

MILWAUKEE AREA DOMESTIC
ANIMAL CONTROL COMMISSION

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

(See Accountants' Compilation Report)

MILWAUKEE AREA DOMESTIC
ANIMAL CONTROL COMMISSION
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SEPTEMBER 30, 2025

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ACCOUNTANTS' COMPILATION REPORT

Milwaukee Area Domestic Animal Control Commission
3839 W. Burnham Street
West Allis, WI 53215

Dear Commissioners:

Management is responsible for the accompanying cash basis fund financial statements of the Milwaukee Area Domestic Animal Control Commission, as of and for the nine months ended September 30, 2025, as listed in the table of contents, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the fund financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has not presented government-wide financial statements to display the cash basis financial position and changes in the cash basis position of its governmental activities. Accounting principles generally accepted in the United States of America, as applied to the Commission's cash basis of accounting, require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements resulting from cash basis transactions for the Commission's governmental activities are not reasonably determinable.

Management has omitted management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's assets, liabilities, revenues, expenditures, and fund equity. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the supporting schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to the Milwaukee Area Domestic Animal Control Commission due to other non-attest services performed.

Elevate Financial Services LLC

Delafield, Wisconsin
October 17, 2025

Milwaukee Area Domestic Animal Control Commission
 GOVERNMENTAL FUNDS
 Statement of Assets, Liabilities and Fund Balance - Cash Basis
 September 30, 2025

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Assets:				
Cash and cash equivalents	\$ 3,955,987	-	-	3,955,987
Prepaid expenditures	-	-	-	-
Due from other funds	-	-	549,088	549,088
Total assets	<u>\$ 3,955,987</u>	<u>-</u>	<u>549,088</u>	<u>4,505,075</u>
Liabilities and Fund Balance (Deficit):				
Liabilities:				
Due to WI Unclaimed Funds	1,602	-	-	1,602
Sales tax payable	1,967	-	-	1,967
Unearned revenues	-	-	-	-
Due to other funds	684,579	-	-	684,579
Total liabilities	<u>688,148</u>	<u>-</u>	<u>-</u>	<u>688,148</u>
Fund Balance (Deficit):				
Nonspendable	-	-	-	-
Restricted	59,567	-	549,088	608,655
Committed	-	-	-	-
Unassigned	3,208,272	-	-	3,208,272
Total fund balance	<u>3,267,839</u>	<u>-</u>	<u>549,088</u>	<u>3,816,927</u>
Total liabilities and fund balance (deficit)	<u>\$ 3,955,987</u>	<u>-</u>	<u>549,088</u>	<u>4,505,075</u>

See Accountants' Compilation Report

Milwaukee Area Domestic Animal Control Commission
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures and
Changes in Fund Balances - Cash Basis
For the Nine Months Ending September 30, 2025

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
Intergovernmental	\$ 1,915,843	20,016	-	1,935,859
Licenses and fees	148,713	-	-	148,713
Fines, forfeitures and penalties	-	-	-	-
Public charges for services	550,148	-	-	550,148
Commercial	117,333	-	-	117,333
Other	329,914	-	-	329,914
	<u>3,061,951</u>	<u>20,016</u>	<u>-</u>	<u>3,081,967</u>
Expenditures:				
Personnel services costs - 19 payrolls	2,168,584	-	-	2,168,584
Contracted services	383,938	-	-	383,938
Municipal services and deposits	53,668	-	-	53,668
Materials and supplies	272,875	-	-	272,875
Capital outlays	61,345	-	-	61,345
Debt service:				
Principal	-	20,016	-	20,016
Interest	-	-	-	-
	<u>2,940,410</u>	<u>20,016</u>	<u>-</u>	<u>2,960,426</u>
Excess of revenues over (under) expenditures	121,541	-	-	121,541
Fund balance, Beginning	<u>3,146,298</u>	<u>-</u>	<u>549,088</u>	<u>3,695,386</u>
Fund balance (deficit), Ending	<u>\$ 3,267,839</u>	<u>-</u>	<u>549,088</u>	<u>3,816,927</u>

See Accountants' Compilation Report

SUPPORTING SCHEDULES

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Assets, Liabilities and Fund Balance - Cash Basis
September 30, 2025

