

Medicine Hat SPCA

Statement of Operations

For the year ended December 31, 2025
(Unaudited)

	General Fund	Restricted Fund	Invested in Tangible Capital Assets Fund	2025	2024
Revenue					
Donations	152,914	-	-	152,914	144,556
Bequests	1,205,000	-	-	1,205,000	65,633
Humane Society services	84,441	-	-	84,441	62,966
Adoption fees	56,325	-	-	56,325	55,890
Bingo and casino receipts	-	45,729	-	45,729	52,209
Fundraising	72,112	-	-	72,112	51,116
Grant revenue	-	-	-	-	29,200
Spay neuter program	29,756	-	-	29,756	28,557
Pet food sales	23,921	-	-	23,921	27,936
Microchip sales	8,540	-	-	8,540	9,764
Memorial	24,911	-	-	24,911	9,031
Relinquishing fees	9,120	-	-	9,120	7,905
Pet supply sales	5,065	-	-	5,065	5,646
Gifts in kind	-	-	-	-	888
Boarding fees	2,417	-	-	2,417	200
	1,674,522	45,729	-	1,720,251	551,497
Expenses					
Salaries and wages	466,938	-	-	466,938	464,953
Veterinary fees	167,456	22,254	-	189,710	163,467
Animal shelter supplies	22,779	-	-	22,779	32,263
Utilities	20,721	-	-	20,721	23,565
Amortization	-	-	22,144	22,144	23,382
Office supplies and expenses	11,320	100	-	11,420	11,920
Insurance	8,933	-	-	8,933	9,561
Repairs and maintenance	12,274	-	-	12,274	9,254
Professional fees	6,864	-	-	6,864	6,971
GST expenses	6,473	556	-	7,029	7,096
Fundraising expenses	7,809	-	-	7,809	12,014
Bank charges and interest	7,368	-	-	7,368	5,724
Dog food	19,589	-	-	19,589	24,479
Vehicle	1,271	-	-	1,271	5,086
Bingo and casino expenditures	-	3,607	-	3,607	3,648
Employee training and education	4,826	-	-	4,826	1,953
Telephone	1,085	-	-	1,085	1,188
Advertising and promotion	2,498	-	-	2,498	968
	768,204	26,517	22,144	816,865	807,492
Excess (deficiency) of revenue over expenses before other items	906,318	19,212	(22,144)	903,386	(255,995)

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	General Fund	Restricted Fund	Invested in Tangible Capital Assets Fund	2025	2024
Excess (deficiency) of revenue over expenses before other items (Continued from previous page)	906,318	19,212	(22,144)	903,386	(255,995)
Other items					
Investment income	32,365	-	-	32,365	14,865
Interest receipts	1,446	-	-	1,446	145
Patronage equity	-	-	-	-	143
	33,811	-	-	33,811	15,153
Excess (deficiency) of revenue over expenses	940,129	19,212	(22,144)	937,197	(240,842)

The accompanying notes are an integral part of these financial statements