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Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2010**

Department of the Treasury  
Internal Revenue Service

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**  
 ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**Open to Public Inspection**

**A For the 2010 calendar year, or tax year beginning** , 2010, and ending

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

**C Name of organization**  
**Atlantic County SPCA**  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**P.O. Box 205**  
 City or town, state or country, and ZIP + 4  
**Somers Point NJ 08244**

**D Employer identification number**  
**22-3086334**

**E Telephone number**  
**(609) 927-9059**

**F Group Exemption Number** ▶

**G Accounting Method**  Cash  Accrual Other (specify) ▶

**H Check** ▶  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**I Website:** ▶ **N/A**

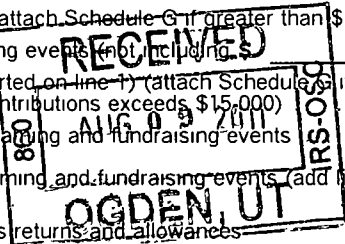
**J Tax-exempt status** (ck only one) —  501(c)(3)  501(c) ( ) ◀ (insert no)  4947(a)(1) or  527

**K Check** ▶  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

**L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ **81,160.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)  
 Check if the organization used Schedule O to respond to any question in this Part I

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	42,667.
	2	Program service revenue including government fees and contracts	2	33,755.
	3	Membership dues and assessments	3	
	4	Investment income	4	4,738.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including from fundraising events reported on line 1) (attach Schedule O if the sum of such gross income and contributions exceeds \$15,000)			
	6b			
	6c	Less direct expenses from gaming and fundraising events	6c	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances		7a	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	81,160.	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	19,035.
	13	Professional fees and other payments to independent contractors	13	2,829.
	14	Occupancy, rent, utilities, and maintenance	14	492.
	15	Printing, publications, postage, and shipping	15	184.
	16	Other expenses (describe in Schedule O) See Form 990-EZ, Part I, Line 16 Other Expenses	16	50,029.
	17	<b>Total expenses.</b> Add lines 10 through 16	17	72,569.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,591.	
NET ASSETS OR FUND BALANCES	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	110,923.
	20	Other changes in net assets or fund balances (explain in Schedule O) See L-20 Stmt	20	296.
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	119,810.



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**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Form 990-EZ (2010)

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**Part II Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	97,043.22	97,448.
23 Land and buildings	0.23	0.
24 Other assets (describe in Schedule O) <u>See L-24 Stmt</u>	20,295.24	26,327.
25 Total assets	117,338.25	123,775.
26 Total liabilities (describe in Schedule O) <u>See L-26 Stmt</u>	6,415.26	3,965.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	110,923.27	119,810.

**Part III Statement of Program Service Accomplishments** (see the instrs for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? To prevent cruelty and neglect of animals; To provide low cost spay/neuter  
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

**Expenses**  
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 <u>To prevent cruelty and neglect of animals; to provide low cost spay/neuter services; to educate the public</u> (Grants \$ <u>654.</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	61,473.
29 ----- (Grants \$ -----) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 ----- (Grants \$ -----) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$ -----) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	61,473.

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
<u>Nancy Beall</u> <u>229 Asbury Avenue</u> <u>Egg Harbor Township NJ 08234</u>	<b>President</b> 10.00	0.	0.	0.
<u>Karen Wise</u> <u>203 Joanne Drive</u> <u>Egg Harbor Township NJ 08234</u>	<b>First V.P.</b> 10.00	0.	0.	0.
<u>Diane Bader</u> <u>14 Scarlett Oak Circle</u> <u>Egg Harbor Township NJ 08234</u>	<b>2nd Vice President</b> 10.00	0.	0.	0.
<u>Rosemary Owens</u> <u>241 Asbury Road</u> <u>Egg Harbor Township NJ 08234</u>	<b>Secretary</b> 10.00	0.	0.	0.
<u>Marc Robinson</u> <u>6003 Ventnor Avenue</u> <u>Ventnor NJ 08406</u>	<b>Treasurer</b> 10.00	0.	0.	0.
<u>Sandy D'Amico</u> <u>606 Donna Place</u> <u>Egg Harbor Township NJ 08234</u>	<b>Board Member</b> 5.00	0.	0.	0.
<u>Chris Dzienia</u> <u>27 Sturbridge Court</u> <u>Egg Harbor Township NJ 08234</u>	<b>Board Member</b> 5.00	0.	0.	0.
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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>▶ 37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>▶</b> _____, section 4912 <b>▶</b> _____, section 4955 <b>▶</b> _____		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I <b>40b</b>		X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>▶</b> _____		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>▶</b> _____		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T <b>40e</b>		X
<b>41</b> List the states with which a copy of this return is filed <b>▶</b> <u>New Jersey</u>		

**42a** The organization's books are in care of **▶** Marc Robinson Telephone no **▶** (609) 927-9059  
 Located at **▶** P.O. Box 205 Somers Point NJ ZIP + 4 **▶** 08244

	Yes	No
<b>b</b> 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)? If 'Yes,' enter the name of the foreign country <b>▶</b> _____		X
See the instructions for exceptions and filing requirements for <b>Form TDF 90-22.1, Report of a Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country. <b>▶</b> _____		X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here  and enter the amount of tax-exempt interest received or accrued during the tax year **▶ 43** \_\_\_\_\_

	Yes	No
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ <b>44b</b>		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? <b>44c</b>		X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O <b>44d</b>		

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		X
45 a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see inst)		X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49 a Did the organization make any transfers to an exempt non-charitable related organization?		X
49 b If 'Yes,' was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  Yes  No

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: *[Handwritten Signature]* Date: *8/4/11*  
 Type or print name and title: *MARC B. ROBINSON treasurer*

**Paid Preparer Use Only**  
 Print/Type preparer's name: *Charles J. Rajca* Preparer's signature: *[Handwritten Signature]* Date: *07/26/11* Check  if self employed PTIN:  
 Firm's name: *CHARLES J. RAJCA ESQ. CPA* Firm's EIN:  
 Firm's address: *123 YORK RD JENKINTOWN PA 19046-3926* Phone no: *(215) 576-6200*

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization <b>Atlantic County SPCA</b>	Employer identification number <b>22-3086334</b>
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**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 a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state.
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An 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, check this box.
- g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
<b>11 g (i)</b>		
<b>11 g (ii)</b>		
<b>11 g (iii)</b>		

- (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?