Assets		
Petty Cash	\$	300.52
LGIP		3,652,346.12
Cash - Chase Checking Acct		303,340.73
		3,955,987.37
Total Assets		\$ <u><u>3,955,987.37</u></u>
Liabilities		
Due to WI Unclaimed Funds	\$	1,601.41
Sales Tax Payable		1,967.10
Due To Capital Projects Fund		549,087.82
Due to/from T&A Fund		135,491.68
		688,148.01
Total Liabilities		688,148.01
Fund Balance		
Fund Balance - Beginning of Year		3,086,731.20
Restricted for Spay Neuter		41,826.10
Restricted for Shelter Imprvmn		17,740.94
		59,567.04
Total Restricted Balances		59,567.04
Current Year Revenues		
Over (Under) Expenditures		121,541.12
		121,541.12
Total Fund Balance		3,267,839.36
Total Liabilities & Fund Balance		\$ <u><u>3,955,987.37</u></u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Revenues Compared to Budget - Cash Basis
For the One Month and Nine Months Ending September 30, 2025

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Intergovernmental					
Funding for Operating Cos	\$ 3,833.67	1,915,842.72	2,554,457.00	(638,614.28)	75.00
	<u>3,833.67</u>	<u>1,915,842.72</u>	<u>2,554,457.00</u>	<u>(638,614.28)</u>	<u>75.00</u>
Licenses and Fees					
Unclaimed License Fees	0.00	11.00	0.00	11.00	0.00
License Processing Fee	183.00	11,215.07	24,000.00	(12,784.93)	46.73
Animal License Fees	7,094.21	137,486.46	165,000.00	(27,513.54)	83.33
	<u>7,277.21</u>	<u>148,712.53</u>	<u>189,000.00</u>	<u>(40,287.47)</u>	<u>78.68</u>
Public Charges for Services					
Impound Fees	1,390.00	32,994.00	42,000.00	(9,006.00)	78.56
Board Fees	2,515.58	50,854.58	66,000.00	(15,145.42)	77.05
Adoption Fee	29,490.09	335,384.68	515,000.00	(179,615.32)	65.12
Rott/Pit Seminar	45.00	598.00	825.00	(227.00)	72.48
Rabies Vaccination Fee	7,157.00	64,848.75	61,000.00	3,848.75	106.31
Microchip Revenue - MA	570.00	7,479.00	15,500.00	(8,021.00)	48.25
MADACC Spay/Neuter	0.00	6,651.00	46,000.00	(39,349.00)	14.46
Quarantine Fee	1,320.00	8,080.00	3,600.00	4,480.00	224.44
Live Trap Deposits	250.00	2,000.00	5,000.00	(3,000.00)	40.00
Service Fees/Euthanasia	5,065.00	41,258.00	47,000.00	(5,742.00)	87.78
	<u>47,802.67</u>	<u>550,148.01</u>	<u>801,925.00</u>	<u>(251,776.99)</u>	<u>68.60</u>
Commercial					
Interest Income	13,020.11	117,333.54	180,000.00	(62,666.46)	65.19
	<u>13,020.11</u>	<u>117,333.54</u>	<u>180,000.00</u>	<u>(62,666.46)</u>	<u>65.19</u>
Other					
Donations	26,470.61	273,571.40	220,000.00	53,571.40	124.35
Donations-Spay/Neuter	0.00	11,541.00	6,500.00	5,041.00	177.55
Donations-Shelter Improve	0.00	2,104.00	5,500.00	(3,396.00)	38.25
Donations - Animal Medic	0.00	3,094.00	10,000.00	(6,906.00)	30.94
Medical Fees	5.00	814.00	8,500.00	(7,686.00)	9.58
Vaccines	1,475.00	21,385.00	30,000.00	(8,615.00)	71.28
Misc. Revenue	144.24	7,706.65	8,000.00	(293.35)	96.33
Sales Tax Discount	19.69	162.48	200.00	(37.52)	81.24
Animal Supplies	0.00	0.00	6,500.00	(6,500.00)	0.00
Credit Card Rebates	0.00	345.25	325.00	20.25	106.23
Collars/Leashes	22.46	107.45	1,200.00	(1,092.55)	8.95
Taxable Supplies Revenue	1,312.56	9,083.10	12,000.00	(2,916.90)	75.69
Service Fee for Credit Car	0.00	0.00	15,000.00	(15,000.00)	0.00
ID Tag Revenue - MADA	0.00	0.00	200.00	(200.00)	0.00
	<u>29,449.56</u>	<u>329,914.33</u>	<u>323,925.00</u>	<u>5,989.33</u>	<u>101.85</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Revenues Compared to Budget - Cash Basis
For the One Month and Nine Months Ending September 30, 2025

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00
Total Revenues	\$ <u>101,383.22</u>	<u>3,061,951.13</u>	<u>4,049,307.00</u>	<u>(987,355.87)</u>	75.62

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Expenditures Compared to Budget - Cash Basis
For the One Month and Nine Months Ending September 30, 2025

