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Return of Organization Exempt From Income Tax

2009

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning 6/1, 2009, and ending 5/31, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>WILL COUNTY HUMANE SOCIETY</u>		D Employer identification number <u>23-7264098</u>
		Doing Business As		E Telephone number <u>(815) 741-0696</u>
		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$
		<u>24109 W SEIK ROAD</u>		
		City or town, state or country, and ZIP + 4 <u>STOREWOOD IL 60404</u>		
		F Name and address of principal officer:		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No
				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
				If "No," attach a list (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (<u>3</u>) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(c) Group exemption number ▶
J Website: ▶ <u>willcountyhumane.org</u>				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation <u>1973</u>	M State of legal domicile <u>IL</u>	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>housing & adoption of neglected, unwanted and abused animals</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
	5 Total number of employees (Part V, line 2a)	5	<u>4</u>
	6 Total number of volunteers (estimate if necessary)	6	<u>50</u>
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	
7b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	<u>305,335</u>	<u>56,741</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>21,238</u>	<u>64,338</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6, 8, 9c, 10c, and 11e)	<u>326,573</u>	<u>16,880</u>
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>326,573</u>	<u>169,670</u>
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)	<u>77,840</u>	<u>73,720</u>
	16a Professional fundraising fees (Part IX, column (A), line 1e)		
	b Total fundraising expenses (Part IX, column (A), line 25)		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<u>126,717</u>	<u>113,806</u>	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	<u>204,557</u>	<u>187,526</u>	
19 Revenue less expenses. Subtract line 18 from line 12	<u>122,016</u>	<u>17,856</u>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	<u>721,117</u>	<u>702,267</u>
	22 Net assets or fund balances Subtract line 21 from line 20	<u>2638</u>	<u>1,644</u>
		<u>718,479</u>	<u>700,623</u>

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 Philip A Mock Signature of officer Date 9-16-10

Philip A Mock President Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Jacqueline J McJee Date: 9/07/10 Check if self-employed Preparer's identifying number (see instructions): P00546549

Firm's name (or yours if self-employed): JACQUELINE J MCJEE EIN: 36-4261046

address, and ZIP + 4: 1000 E SINGLTON RD SOLIET IL Phone no: 815-773-2310

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

SCANNED OCT 04 2010

P21

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

We house & care for unwanted, neglected & abused animals. We are a no kill shelter & care for the animals until they are adopted to loving homes

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

OUR GOAL & ACHIEVEMENT IS THE CARE & HOUSING OF HOMELESS ANIMALS. WE AVERAGE 10 TO 15 ADOPTIONS PER WEEK. WE ARE A NO KILL SHELTER. ALL OF OUR ANIMALS ARE WELL CARED FOR. THEY ALWAYS HAVE GOOD VETERINARY CARE AND ARE HOUSED IN WARM, DRY FACILITIES.

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 ▶

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		X
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
	<ul style="list-style-type: none"> • 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 statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	Yes	No
			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	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? If "Yes," complete Schedule I, Parts I and II.		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? If "Yes," complete Schedule I, Parts I and III.		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? If "Yes," complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II.		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? If "Yes," complete Schedule L, Part III.		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? If "Yes," complete Schedule L, Part IV.		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.		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? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		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? If "Yes," complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		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? If "Yes," complete Schedule R, Part VI.		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

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		N/A
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 6		
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	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
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?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
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?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

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
1a	Enter the number of voting members of the governing body		
1b	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?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	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:		
a	The governing body?		X
b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		
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?		
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
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?		
14	Does the organization have a written document retention and destruction policy?		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		
b	Other officers or key employees of the organization		
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
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. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ IL
- 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.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ JACQUELINE J. McTEE 1000 ESSINGTON RD JONES ILL 60435 815-773-2310

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	1a Federated campaigns	1a				
	b Membership dues	1b	1,285			
	c Fundraising events	1c	55,456			
	d Related organizations	1d				
	e Government grants (contributions).	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		56,741			
	Program Service Revenue	2a bequest	Business Code	10,000		
b adoptions			46,692			
c memorials			7,605			
d miscellaneous			41			
e						
f All other program service revenue						
g Total. Add lines 2a-2f			64,338			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		16,880			
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less. rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a 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)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	46,154			
		b Less. direct expenses	b	14,443		
c Net income or (loss) from fundraising events			31,711			
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less. direct expenses	b				
	c Net income or (loss) from gaming activities					
10a 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				
11a						
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		169,670				

