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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2009

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

For the 2009 calendar year, or tax year beginning 2009, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C JEFFERSON COUNTY S.P.C.A.
 25056 WATER STREET
 WATERTOWN, NY 13601

D Employer Identification Number: 15-0552724

E Telephone number: 315-782-3260

G Gross receipts \$: 335,428.

F Name and address of principal officer: SAME AS C ABOVE

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If 'No,' attach a list (see instructions)

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

J Website: N/A

K Form of organization: Corporation Trust Association Other

L Year of Formation: 1974 **M** State of legal domicile: NY

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	PROVIDE SHELTER AND FIND HOMES FOR LOST AND STRAY ANIMALS	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of employees (Part V, line 2a)	5	16
	6	Total number of volunteers (estimate if necessary)	6	20
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	211,839.	233,959.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,825.	27,538.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	36,396.	39,097.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	276,060.	326,900.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	128,477.	148,984.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 12)		
	17	Other expenses (Part IX, column (A), lines 11a-11c, 11f-24f)	133,427.	152,878.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	261,904.	301,862.	
19	Revenue less expenses Subtract line 18 from line 12	14,156.	25,038.	
Net Assets or Fund Balance	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	598,692.	657,634.
	22	Net assets or fund balances Subtract line 21 from line 20	8,872.	9,802.
			589,820.	647,832.

Part II Signature Block

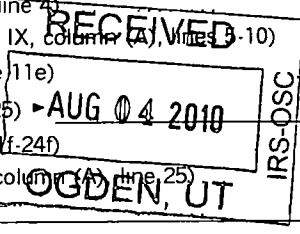
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: *[Signature]* Date: 7/29/2010
 Type or print name and title: Stephen Bradley - Treasurer

Paid Preparer's Use Only
 Preparer's signature: *[Signature]* Date: 8/2/10
 Firm's name (or yours if self-employed), address, and ZIP + 4: SOVIE & BOWIE C.P.A., P.C., 167 POLK STREET, SUITE 340, WATERTOWN, NY 13601
 Check if self-employed: Preparer's identifying number (see instructions): N/A
 EIN: N/A Phone no: (315) 788-7690

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED AUG 24 2010



G17 20

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

PROVIDE SHELTER AND FIND HOMES FOR LOST AND STRAY ANIMALS

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 285,442. including grants of \$ _____) (Revenue \$ 181,592.)

PROVIDE SHELTER AND FIND HOMES FOR LOST AND STRAY ANIMALS

4b (Code) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► 285,442.

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?	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? If 'Yes,' complete Schedule C, Part II		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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, 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 term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11	Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
	• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
	• 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		
	• 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		
	• 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		
	• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
	• 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? If 'Yes,' complete Schedule D, Part X		
12	Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
12 A	Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII 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
14b	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		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		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
20	Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States 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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</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) and 501(c)(4) 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 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash 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, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
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 in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1 a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable		
1 a	5		
1 b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
1 b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
1 c			
2 a	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		
2 a	16		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3 a			
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
3 b			
4 a	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)?		X
4 a			
4 b	If 'Yes,' enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
4 b			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 a			
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 b			
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
5 c			
6 a	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?		X
6 a			
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
6 b			
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?		X
7 a			
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 b			
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 c			
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 d			
7 e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 e			
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 f			
7 g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7 g			
7 h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
7 h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 a			
9 b	Did the organization make any distribution to a donor, donor advisor, or related person?		
9 b			
10	Section 501(c)(7) organizations. Enter		
10 a	Initiation fees and capital contributions included on Part VIII, line 12		
10 a			
10 b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10 b			
11	Section 501(c)(12) organizations. Enter.		
11 a	Gross income from other members or shareholders		
11 a			
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11 b			
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 a			
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
12 b			

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 in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body		
1 b	Enter the number of voting members that are independent		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders? SEE SCHEDULE O	X	
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director or 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 in Schedule O		X

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

		Yes	No
10 a	Does the organization have local chapters, branches, or affiliates?		X
10 b	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 A	Describe in Schedule O the process, if any, used by the organization to review this Form 990 SEE SCHEDULE O		
12 a	Does the organization have a written conflict of interest policy? If 'No,' go to line 13		X
12 b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12 c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done		
13	Does the organization have a written whistleblower policy?		X
14	Does the organization have a written document retention and destruction policy?		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?		
15 a	The organization's CEO, Executive Director, or top management official	X	
15 b	Other officers of key employees of the organization SEE SCHEDULE O If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)	X	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosures

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ NY
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available Check all that apply
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public SEE SCHEDULE O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 ▶ ANGEL MUNSON 25056 WATER STREET WATERTOWN NY 13601 315-782-3260

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

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 organizations's tax year Use Schedule J-2 if additional space is needed

- 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 See instructions for definition of 'key employees '
- 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 and/or Box 7 of Form 1099-MISC) 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
LEO SPINK VICE PRESIDENT	2	X		X			0.	0.	0.	
DEAN CHRISSELY TRUSTEE	2	X					0.	0.	0.	
SHARON JACKSON - SEC-TREAS	3	X		X			0.	0.	0.	
DR. DAN DEBLASIO TRUSTEE	2	X					0.	0.	0.	
BONNIE HASKELL TRUSTEE	2	X					0.	0.	0.	
DAVID CHAMBERLAIN PRESIDENT	3	X		X			0.	0.	0.	
AMY SAIFF TRUSTEE	2	X					0.	0.	0.	
HELEN FARRELL TRUSTEE	2	X					0.	0.	0.	
LINDA MILES EXECUTIVE DIREC	55			X			48,219.	0.	12,148.	
ANGEL MUNSON SHELTER DIRECT.	40			X			5,118.	0.	0.	