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>(Over) Under</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Personnel Services Costs					
Salaries and Wages	\$ 160,144.48	1,437,337.60	2,109,778.00	672,440.40	68.13
Overtime	2,633.04	20,455.97	25,000.00	4,544.03	81.82
OASI	11,884.62	106,385.53	163,311.00	56,925.47	65.14
Pension	10,230.51	82,896.42	148,355.00	65,458.58	55.88
Health Insurance	53,656.28	518,327.64	610,940.00	92,612.36	84.84
Dental Insurance	(329.84)	169.33	0.00	(169.33)	0.00
Life Insurance	(66.43)	3,011.77	3,269.00	257.23	92.13
Unemployment Compensat	0.00	0.00	3,000.00	3,000.00	0.00
	<u>238,152.66</u>	<u>2,168,584.26</u>	<u>3,063,653.00</u>	<u>895,068.74</u>	70.78
Contracted Services					
Natural Gas	1,281.76	19,016.09	32,500.00	13,483.91	58.51
Maintenance Agmts.	981.49	41,397.87	50,000.00	8,602.13	82.80
Electricity	5,673.00	44,073.17	65,000.00	20,926.83	67.80
Telephone/Internet	1,628.93	21,773.92	35,000.00	13,226.08	62.21
Water/Sewer	0.00	13,684.74	20,000.00	6,315.26	68.42
PILOT	0.00	37,348.70	50,000.00	12,651.30	74.70
Postage	0.00	10,711.45	19,000.00	8,288.55	56.38
Waste	2,401.16	21,822.29	30,000.00	8,177.71	72.74
Vehicle Maintenance	0.00	4,176.33	10,000.00	5,823.67	41.76
Equipment Maintenance	1,817.50	19,623.49	25,000.00	5,376.51	78.49
Building Maintenance	1,580.48	18,775.24	35,000.00	16,224.76	53.64
Snow Removal	0.00	7,305.00	10,000.00	2,695.00	73.05
Lawn Care	321.94	1,765.37	5,000.00	3,234.63	35.31
Insurance - Business	0.00	50,717.00	50,000.00	(717.00)	101.43
Fuel/Oil	0.00	14,252.68	22,500.00	8,247.32	63.35
Legal Services	0.00	1,732.00	8,000.00	6,268.00	21.65
Fiscal Services	3,589.44	13,644.01	19,500.00	5,855.99	69.97
Subscr/Memberships	392.00	1,109.99	1,500.00	390.01	74.00
Travel Expense	25.98	127.68	4,000.00	3,872.32	3.19
Training	0.00	1,221.18	4,000.00	2,778.82	30.53
Audit Services	0.00	13,155.45	12,500.00	(655.45)	105.24
Other Professional	321.42	2,867.24	5,000.00	2,132.76	57.34
IT Services	2,166.00	7,598.00	6,000.00	(1,598.00)	126.63
Credit Card Fees	1,473.86	16,038.98	22,000.00	5,961.02	72.90
	<u>23,654.96</u>	<u>383,937.87</u>	<u>541,500.00</u>	<u>157,562.13</u>	70.90
Municipal Services and Deposits					
Trap Deposit Refund	170.00	1,330.00	4,000.00	2,670.00	33.25
MADACC Spay/Neuter	4,143.99	52,338.10	95,000.00	42,661.90	55.09
	<u>4,313.99</u>	<u>53,668.10</u>	<u>99,000.00</u>	<u>45,331.90</u>	54.21

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Expenditures Compared to Budget - Cash Basis
For the One Month and Nine Months Ending September 30, 2025

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>(Over) Under</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Materials and Supplies					
ID Tags	0.00	17.00	300.00	283.00	5.67
Microchips	4,750.00	24,369.00	25,000.00	631.00	97.48
Collars/Leashes	0.00	0.00	200.00	200.00	0.00
Advertising	284.86	2,421.30	3,000.00	578.70	80.71
Uniforms	63.00	820.67	4,000.00	3,179.33	20.52
Animal Supplies	1,925.79	60,828.45	85,000.00	24,171.55	71.56
Vaccines	6,465.27	59,565.05	80,000.00	20,434.95	74.46
Office Supplies	1,241.66	11,245.04	15,000.00	3,754.96	74.97
Miscellaneous Expenses	701.67	5,737.81	5,000.00	(737.81)	114.76
Medical Supplies	11,619.65	110,114.82	120,000.00	9,885.18	91.76
Contingency Fund	0.00	0.00	5,000.00	5,000.00	0.00
Over & Short Account	788.00	(2,244.00)	500.00	2,744.00	(448.80)
	<u>27,839.90</u>	<u>272,875.14</u>	<u>343,000.00</u>	<u>70,124.86</u>	<u>79.56</u>
Capital Outlay					
Equipment Purchase	0.00	7,887.03	6,000.00	(1,887.03)	131.45
Vehicle Replacement	0.00	50,943.87	45,000.00	(5,943.87)	113.21
IT Equipment/ Software	0.00	2,513.74	6,000.00	3,486.26	41.90
Office Equipment	0.00	0.00	1,000.00	1,000.00	0.00
	<u>0.00</u>	<u>61,344.64</u>	<u>58,000.00</u>	<u>(3,344.64)</u>	<u>105.77</u>
Transfers Out					
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>\$ 293,961.51</u>	<u>2,940,410.01</u>	<u>4,105,153.00</u>	<u>1,164,742.99</u>	<u>71.63</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
DEBT SERVICE FUND
Statement of Assets, Liabilities and Fund Balance- Cash Basis
September 30, 2025