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				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	73,720	73,720		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	5,095	5,095		
11 Fees for services (non-employees).				
a Management				
b Legal				
c Accounting	1,700		1,700	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	1,314	1,314		
13 Office expenses	2,288	2,288		
14 Information technology				
15 Royalties				
16 Occupancy	20,794	20,794		
17 Travel	2,187	2,187		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,602	12,602		
23 Insurance	9,177	9,177		
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 Veterinary Services	52,229	52,229		
b Animal Supplies	5,628	5,628		
c Grooming	560	560		
d Real estate taxes	232	232		
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	187,526	185,826	1,700	
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	26,745	1	20,004
	2	Savings and temporary cash investments	614,440	2	602,473
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D			
	b	Less: accumulated depreciation	79,932	10c	79,290
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	721,117	16	702,267	
Liabilities	17	Accounts payable and accrued expenses	2,638	17	1,647
	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	2,638	26	1,647
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	718,479	27	700,623
	28	Temporarily restricted net assets		28	
	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, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	721,117	33	702,267	
34	Total liabilities and net assets/fund balances	721,117	34	702,267	

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		

WILL COUNTY HUMANE SOCIETY
FINANCIAL STATEMENTS
FOR YEAR ENDED MAY 31, 2010
AND
INDEPENDENT AUDITOR'S REPORT

WILL COUNTY HUMANE SOCIETY

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Will County Humane Society

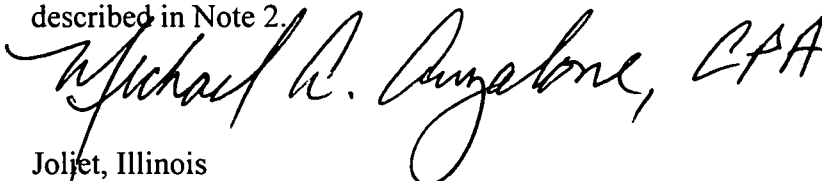
I have audit the accompanying statement of assets, liabilities and net assets – cash basis, of the Will County Humane Society (a nonprofit organization) as of May 31, 2010, and the related statement of support, revenue and expenses – cash basis for the year then ended. These financial statements are the responsibility of Will County Humane Society management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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 statements presentation. I believe that my audit provides a reasonable basis for my opinion.

As is described in Note 2 to these statements, Will County Humane Society policy is to prepare the aforementioned statements on a prescribed basis of accounting that demonstrates compliance with the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Detailed property records have not been maintained and prior-years records and supporting data were not available for my audit. Therefore, I was not able to satisfy myself about the amount at which land, buildings and equipment and related accumulated depreciation are recorded in the accompanying statement of financial position basis at May 31, 2010 (not stated) and the amount of depreciation expense for the year then ended (not stated).

In my opinion, except for the effects of not including land, buildings, and equipment and related accumulated depreciation as discussed in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and net assets of Will County Humane Society as of May 31, 2010 and its support, revenue and expenses for the year then ended, on the basis of accounting described in Note 2.



Joliet, Illinois
August 23, 2010

WILL COUNTY HUMANE SOCIETY

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
MAY 31, 2010

ASSETS

Current Assets:

Petty cash		\$	200
Cash, checking			19,804
Cash, savings			<u>602,973</u>
Total current assets			<u>\$622,977</u>

Fixed Assets: (note 4)

Buildings	\$63,253		
Furniture and fixtures	1,957		
Equipment	17,530		
Vehicle	<u>23,190</u>		
	\$105,930		
Less-accumulative depreciation	<u>26,640</u>		<u>79,290</u>

TOTAL ASSETS \$ 702,267

LIABILITIES AND NET ASSETS

Current Liabilities:

Accrued payroll taxes		\$	1,644
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Net Assets:

Unrestricted net assets			<u>700,623</u>
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TOTAL LIABILITIES AND NET ASSETS \$ 702,267

The Notes to Financial Statements are an integral part of this financial statement.

WILL COUNTY HUMANE SOCIETY

STATEMENT OF SUPPORT, REVENUE AND EXPENSES - CASH BASIS
FOR THE YEAR ENDED MAY 31, 2010

SUPPORT AND REVENUE:

Contributions	\$ 55,456
Bequest	10,000
Adoptions	46,692
Memorials	7,605
Membership	1,285
Fundraising	46,154
Interest income	16,880
Miscellaneous income	41
TOTAL SUPPORT AND REVENUE	<u>\$ 184,113</u>

EXPENSES:

Program Allocation	\$ 185,826
Fund Raising	14,443
Management and General	1,700
TOTAL EXPENSES	<u>\$ 201,969</u>

Increase (Decrease) in Unrestricted Net Assets \$ (17,856)

Net assets, unrestricted - beginning of year 718,479

NET ASSETS, UNRESTRICTED END OF YEAR \$ 700,623

The Notes to Financial Statements are an integral part of this financial statement.

