of the dog;
- f. Provide notice that the owner may petition the Animal Services Agency to review the Officer's decision to designate the animal as Dangerous or At-Risk;
- g. Provide notice that the Officer's designation decision shall become final after ten (10) business days if the owner fails to petition the Animal Services Agency to review the Notice of Designation;
- h. Provide notice that owners of a dog designated as At-Risk or Dangerous may either keep the dog in their possession and be subject to the restrictions the Animal Services Agency puts in place for the keeping of such dogs, or may voluntarily relinquish custody of the dog to the Animal Services Agency; and
- i. Provide notice that the final disposition of a dog voluntarily relinquished to, or seized by, the Animal Services Agency pursuant to this Section may

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- be adoption or euthanasia, and this decision shall be in the sole discretion of the Animal Services Agency.
2. No dog may be designated as Dangerous or At-Risk when, at the time an injury or damage was sustained, the precipitating cause constituted justified provocation.
 3. An Animal Field Services Officer has the authority to seize and impound a dog that has been determined, by an Animal Field Services Officer, to be:
 - a. Dangerous; or
 - b. Present an ongoing risk.
 4. When an Animal Field Services Officer designates a dog as At-Risk the Animal Field Services Officer shall have authority, but is not required, to seize and impound the dog. Where the officer chooses to leave the dog in the owner's custody and care, based upon the owner's express willingness to comply with requirements and restrictions for keeping such dogs, the Officer shall provide notice to the owner of the requirements and restrictions for keeping At-Risk dogs as provided in this Section.
 5. If an owner chooses to petition the Animal Field Services Agency to review the Officer's designation decision, the owner shall be responsible for any fees associated with boarding and caring for the animal during the time the petition and any additional proceedings are pending, as well as any fees associated with processing and considering the petition.
- C. Any owner that receives a Notice of Designation shall be permitted to appeal that designation as an affected person as provided in this Chapter.
- D. Keeping Dangerous Dogs: The owner of a dog designated as Dangerous, or a new adoptive owner of a dog designated as Dangerous prior to being adopted, shall be subject to the following restrictions for the keeping of such dog within the boundaries of _____:
1. The owner shall be required to have a microchip implanted in the dog that allows for identification of the animal and the owner shall be required to report the microchip number to the Animal Services Agency.
 2. The dog shall be contained within an enclosure on the owner's property; this enclosure may be a fence, kennel, or other adequate means of containing the animal to the owner's property. The Animal Services Agency shall be permitted to inspect such enclosure, and if the enclosure is found to be defective or inadequate by the Agency the owner shall not be permitted to keep the dog until the enclosure is improved. Failure to improve the enclosure shall result in the inability of the owner to keep the Dangerous Dog. Animal Services may aid the owner in improving the enclosure.
 3. The owner shall be required to post signs on their property that announce to other persons that there is a Dangerous Dog on the property. Such signs must be placed at any potential entrance point to the yard or home (such as at gates, doors, and on the enclosure where the dog is kept) and must include words and an illustration indicating the presence of a "dangerous" dog.
 4. In the event the owner takes the dog off their property, the dog shall be on a leash no greater than three (3) feet in length, and the dog shall also be required to wear a muzzle. The leash must be of adequate strength to restrain the dog, and the person holding the leash must be physically capable of restraining and controlling the dog; the dog must not be allowed to be off leash within _____ including any areas

designated as off leash areas. The owner or custodian of the dog shall ensure that the dog is not allowed to have physical contact with any other person's dog or person other than the keeper, custodian or immediate family of the owner when off the property of the owner.

5. The owner shall be required to spay or neuter the dog within 30 days.
 6. Annual inspections of the dog by the Animal Services Agency during normal business hours shall be allowed.
- E. Keeping At-Risk Dogs: The owner of a dog designated as At-Risk, or a new adoptive owner of a dog designated as At-Risk prior to being adopted, shall be subject to the following restrictions for the keeping of such dog within the boundaries of _____:
1. The owner shall be required to have a microchip implanted in the dog that allows for identification of the animal and the owner shall be required to report the microchip number to the Animal Services Agency;
 2. The dog shall be contained within an enclosure on the owner's property; this enclosure may be a fence, kennel, or other adequate means of containing the animal to the owner's property. The Animal Services Agency shall be permitted to inspect such enclosure, and if the enclosure is found to be defective or inadequate by the Agency the owner shall not be permitted to keep the dog until the enclosure is improved. Therefore, the dog may be impounded until the enclosure is repaired or improved. Failure to improve the enclosure shall result in the inability of the owner to keep the At-Risk dog. Animal Services may aid in improving the enclosure.;
 3. In the event the owner takes the dog off their property, the dog shall be on a leash no greater than six (6) feet in length. Further the leash must be of adequate strength to restrain the dog, and the person holding the leash must be physically capable of restraining and controlling the dog; the dog must not be allowed to be off leash within _____ including any areas designated as off leash areas. The owner or custodian of the dog shall ensure that the dog is not allowed to have physical contact with any other person's dog or person other than the keeper, custodian or immediate family of the owner when off the property of the owner.
- F. In addition to any criminal penalties, failure to comply with any of the restrictions in Section (D) or (E) above may result in the dog being immediately seized and impounded. An owner is permitted to redeem the animal from impound so long as the owner comes into compliance with the provisions of Section (D) or (E), whichever is applicable, within ten (10) days of the dog being seized. If the owner fails to come into compliance with the provisions of the applicable Section (D) or (E), the Animal Services Agency may place the dog up for adoption, transfer or euthanize the dog, provided the Agency complies with the adoption or euthanasia guidelines provided for elsewhere in this Chapter.
- G. Transfer of At-Risk or Dangerous Dogs: If an owner of an At-Risk or Dangerous dog transfers ownership of the dog to another person, they shall be obligated to notify the new owner of the designation in writing. Further, they shall be obligated to notify the Animal Services Agency of the transfer of ownership of the animal, and provide to the Animal Services Agency the name, physical address, and telephone number of the new owner of the dog. The new owner shall be obligated to comply with the requirements set forth in this Section for keeping At-Risk or Dangerous dogs if they reside in the jurisdiction of _____.
- H. Disposition of Dogs Designated as Dangerous or At-risk.
1. In the event a dog designated as Dangerous again, while unprovoked, attacks a