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a 47.				
	b Membership dues	1 b 7,001.				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 226,911.				
	g Noncash contribns included in lns 1a-1f	\$ 7,019.				
	h Total. Add lines 1a-1f		233,959.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a FEES & CONTRACTS GOV AGENCIES		26,306.	26,306.		
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
g Total. Add lines 2a-2f		26,306.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		27,538.		27,538.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	42,837.			
		b Less direct expenses	b 8,528.			
c Net income or (loss) from fundraising events			34,309.		34,309.	
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a MISC. INCOME		4,788.		4,788.		
b -----						
c -----						
d All other revenue						
e Total. Add lines 11a-11d		4,788.				
12 Total revenue. See instructions		326,900.	26,306.	0.	66,635.	

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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	53,337.	53,337.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))	0.	0.	0.	0.
7 Other salaries and wages	73,020.	73,020.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	12,148.	12,148.		
10 Payroll taxes	10,479.	10,479.		
11 Fees for services (non-employees)				
a Management				
b Legal	100.		100.	
c Accounting	7,401.		7,401.	
d Lobbying				
e Prof fundraising svcs See Part IV, ln 17				
f Investment management fees				
g Other	4,321.		4,321.	
12 Advertising and promotion	3,676.	3,676.		
13 Office expenses	2,950.	1,475.	1,475.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	11.		11.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,673.	17,673.		
23 Insurance	10,537.	10,537.		
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a SPAY/NEUTER CLINIC	44,188.	44,188.		
b SUPPLIES	21,884.	21,884.		
c UTILITIES	15,077.	15,077.		
d MICROCHIPS	8,406.	8,406.		
e TRASH AND SNOW REMOVAL	3,894.	3,894.		
f All other expenses	12,760.	9,648.	3,112.	
25 Total functional expenses Add lines 1 through 24f	301,862.	285,442.	16,420.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	50,308.	1	8,204.
	2	Savings and temporary cash investments	4,954.	2	122,214.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2,406.	4	8,899.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	124,226.	7	64,650.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	3,695.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	570,951.		
	b	Less accumulated depreciation.	388,328.	10c	182,623.
	11	Investments – publicly-traded securities	223,497.	11	267,349.
	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 34)	598,692.	16	657,634.	
LIABILITIES	17	Accounts payable and accrued expenses	8,872.	17	9,802.
	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	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		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 Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	8,872.	26	9,802.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.				
	27	Unrestricted net assets	563,278.	27	610,876.
	28	Temporarily restricted net assets	26,542.	28	36,956.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances.	589,820.	33	647,832.	
34	Total liabilities and net assets/fund balances.	598,692.	34	657,634.	

BAA

Part XI Financial Statements and Reporting

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 in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

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 in Schedule O

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

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 in Schedule O and describe any steps taken to undergo such audits

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

BAA

Form 990 (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2009

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization JEFFERSON COUNTY S.P.C.A.	Employer identification number 15-0552724
--	---

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 11, 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)
 - 3 A hospital or 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 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)
 - 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
 - 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III – Functionally integrated d Type III– Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization,

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organizations

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')	120,089.	158,998.	173,320.	211,839.	233,959.	898,205.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-through 3	120,089.	158,998.	173,320.	211,839.	233,959.	898,205.
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)						0.
6 Public support. Subtract line 5 from line 4						898,205.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	120,089.	158,998.	173,320.	211,839.	233,959.	898,205.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	28,839.	29,103.	29,730.	27,825.	27,538.	143,035.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV	58.	8,963.	40.	4,094.	4,788.	17,943.
11 Total support. Add lines 7 through 10						1,059,183.
12 Gross receipts from related activities, etc (see instructions)					12	0.
13 First five 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 2009 (line 6, column (f) divided by line 11, column (f) .	14	84.8 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	82.8 %
16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3 support test – 2008. 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 – 2009 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 IV 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 – 2008. 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 IV 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 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
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						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 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)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
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 in 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 IV)						
13 Total support. (add lns 9, 10c, 11, and 12.)						
14 First five 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 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

- 19a 33-1/3 support tests – 2009.** 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 – 2008.** If the organization did not check a box on line 14 or 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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

JEFFERSON COUNTY S.P.C.A.

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions

OMB No 1545 0047

2009

Open to Public Inspection

Employer identification number

15-0552724

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two questions about donor advisement.

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Table with 3 columns: Question, Held at the End of the Year (2a-2d), and Yes/No. Rows include purpose of easements, number of easements, monitoring policy, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 3 columns: Question, Revenues, Assets. Rows include reporting requirements for art and historical treasures.

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 are a 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 programs
- e Other _____

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

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 organization answered 'Yes' to 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds Complete if organization answered 'Yes' to 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 year end balance held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

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

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

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

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		27,749.		27,749.
b Buildings		479,512.	338,083.	141,429.
c Leasehold improvements				
d Equipment		61,490.	50,025.	11,465.
e Other		2,200.	220.	1,980.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				182,623.