WILL COUNTY HUMANE SOCIETY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2010

Note 1: Nature of the Organization

Will County Humane Society is a not-for-profit organization that is tax-exempt under Section 501(c) (3) of the Internal Revenue Code. The Society purpose is to encourage, foster and promote the welfare of all living creatures and shall, by educational methods, discourage and prevent cruelty in any form. The Society also exists to promote the humane treatment of lost, unwanted and neglected animals and find a good home for them whenever possible.

The Society was originally incorporated in the State of Illinois on May 15, 1970.

Note 2: Summary of Significant Accounting Policies

A. Basis of Accounting

The Society's accounts are maintained on a cash basis, and the statements of activities and functional expenses reflect only cash received and disbursed. Therefore, receivables and payables, accrued income and expenses, which may be material in amount, are not reflected in the accompanying financial statements which are not intended in the present the financial position or the results of operations in conformity with generally accepted accounting principles.

B. Land, Building, Equipment and Vehicles

Land, building, equipment and vehicles are presented at cost or donated value and are being depreciated by the straight-line method over the useful lives of 3-7 years for equipment and 39.0 years for buildings and improvements.

C. 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 at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from estimates.

D. Donated Services and Noncash Gifts

Many individuals have donated time and services to advance the Society's programs and objectives. The value of these services has not been recorded in financial statements since there is no objective basis available. Other noncash

WILL COUNTY HUMANE SOCIETY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2010

Notes to Financial Statements continued

donations during the year consist of animal cages, building repair material and pet food.

E. Income Tax Status

The Internal Revenue Service has determined that the society meets the requirements of the Internal Revenue Code and is exempt from federal income tax under Section 501(c) (3) of the Code.

Note 3: Land, Buildings, Equipment

Because of the inadequacy of accounting records for the years prior to May 31, 2004 the amounts at which land, building and equipment and accumulated depreciation are not recorded in the accompanying statement of financial position at May 31, 2010. Likewise, the amount of depreciation expense for the year ended is not recorded.

Note 4: Fixed Assets

Fixed assets consisted of the following at May 31, 2010.

		Estimated Useful Lives
Buildings	\$62,253	39 years
Furniture and fixtures	1,957	5-7 years
Equipment	17,530	5-7 years
Vehicle	<u>23,190</u>	5 to 7 years
	<u>\$105,930</u>	

Depreciation charged to net assets was \$12,602.

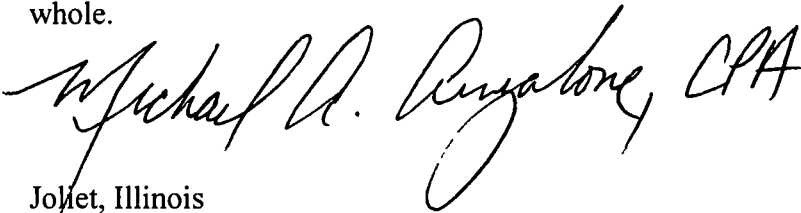
Note 5: Concentrations of Risk

The Society maintains its cash accounts at several institutions located in the Will County Area. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The excess monies are placed in Certificate of Deposit Account Registry Service (CDARS) program.

**INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION**

To the Board of Directors of the
Will County Humane Society

My report on my audit of the basic financial statements of Will County Humane Society for year ended May 31, 2010 appears on page one. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedule I is presented for purposes of additional analysis and not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Joliet, Illinois
August 23, 2010

WILL COUNTY HUMANE SOCIETY

SCHEDULE I - STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS
FOR THE YEAR ENDED MAY 31, 2010

EXPENSES:	Program Services	Fund Raising	Management & General	Total
Veterinary services	\$ 52,229	\$ 0	\$ 0	\$ 52,229
Animal supplies	5,628	0	0	5,628
Grooming	560	0	0	560
Payroll expense	73,720	0	0	73,720
Payroll taxes	5,095	0	0	5,095
Fundraising expenses	0	14,443	0	14,443
Advertising	1,314	0	0	1,314
Auto expenses	2,187	0	0	2,187
Bank service charges	549	0	0	549
Depreciation	12,602	0	0	12,602
Telephone	3,366	0	0	3,366
Licenses, fees and permits	362	0	0	362
Insurance	9,177	0	0	9,177
Office supplies and postage	2,288	0	0	2,288
Real estate tax	232	0	0	232
Repairs and maintenance	5,856	0	0	5,856
Professional services	0	0	1,700	1,700
Rubbish removal	2,067	0	0	2,067
Utilities	8,218	0	0	8,218
Security	376	0	0	376
Total Expenses	\$ 185,826	\$ 14,443	\$ 1,700	\$ 201,969