person and causes serious physical injury, such dog shall be subject to immediate impounding by the Animal Services Agency and shall be humanely euthanized as expeditiously as reasonably possible.

2. As proscribed elsewhere in this Chapter, Dangerous or At-Risk dogs may be impounded under various circumstances. Where such dogs are voluntarily relinquished by the owner, or where the owner cannot or will not redeem the dog from impound, the Animal Services Agency shall be permitted to place the dog for adoption if, in the Agency's judgment, the dog can be safely adopted to a new home. Where the Agency concludes the dog cannot be safely adopted, the Agency shall humanely euthanize such dog or may transfer the dog to a sanctuary.
 3. If the Animal Services Agency chooses to place for adoption a dog currently or previously designated as Dangerous or At-Risk to a new home, the Animal Services Agency shall provide written notice to the person(s) adopting the dog of its current or previous designation. Prior to approving the adoption, the Agency shall obtain a written signed waiver from the adopting person(s) indicating they are aware of the dog's designation and will not hold the County liable for incidents that may arise related to the dog's behavior. Further, where the designation is currently in place and not expired or vacated, the Animal Services Agency shall notify the person(s) adopting the animal of the restrictions placed on an owner of such animal provided for in _____ Section 5-7-19(D) and (E), and the owner shall be obligated to comply with these restrictions.
 4. The Animal Services Agency, in its sole discretion, shall be authorized to deny a request to adopt a Dangerous or At-Risk dog. The Animal Services Agency shall be particularly sensitive to the potential risks associated with adopting the animal to a home with small children or other vulnerable individuals and only approve such adoptions in rare circumstances. The Agency's decision to deny an adoption request under this provision is not subject to appeal.
 5. The Animal Services Agency shall keep records of dogs designated as Dangerous or At-Risk. The records kept shall at a minimum contain information identifying the dog (including name, breed, color and markings description, microchip number, and gender), the date of the Notice of Designation, and the name and contact information for the current owner of such dog.
- I. Expiration or Cancellation of At-Risk Designation.
1. The designation as an At-Risk dog shall expire twenty-four (24) months after the Notice of Designation is served on the current or previous owner, provided the dog has not acted in a manner or committed an act during that twenty-four (24) month period that would constitute grounds to again designate the dog as At-Risk.
 2. An owner of an At-Risk dog may petition the Animal Services Agency earlier than twenty-four (24) months to cancel the designation as At-Risk. The petition shall set out factual or legal circumstances that would warrant the cancellation of the designation. The Agency receiving such a petition shall investigate the circumstances asserted by the owner and provide a written decision to the owner either granting or denying the petition. An owner may file more than one petition under this provision, provided no owner shall bring more than one such petition during any twelve (12) month period of time.
- J. The owner of a dog impounded under any provision of this Section shall be liable to the

Animal Services Agency for costs associated with boarding and caring for the animal until the animal redeemed from impound, adopted, or euthanized, except where the animal was voluntary relinquished to the Animal Services Agency.

- K. An owner of a dog who violates any provision of Section 5-7-19 shall be guilty of a misdemeanor and shall be punishable as provided herein.

5-7-7 : APPEAL PROCEDURE FOR AFFECTED PERSONS:

If an Animal Field Services Officer determines a dog to be At-Risk or Dangerous, the Animal Field Services Officer or Agency shall notify the dog owner of the determination in writing, describing the incident and witnesses involved. The results of the investigation will be reported to the Animal Services Agency and to the dog owner. The dog owner has the option of filing an appeal with the district court. Such appeal shall be within fourteen (14) days of the designation as an At-Risk or Dangerous dog. Depending on the circumstances, the dog may be impounded pending disposition of the case. The hearing procedures shall be governed by the Idaho Rules of Civil Procedure with the burden of proof on the owner of the dog to show the dog should not be classified as Dangerous or At-Risk.

1. Destruction of Dangerous Dog:

- a. If the court finds the dog is Dangerous, then the court may order the Owner to comply with restrictions set out by the Animal Services Agency, or such dog shall be subject to destruction by the Animal Services Agency. Upon request of the owner, the dog's remains shall be provided to the owner within five (5) days of destruction.
- b. If the court finds that the dog is not At-Risk or Dangerous as defined in this Chapter, such dog may be released to the custody of the owner upon payment of any outstanding impoundment fees.

5-7-8 : DENYING OWNERSHIP:

It shall be a misdemeanor for an owner of a companion animal to deny ownership of that animal.

5-7-9 : PENALTIES:

Except where specifically provided otherwise within this Chapter, any person violating any of the provisions of this Chapter for which a fixed fine has not been designated shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished with a fine as provided by Idaho Code Section 18-113 as it may from time to time be amended and/or retitled, or by imprisonment for not more than thirty (30) days, or by both said fine and imprisonment.

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