BAA

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)		326,900.
2	Total expenses (Form 990, Part IX, column (A), line 25)		301,862.
3	Excess or (deficit) for the year Subtract line 2 from line 1		25,038.
4	Net unrealized gains (losses) on investments		32,974.
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net) Add lines 4 through 8		32,974.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9		58,012.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements		1	328,300.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b	1,400.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIV)	2d		
	e Add lines 2a through 2d		2e	1,400.
3	Subtract line 2e from line 1		3	326,900.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIV)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	326,900.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements		1	303,262.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
	a Donated services and use of facilities	2a	1,400.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIV)	2d		
	e Add lines 2a through 2d		2e	1,400.
3	Subtract line 2e from line 1		3	301,862.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIV)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	301,862.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		AUCTION (event type)	MISCELLANEOUS (event type)	(total number)	(Add col (a) through col (c))
	1	Gross receipts	16,702.	14,639.	31,341.
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)	16,702.	14,639.	31,341.
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	3,453.	2,572.	6,025.
	10	Direct expense summary Add lines 4- through 9 in column (d)			6,025.
11	Net income summary Combine lines 3, column (d) and line 10			25,316.	

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
		(Add col (a) through col (c))			
	1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary Combine lines 1, column (d) and line 7				

- 9 Enter the state(s) in which the organization operates gaming activities _____
- a Is the organization licensed to operate gaming activities in each of these states? ..
- b If 'No,' explain _____
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
- b If 'Yes,' explain _____
- 11 Does the organization operate gaming activities with nonmembers?
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	YES	NO
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in

13a		%
13b		%

a The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ -----

Address ▶ -----

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

15a

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If 'Yes,' enter name and address of the third party

Name ▶ -----

Address ▶ -----

16 Gaming manager information

Name ▶ -----

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ -----

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

Name of the organization

JEFFERSON COUNTY S.P.C.A.

Employer identification number

15-0552724

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDE

THE ORGANIZATION HAS DIFFERENT LEVELS OF MEMBERSHIP. QUALIFIED VOTERS ARE AUTHORIZED
TO VOTE AT THE ANNUAL MEETING TO ELECT MEMBERS OF THE BOARD.

FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS

THE BOARD IS GIVEN THE OPPORTUNITY TO REVIEW FORM 990 AND NYS CHAR 500
PRIOR TO FILING.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE

BOARD OF TRUSTEES MEETS TO DISCUSS PAYROLL MATTERS PERIODICALLY

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

PROVIDED UPON REQUEST

Name of the organization

Employer identification number

JEFFERSON COUNTY S.P.C.A.

15-0552724

Area with horizontal dashed lines for supplemental information.

COPY

JEFFERSON COUNTY S.P.C.A.

- DECEMBER 31, 2009 -

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JEFFERSON COUNTY S.P.C.A.

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INDEPENDENT AUDITORS' REPORT

BOARD OF TRUSTEES JEFFERSON COUNTY S.P.C.A.

We have audited the accompanying statement of financial position of Jefferson County S.P.C.A. (a nonprofit organization) as of December 31, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2008 financial statements and in our report dated August 4, 2009 we expressed a qualified opinion.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Because of the inadequacy of accounting records for fundraising activities and donations, we were unable to form an opinion regarding the amounts reported for those activities. The Organization's accounting records did not permit us to extend our auditing procedures sufficiently to satisfy ourselves about fundraising revenues and donations.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the accounting records been adequate for us to satisfy ourselves about fundraising activities and donations recorded in the financial statements, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Jefferson County S.P.C.A. as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Sovie & Bowie C.P.A., P.C.

July 6, 2010

Members of
American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2009 AND 2008

ASSETS

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Unrestricted cash	\$ 93,462	\$ 28,720
Restricted cash	<u>36,956</u>	<u>26,542</u>
Total Cash	130,418	55,262
Miscellaneous receivables	8,899	2,406
Prepaid expense	3,695	-
Investments	267,349	223,497
Mortgages receivable	64,650	124,226
Property and equipment (net of accumulated depreciation of \$388,328 and \$370,655, respectively)	<u>182,623</u>	<u>193,301</u>
 Total Assets	 <u>\$ 657,634</u>	 <u>\$ 598,692</u>

LIABILITIES AND NET ASSETS

Liabilities:

Accounts payable	\$ 7,169	\$ 6,652
Accrued payroll and related charges	<u>2,633</u>	<u>2,220</u>
 Total Liabilities	 <u>9,802</u>	 <u>8,872</u>

Net Assets:

Unrestricted:		
Board designated for building fund	80,000	10,000
Available for operations	<u>530,876</u>	<u>553,278</u>
Total Unrestricted	610,876	563,278
Temporarily restricted	<u>36,956</u>	<u>26,542</u>
 Total Net Assets	 <u>647,832</u>	 <u>589,820</u>
 Total Liabilities and Net Assets	 <u>\$ 657,634</u>	 <u>\$ 598,692</u>