Assets		

Total Current Assets		\$ <u><u>0.00</u></u>
Liabilities and Fund Balance		
Liabilities	_____	
Total Liabilities		0.00
Fund Balance		
Fund Balance - Beginning of Year	0.00	
Current Year Revenues		
Over (Under) Expenditures	0.00	

Total Fund Balance		<u>0.00</u>
Total Liabilities & Fund Balance		\$ <u><u>0.00</u></u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
DEBT SERVICE FUND
Statement of Revenues and Expenditures
Compared to Budget - Cash Basis
For the One Month and Nine Months Ending September 30, 2025

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>
Revenues				
Intergovernmental				
Funding for Debt Service	\$ 0.00	20,015.62	215,031.26	(195,015.64)
Total Revenues	<u>0.00</u>	<u>20,015.62</u>	<u>215,031.26</u>	<u>(195,015.64)</u>
Expenditures				
Interest Expense-Debt Service	0.00	20,015.62	40,031.26	(20,015.64)
Principal Expense-Debt Service	0.00	0.00	175,000.00	(175,000.00)
Total Expenditures	<u>0.00</u>	<u>20,015.62</u>	<u>215,031.26</u>	<u>(195,015.64)</u>
Other Financing Sources				
Total Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues Over (Under)				
Expenditures and Other Uses	\$ <u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
 CAPITAL PROJECTS FUND
 Statement of Revenues and Expenditures
 Compared to Budget - Cash Basis
 For the One Month and Nine Months Ending September 30, 2025

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Expenditures				
Capital Fund - Equipment	\$ 0.00	0.00	105,000.00	(105,000.00)
Total Expenditures	0.00	0.00	105,000.00	(105,000.00)
Total Revenues Over (Under) Expenditures	0.00	0.00	(105,000.00)	105,000.00
Other Financing Sources				
Total Other Financing Sou	0.00	0.00	0.00	0.00
Revenues and Other Sources Over (Under) Expenditures	\$ 0.00	0.00	(105,000.00)	105,000.00

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FIXED ASSETS
Statement of Assets, Liabilities and Fund Balance
September 30, 2025

Assets		
Building	\$	5,383,754.95
Land		124,243.72
Office/Gen'l Equipment		338,791.54
Computer/Software		66,340.77
Office Furniture		51,656.50
Kennel Equipment		632,292.33
Land Improvement		18,175.50
Vehicles		273,182.22
Leasehold Improvements		411,512.41
		<hr/>
Total Fixed Assets		\$ <u><u>7,299,949.94</u></u>
Fund Balance		
Investment in Fixed Assets	\$	<u>7,299,949.94</u>
		<hr/>
Fund Balance		\$ <u><u>7,299,949.94</u></u>

GENERAL LONG-TERM DEBT
Statement of Assets, Liabilities and Fund Balance - Cash Basis
September 30, 2025

Assets		
Amounts to be provided for GLT	\$	<u>1,225,000.00</u>
		<hr/>
Total Assets		\$ <u><u>1,225,000.00</u></u>
Liabilities		
Note Payable - LT Portion	\$	<u>1,225,000.00</u>
		<hr/>
Total Liabilities		\$ <u><u>1,225,000.00</u></u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
TRUST & AGENCY FUND

Statement of Assets, Liabilities and Fund Balance - Cash Basis

September 30, 2025

Assets		
On-line Clearing Acct.	\$	221.00
Due to/from General Fund		135,491.68
		<hr/>
Total Assets		\$ 135,712.68
		<hr/> <hr/>
Liabilities		
Accounts Payable	\$	1,145.00
Ordinance Fees		425.00
Animal License Fees		130,735.31
5% State of Wisconsin Licenses		3,407.37
		<hr/>
Total Liabilities		\$ 135,712.68
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See Accountants' Compilation Report