The Accompanying Notes are an Integral Part of the Financial Statements.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>	
			<u>2009</u>	<u>2008</u>
<u>Support and Revenue:</u>				
Donations	\$ 28,054	\$ 10,414	\$ 38,468	\$ 62,037
Zoo Too, LLC award	25,000	-	25,000	10,000
Bequests	1,185	-	1,185	7,000
Memberships	7,001	-	7,001	3,285
Animal adoptions and related income	155,286	-	155,286	124,517
Interest income - banks	2,313	-	2,313	2,093
Interest income - mortgages	6,610	-	6,610	10,524
Dividends and investment income	18,615	-	18,615	15,208
Contract revenue - Fort Drum	26,306	-	26,306	-
Grant - New York State	-	-	-	5,000
Noncash donations	7,019	-	7,019	-
Donated services	1,400	-	1,400	-
Miscellaneous	4,384	-	4,384	2,746
Cash overage	404	-	404	1,348
Special activities	\$ 42,837			
Less, direct expenses	<u>(8,528)</u>	<u>-</u>	<u>34,309</u>	<u>32,302</u>
	317,886	10,414	328,300	276,060
Net assets released from restrictions -				
Restrictions satisfied by payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Support and Revenue	<u>317,886</u>	<u>10,414</u>	<u>328,300</u>	<u>276,060</u>
<u>Expenses:</u>				
Program services	285,442	-	285,442	250,121
Management and general	<u>17,820</u>	<u>-</u>	<u>17,820</u>	<u>11,783</u>
Total Expenses	303,262	-	303,262	261,904
Change in net assets before investment gains and losses	14,624	10,414	25,038	14,156
Unrealized gains (losses) on investments	<u>32,974</u>	<u>-</u>	<u>32,974</u>	<u>(57,494)</u>
Change in net assets	47,598	10,414	58,012	(43,338)
Net assets at beginning of year	<u>563,278</u>	<u>26,542</u>	<u>589,820</u>	<u>633,158</u>
Net assets at end of year	<u>\$ 610,876</u>	<u>\$ 36,956</u>	<u>\$ 647,832</u>	<u>\$ 589,820</u>

The Accompanying Notes are an Integral Part of the Financial Statements.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2008

	<u>Program</u> <u>Services</u>	<u>Management</u> <u>and General</u>	<u>Totals</u>	
			<u>2009</u>	<u>2008</u>
Payroll	\$ 126,357	\$ -	\$ 126,357	\$ 108,764
Payroll taxes	10,479	-	10,479	8,903
Employee benefits	<u>12,148</u>	<u>-</u>	<u>12,148</u>	<u>10,810</u>
Total Salaries and Related Costs	148,984	-	148,984	128,477
Repairs and maintenance	1,123	-	1,123	1,085
Professional fees	-	13,222	13,222	6,776
Supplies	21,884	-	21,884	15,700
Microchips	8,406	-	8,406	12,154
Utilities	15,077	-	15,077	17,244
Insurance	10,537	-	10,537	7,146
Advertising	3,676	-	3,676	304
Spay/neuter clinic	44,188	-	44,188	38,131
Interest expense	-	11	11	11
Telephone	1,830	1,831	3,661	2,481
Vehicle expense	1,764	441	2,205	2,396
Office expense	1,475	1,475	2,950	3,664
Dues and subscriptions	1,265	-	1,265	967
Bank and credit card fees	2,562	-	2,562	2,304
Trash and snow removal	3,894	-	3,894	2,779
Continuing education	-	-	-	608
Employee parties	-	-	-	655
Licenses and fees	-	276	276	110
Miscellaneous	<u>1,104</u>	<u>564</u>	<u>1,668</u>	<u>1,069</u>
	267,769	17,820	285,589	244,061
Depreciation	<u>17,673</u>	<u>-</u>	<u>17,673</u>	<u>17,843</u>
Total	<u>\$ 285,442</u>	<u>\$ 17,820</u>	<u>\$ 303,262</u>	<u>\$ 261,904</u>

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
<u>Operating Activities:</u>		
Change in net assets	\$ 58,012	\$(43,338)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Noncash dividend income	(4,854)	(4,506)
Noncash donations	(7,019)	-
Unrealized (gains) losses on investments	(32,974)	57,494
Depreciation	<u>17,673</u>	<u>17,843</u>
	30,838	27,493
Decrease (increase) in assets:		
Prepaid expense	(3,695)	872
Miscellaneous receivables	(6,493)	(2,406)
Increase (decrease) in liabilities:		
Accounts payable	517	(298)
Accrued payroll and related charges	<u>413</u>	<u>(712)</u>
Net cash provided by operating activities	<u>21,580</u>	<u>24,949</u>
<u>Investing Activities:</u>		
Purchase of fixed assets	(6,000)	(2,200)
Payments on mortgages receivable	<u>59,576</u>	<u>14,842</u>
Net cash provided by investing activities	<u>53,576</u>	<u>12,642</u>
Increase in cash	75,156	37,591
Cash balance at beginning of year	<u>55,262</u>	<u>17,671</u>
Cash balance at end of year	<u>\$ 130,418</u>	<u>\$ 55,262</u>

The Accompanying Notes are an Integral Part of the Financial Statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

1. Summary of Significant Accounting Policies:

Nature of Activities

The Jefferson County S.P.C.A. (the Organization) provides temporary shelter and finds homes for lost and stray animals in the Jefferson County area. The Organization is supported primarily through donor contributions and fees collected for animal adoptions.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Income Taxes

Jefferson County S.P.C.A. is a not-for-profit organization under Internal Revenue Code Section 501(c)(3) and is thereby exempt from income tax on income earned to fulfill its exempt purpose. It is classified as an organization that is not a private foundation under section 509 (a)(2).

The Organization has not engaged in any activities that would subject it to unrelated business income tax liability.

Fixed Assets

Fixed assets are carried at cost if purchased; or at fair market value on the date of the gift, if donated. Expenditures for major renewals and betterments that extend the useful life of an asset are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

At the time items are retired or disposed of, the applicable cost and accumulated depreciation are cleared from the accounts and the difference, net of proceeds, is charged or credited to operations.

Depreciation

Fixed asset acquisitions are depreciated using the straight-line method with estimated useful lives as follows:

Buildings	15-39 years
Equipment	3-10 years
Vehicles	5 years
Fence	15 years

A capitalization policy was adopted in 2010.

NOTES TO FINANCIAL STATEMENTS – CONTD.
DECEMBER 31, 2009

1. Summary of Significant Accounting Policies – contd.:

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

Certain line items from the 2008 financial statements have been reclassified to coincide with classifications in the 2009 financial statements.

Basis of Accounting

The financial statements are reported on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Donated Services

Donated services are recognized as contributions in accordance with SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, and various fundraising events. These services are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

In 2009, the Organization received \$1,400 of donated accounting services. In accordance with SFAS No. 116, such services are recognized as donated services. A like amount is recognized as professional fees expense.

1. **Summary of Significant Accounting Policies – contd.:**

Non-Cash Donations

The Organization receives non-cash donations of pet supplies and food. Individual donations are valued and recorded as support and revenue with an offsetting expense amount only when the amount is determinable and considered to be material.

Local businesses and individuals donate merchandise for some of the Organization's fundraising activities, such as an auction. Proceeds from the auction are recorded as fundraising revenue.

On or about December 31, 2009, the Organization received a donation of 400 shares of Bank of America common stock. The stock was recorded at its fair market value at time of donation in the amount of \$6,024.

The Organization purchased a used vehicle in March 2009. The price of the vehicle was \$6,995. The Organization paid \$6,000 and the seller made a non-cash donation of \$995.

A vehicle was donated to the Organization in 2009. At the time of donation, the vehicle was not in running condition and its fair market value was not determined.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Concentration of Revenue

Animal adoptions typically account for approximately 40-50% of the Organization's support and revenue.

Advertising Costs

Advertising costs are expensed as incurred. Advertising expense for the years ended December 31, 2009 and 2008 was \$3,676 and \$304, respectively.

NOTES TO FINANCIAL STATEMENTS – CONTD.
DECEMBER 31, 2009

2. **Cash:**

Cash at December 31, 2009 is held in various financial institutions as follows:

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Insured FDIC</u>
<u>Watertown Savings Bank</u>				
Operating account	\$ ---	\$ 8,199	\$ 8,199	\$ 8,199
Angel Fund	1,635	57	1,692	1,692
<u>Americu</u>				
Prime share account	---	5	5	5
Building fund-money market	35,321	85,190	120,511	120,511
<u>Carthage Federal Savings</u>				
Building fund-checking account	---	11	11	11
	<u>\$36,956</u>	<u>\$93,462</u>	<u>\$130,418</u>	<u>\$130,418</u>

3. **Mortgages Receivable:**

The Organization receives monthly payments on the following mortgages receivable:

	<u>2009</u>	<u>2008</u>
a) Mortgage receivable from RFP Realty dated November 1988 in the original amount of \$20,000. Monthly payments, including principal and interest at 6.5%, are \$126.42, with the final payment due in January 2017. The mortgage is secured by real property in Ovid, New York. In March 1994, Nationwide Postal Management Co. took over the payments on this mortgage.	\$ 8,826	\$ 9,737
b) Mortgage receivable from John O. and Victoria Kirby dated August 1988 in the original amount of \$69,000. Monthly payments, including principal and interest at 10.25%, are \$639.20, with the final payment due in August 2013. The mortgage is secured by real property in Fort Lauderdale, Florida.	23,802	29,144

3. **Mortgages Receivable –contd.:**

- c) Mortgage receivable from Marilyn Lieberman dated October 1985 in the original amount of \$48,500. Monthly payments, including principal and interest at 7%, are \$293. The mortgage is secured by real property in Summit, New York in Schoharie County.

During the past several years, the mortgagee has fallen behind on monthly payments. Interest and principal were recalculated based on the payments that were made. All payments received in 2008 were considered interest only, no principal. The projected maturity date is uncertain due to the delinquent payments.

In January 2009, the mortgage was paid off by the mortgagee. She paid principal of \$42,594 plus accrued interest of \$2,406, for a total of \$45,000.

--- 42,594

- d) Mortgage receivable from Thomas M. Timothy dated August 1997 in the original amount of \$120,000. Monthly payments, including principal and interest at 8%, are \$1,146.78, with the final payment due in July 2012. The mortgage is secured by real property in Sackets Harbor, New York.

	32,022	42,751
	64,650	124,226
Less current portion	18,075	17,878

Long-term portion

	\$ 46,575	\$ 106,348
--	-----------	------------

Aggregate maturities of mortgages receivable subsequent to December 31, 2009 are as follows:

December 31, 2010	\$ 18,075
2011	19,694
2012	15,650
2013	6,701
2014	1,260
Thereafter	3,270
Total	\$ 64,650

Principal and interest amounts are allocated based on amortization schedules prepared for each mortgage receivable.

NOTES TO FINANCIAL STATEMENTS – CONTD.
DECEMBER 31, 2009

4. Investments:

Investments consist of the following at December 31:

	<u>2009</u>	<u>2008</u>
Bank of America	\$ 6,024	\$ ---
Franklin Income Fund – Class B	92,876	74,842
Franklin U.S. Government Securities Fund – Class B	104,031	103,717
Franklin High Income Fund – Class A	62,953	43,616
Lucent Technologies	149	97
AT&T	<u>1,316</u>	<u>1,225</u>
Total	<u>\$ 267,349</u>	<u>\$ 223,497</u>

The investments are presented at fair market values as of December 31, 2009 and 2008. In most cases, valuation is based on information supplied by the custodian.

For the year ended December 31, 2009, investment income related to the investments totaled approximately \$14,986. Of this amount, approximately \$4,854 was reinvested in additional shares with the balance of \$10,132 available for current operating expenses.

5. Property and Equipment:

Property and equipment consists of the following at December 31:

	<u>2009</u>	<u>2008</u>
Land	\$ 27,749	\$ 27,749
Buildings	479,513	479,513
Equipment	54,494	54,494
Vehicle	6,995	---
Fence	<u>2,200</u>	<u>2,200</u>
	<u>570,951</u>	<u>563,956</u>
Less Accumulated depreciation:		
Buildings	338,083	323,941
Equipment	49,325	46,641
Vehicle	700	---
Fence	<u>220</u>	<u>73</u>
	<u>\$388,328</u>	<u>\$370,655</u>
Net Fixed Assets	<u>\$182,623</u>	<u>\$193,301</u>

6. **Fundraising Activities:**

Fundraising activities represent the following:

	<u>Support and Revenue</u>
Bossy Bingo/Dog Walk/Barbeque	\$ 3,421
Auction	16,702
Bowling Tournament	1,910
Golf Tournament	2,249
Valentine Dinner/Dance	3,916
Miscellaneous fundraisers	<u>14,639</u>
Total	<u>\$ 42,837</u>

Fundraising expenses total \$8,528. Based on current recording procedures, it is not possible to assign many fundraising expenses to specific activities. Also, based on current recording procedures, it is not possible to properly segregate fundraising revenue and donations.

7. **Supplemental Cash Flow Information:**

Cash paid for interest for 2009 and 2008 is as follows:

	<u>2009</u>	<u>2008</u>
Interest	<u>\$ 11</u>	<u>\$ 11</u>

There is no capitalized interest.

8. **Board Designated Net Assets:**

In 2009, the Organization received \$25,000 as first runner-up in the Zootoo.com competition.

In 2008, the Organization received \$10,000 as second runner-up in the Zootoo.com competition.

These amounts plus an additional \$45,000 have been designated by the Board for the building fund.

NOTES TO FINANCIAL STATEMENTS – CONTD.
DECEMBER 31, 2009

9. Restrictions on Net Assets:

Temporarily restricted net assets consist of the following:

Cash in a savings account represents donations received to assist in the creation of a feral cat colony. When the cat colony project was abandoned, the restricted funds were transferred to the building fund.

In addition, an Angel Fund was created to assist the organization with treatment of animals in abuse cases. The balance in these accounts as of December 31, 2009 and 2008 was \$1,635 and \$1,645, respectively.

During 2008, the Organization established a capital campaign fund with the goal of building a new shelter in the future. The Organization did not engage the services of a professional fundraiser. The balance as of December 31, 2009 and 2008 was \$35,321 and \$24,897, respectively.

10. Fort Drum Contract

Pursuant to a written agreement with Fort Drum, the Organization contracted to pick up, shelter, feed and care for all stray animals recovered by Fort Drum. The 2009 revenue from this contract was \$26,306.

A similar contract is in place for 2010.

11. Trust Income:

The Organization is the income beneficiary under several trusts whereby the Organization receives periodic interest payments from the trusts' administrator. This income is used for general operating expenses. The amount received from these trusts for the years ended December 31, 2009 and 2008 was \$3,629 and \$1,685, respectively.

12. Related Party Transactions:

Jefferson County S.P.C.A. purchases office products from an officer of the Organization. For the years ended December 31, 2009 and 2008, such purchases totaled approximately \$580 and \$845, respectively.

13. **Non Cash Investing Activities:**

	<u>2009</u>	<u>2008</u>
Reinvested mutual fund dividends	<u>\$ 4,854</u>	<u>\$ 4,505</u>
Noncash donations:		
Investments	6,024	---
Partial cost of vehicle purchase	<u>995</u>	<u>---</u>
Total noncash donations	<u>\$ 7,019</u>	<u>\$ ---</u>

14. **Subsequent Events:**

During the annual fundraising auction, the Organization sold two cruises. Apparently, there is a problem with the travel agent involved with the cruise donations. It is uncertain if the Organization will incur any costs to reimburse the persons who purchased the cruises at the auction.

*Sovie
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Board of Trustees
Jefferson County S.P.C.A.
Watertown, New York

In planning and performing our audit of the financial statements of Jefferson County S.P.C.A. as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Jefferson County S.P.C.A.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We believe the following deficiencies in Jefferson County S.P.C.A.'s internal control to be material weaknesses:

Cash Receipts

There is a general lack of controls relating to the Organization's cash receipts. While some improvements have been made since the 2004 audit, there are many control deficiencies.

Generally, one person is responsible for most cash receipts functions. That person receives the mail, prepares the bank deposit, takes the deposit to the bank and investigates discrepancies.

Beginning in 2010, the Organization is using QuickBooks and is performing all accounting duties in house. As a result, the person responsible for most cash receipts functions is also posting data to QuickBooks and preparing bank reconciliations.

For proper internal control, the cash receipts duties should be segregated between at least two different people. In addition, a third person should review the bank statements, cancelled check copies and the reconciliations. Such review should be documented by initialing and dating the records

The Organization accounts for adoption and release fees on preprinted, prenumbered forms with a copy given to the person who adopts or releases an animal. If a donation is not made when an animal is released to the Organization, a zero or "No" should be noted on the release. The number sequence of the preprinted forms should be accounted for in order to ensure all money is deposited in the bank.

Donations are not formally documented. During the audit, we noted donations were often noted on a piece of scrap paper or paper napkin. We could not determine if proper acknowledgements were issued to donors.

Some receipts were posted as Estate bequests in the general ledger because that is what the Deposit Summary indicated. We could find no documentation for the funds received.

The Organization received an award of \$25,000 from Zootoo.com. We could find no documentation for the award.

A Deposit Summary Sheet is prepared for each general fund bank deposit. However, due to the lack of documentation for non-animal related income, the accuracy of the Deposit Summary Sheet is sometimes questionable. During our testing of transactions, many times the amounts on the Deposit Summaries could not be verified with the documentation attached and did not tie into the duplicate deposit ticket. Sometimes the Deposit Summary did not add up correctly. Vouching the Deposit Summaries to the bank statements was difficult due to credit card batches overlapping Deposit Summaries. We also noted that some bank deposit tickets were not dated.

During the audit, we noted some receipts may have been misposted in the general ledger due to errors and deficiencies on the Deposit Summary Sheets. Every effort should be made to accurately account for and classify all cash receipts so that general ledger postings are accurate. It is very difficult to make comparisons of revenue and expense accounts from year to year when there are errors in general ledger postings.

A more secure safe has been obtained and our understanding is that it will be kept on the counter. The Organization should take steps to ensure the safe is not at risk for theft by burglars in the event of a break in. Also, making daily deposits should limit the amount of money left in the safe overnight.

A \$50 petty cash fund is maintained in the safe. A petty cash disbursement form should be completed for each use of petty cash. The petty cash fund should be a separate cash balance and maintained on an imprest system. If the petty cash fund is kept in the safe, the safe should be locked. The petty cash fund should not be replenished by using daily receipts.

With the beginning of the Building Fund Capital Campaign, the Organization began receiving donations for that purpose. In addition, the Board began designating certain receipts for the Building Fund.

The Organization needs a system to properly identify and classify unrestricted donor restricted and Board designated donations. The monies should be kept separate in order to properly account for the different sources of revenue and the net asset balances at year end. Donors need to feel assured their donations are being used as intended.

Invoice Testing

During the cash disbursements testing, we noted several instances in which vendors were paid from a monthly statement, without having all the individual invoices available to compare to the statement. We recommend that all credit card charge slips or original invoices be retained for comparison to the vendor's monthly statement.

Cash Disbursements

During cash disbursements testing, we noted that the individual who approves invoices for payment is also the individual in charge of purchasing. While this is not an ideal arrangement for proper internal control, we were advised that the Treasurer also reviews the invoices prior to payment. However, we did not note the Treasurer's initialing or dating of the invoices that we tested.

Beginning in 2010, the Organization is performing all accounting duties in house. As a result, the person in charge of purchasing also approves invoices for payment, issues the checks, has check signing authority, controls the stock of blank checks, posts data to QuickBooks and prepares bank reconciliations.

The Organization needs to take steps to segregate purchasing and cash disbursement duties. No one individual should have such broad powers. The person in the position of approving invoices should not have authority to issue or sign checks or control blank checks. The Organization should also appoint a person to review bank statements, cancelled check copies and the reconciliations. Such review should be documented by initialing and dating the records.

The Organization should also consider requiring dual signatures on checks.

Board Meeting Minutes

An audit includes reading of Board of Directors (Trustees) meeting minutes. Many months were missing. It appears that no one maintains a complete file of the minutes. Maintaining a file of Board minutes may be as simple as placing them chronologically in a three ring binder.

The Board of Trustees is the governing body of the Organization. Members of the Board do their work, primarily in their Board meetings. Thus, the meetings should be carefully planned and fully documented. Thorough documentation of the Board's activities is essential to provide verification of the actions and decisions relating to the Organization's policies, procedures, intentions or actions. Historical summarization of these decisions is critical.

When presented to the Board at the subsequent meeting, all minutes should be clearly typed (not hand written), dated and signed. The minutes should be formally approved at the Board meeting.

The Board must also ensure only actual Board of Directors (Trustees) members propose, second and vote on matters coming before the Board.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Jefferson County S.P.C.A.'s internal control to be significant deficiencies.

Preparation of Financial Statements

In accordance with the new Statement on Auditing Standards (SAS) No. 112, the auditor's preparation of an organization's financial statements, including full footnote disclosure, may be considered an internal control deficiency. It has been a common practice for the auditor to assist clients with the preparation of their financial statements and the new standard does not preclude the auditor from continuing such practice. Instead, we are required to communicate to those charged with governance that the Organization will need to demonstrate their capability to prepare and understand financial statements and the related disclosures in accordance with generally accepted accounting principles.

Capitalization Policy

As of December 31, 2009, the Organization has not adopted a formal capitalization policy for fixed asset acquisitions. Such a policy establishes guidelines for the determination of which expenditures should be capitalized and depreciated and provides consistency in that determination. The Board of Trustees adopted a capitalization policy in April 2010.

Fraud Prevention Policy

The Organization has not adopted a formal Fraud Prevention Policy. In light of the major fraud cases in the past few years, both nationally and locally, and due to the small staff size, a mechanism should be put into place to minimize the risk of fraud.

Employees' Forms W-4 and I-9

As part of the audit, we tested payroll records and documentation. We requested employee Form W-4, Employee's Withholding Allowance Certificate and Form I-9, Employment Eligibility Verification for selected employees. The forms we examined were complete, but had not been obtained until January 2010.

We noted three Forms W-4 on which the married/single box on the W-4 did not match ADP's records.

The Organization should take steps to ensure employee withholding elections match the payroll service provider's records. The Organization should maintain a file folder for each employee's records.

Non-cash Donations

The Organization receives donations of pet food, litter, cleaning supplies and assorted other items. Such donations are valued and recorded as support and revenue with an offsetting expense amount only when the amount is determinable and considered to be material.

During 2009, an individual donated marketable securities to the Organization. The donated common stock was recorded at the fair market value of \$6,024 as of the date of the donation.

The Organization should develop a system to document and value non-cash donations for equipment, professional services and other items of significant value.

Credit Cards

The Organization uses credit cards for some purchases. The Executive Director (Shelter Director) has control of one card and one card is kept in the safe. The credit cards should be properly secured at all times.

All credit card charges should be monitored and approved for payment by someone other than the individual who makes the purchase. All receipts for credit card purchases should be retained and compared to the monthly statement from the credit card company.

Fundraising Activities

The Organization conducts several fundraising activities throughout the year. Such activities are very important in generating much needed revenues. Two examples of the activities are the auction and the Valentine's dinner-dance.

As part of the audit, we needed to test the Organization's records for fundraising activities. Few records were available. For instance, there was no record of the number of tickets sold for the Valentine's dinner-dance. Consequently, it was not possible to verify the revenue from the activity.

Records for the auction were much improved compared to past audits, but records for other activities were not provided.

We learned that sometimes only one person counts the proceeds generated by the fundraising activities. We recommend that at least two people be present during the counting.

We recommend the Organization develop procedures for maintaining fundraising records. The Organization needs to be accountable for revenues generated by fundraising activities. For example, in an activity such as the auction, the Organization depends on generosity of local businesses to donate items to be sold at the auction and the donors trust that the Organization will sell the items and keep the proceeds secure.

We noted certain other matters that we reported to the Board of Trustees in a separate letter dated July 6, 2010.

This communication is intended solely for the information and use of management, the Board of Trustees, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sovie & Bowie C.P.A., P.C.

July 6, 2010

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July 6, 2010

Board of Trustees
Jefferson County S.P.C.A.
Watertown, New York

In planning and performing our audit of the financial statements of Jefferson County S.P.C.A. for the year ending December 31, 2009, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. We previously reported on the Organization's internal control structure in our report dated July 6, 2010. This letter does not affect our report dated July 6, 2010 on the financial statements of Jefferson County S.P.C.A.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Conflict of Interest and Other Policies

The Organization does not have a written Conflict of Interest Policy prepared in conjunction with an attorney. Such a policy would address situations considered conflicts of interest and describe necessary actions of the Board of Directors when there is a perceived conflict of interest.

The Organization should consider adopting a Whistleblower Policy and a Document Retention and Destruction Policy.

1099 Forms

We noted that Form 1099-Misc was prepared for two of the Organization's service providers. We believe we identified one additional Form 1099 that should have been prepared for 2009. For 2010, the Organization should use the QuickBooks feature that assists in tracking payments for Form 1099 preparation.

Budgets

We believe management could benefit by preparing budgets and by comparing budgeting information with actual results of operations throughout the year. A budget is a tool that allows management to plan the actions necessary for achieving desired or anticipated goals and results. Budgets can aid in identifying and resolving financial problems. Budgets are also helpful in the preparation of long-range forecasts, such as a three-to-five year forecast to plan for business expansion or a capital campaign for building construction. Budgets are very important when applying for grants. We noted that the Organization developed a budget for 2010.

Directors' and Officers' Insurance

It does not appear the Organization has acquired Directors' and Officers' Liability (D & O) insurance. We recommend the Organization verify whether or not it has such coverage. If it is determined the Organization does not have such protection, we recommend discussing your risk of exposure with an insurance agent or attorney. D & O insurance can protect against allegations of wrongful acts, fiscal mismanagement, negligence and mistakes or errors in judgment.

We wish to thank the staff and management of Jefferson County S.P.C.A. for their assistance and cooperation during the audit.

Sovie L Bowie, C.P.A., P.C.