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

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a <b>33-1/3% support test – 2010.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b <b>33-1/3% support test – 2009.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2010.</b> 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 <b>stop here.</b> 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 <b>10%-facts-and-circumstances test – 2009.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	113,478.	17,959.	20,466.	12,837.	42,667.	207,407.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	55,772.	40,671.	43,316.	38,150.	33,755.	211,664.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	169,250.	58,630.	63,782.	50,987.	76,422.	419,071.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						419,071.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6	169,250.	58,630.	63,782.	50,987.	76,422.	419,071.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,224.	2,051.	3,277.	3,145.	4,738.	14,435.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	1,224.	2,051.	3,277.	3,145.	4,738.	14,435.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support.</b> (Add lns 9, 10c, 11, and 12.)						433,506.
<b>14 First five years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	96.67 %
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	16	98.03 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	3.33 %
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17	18	1.97 %

- 19a 33-1/3% support tests – 2010.** 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 – 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)

<b>Payroll taxes</b>	<b>1,787.</b>
<b>Telephone</b>	<b>764.</b>
<b>Travel</b>	<b>6,326.</b>
<b>Program supplies</b>	<b>17,749.</b>
<b>Insurance</b>	<b>8,140.</b>
<b>Miscellaneous</b>	<b>778.</b>
<b>Fundraising expenses</b>	<b>3,816.</b>
<b>Dues and subscriptions</b>	<b>600.</b>
<b>Fees and licenses</b>	<b>649.</b>
<b>Depreciation</b>	<b>9,420.</b>
<b>Total</b>	<b><u>50,029.</u></b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part I, Line 20**

Description	Amount
<b>Unrealized gain on investments</b>	<b>296.</b>
<b>Total</b>	<b><u>296.</u></b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 24**

Line 24 - Other Assets:	Beginning of Year	End of Year
<b>Prepaid expenses</b>	<b>3,073.</b>	<b>1,346.</b>
<b>Net property and equipment</b>	<b>17,222.</b>	<b>24,981.</b>
<b>Total</b>	<b><u>20,295.</u></b>	<b><u>26,327.</u></b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 26**

Line 26 - Total Liabilities:	Beginning of Year	End of Year
<b>Accounts payable</b>	<b>5,902.</b>	<b>3,965.</b>
<b>Accrued payroll taxes</b>	<b>513.</b>	<b>0.</b>
<b>Total</b>	<b><u>6,415.</u></b>	<b><u>3,965.</u></b>

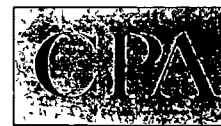
**ATLANTIC COUNTY SPCA**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010 AND 2009**

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Schedule of Functional Expenses - 2010	8

**CHARLES J. RAJCA**

Certified Public Accountant



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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Atlantic County SPCA  
Somers Point, New Jersey

I have audited the accompanying statement of financial position of Atlantic County SPCA as of December 31, 2010 and 2009 and the related statements of activities and cash flows for the years then ended. These statements are the responsibility of the SPCA.

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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Atlantic County SPCA as of December 31, 2010 and 2009 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The Schedule of Functional Expenses on page 8 is presented for purposes of additional analysis and is 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, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

July 13, 2011

A handwritten signature in cursive script that reads "Charles J. Rajca".

-1-

Member:

American Institute of Certified Public Accountants • California Society of Certified Public Accountants  
New Jersey Society of Certified Public Accountants • Pennsylvania Institute of Certified Public Accountants  
Community Associations Institute

Fully Licensed CPA In:

California • New Jersey • Pennsylvania

**ATLANTIC COUNTY SPCA  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
<b><u>ASSETS</u></b>		
Cash and equivalents	\$ 28,634	\$ 32,171
Investments	68,814	64,872
Prepaid expenses	1,346	3,073
Property and equipment (net)	<u>24,981</u>	<u>17,222</u>
<b>Total Assets</b>	<b>\$123,775</b>	<b>\$117,338</b>
	=====	=====
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 3,965	\$ 5,902
Accrued payroll taxes	<u>-</u>	<u>513</u>
<b>Total Liabilities</b>	<b><u>3,965</u></b>	<b><u>6,415</u></b>
<b><u>NET ASSETS</u></b>		
Unrestricted	119,810	110,923
Temporarily restricted	-	-
Permanently restricted	<u>-</u>	<u>-</u>
<b>Total Net Assets</b>	<b><u>119,810</u></b>	<b><u>110,923</u></b>
<b>Total Liabilities and Net Assets</b>	<b>\$123,775</b>	<b>\$117,338</b>
	=====	=====

**The accompanying notes are an integral part of the financial statements**

**ATLANTIC COUNTY SPCA  
STATEMENTS OF ACTIVITIES  
YEARS ENDED DECEMBER 31, 2010 AND 2009**

	Unrestricted	
	2010	2009
<b>CHANGES IN NET ASSETS</b>		
<u>Support and revenue:</u>		
Contributions	\$ 11,744	\$ 11,917
Legacies and bequests	30,269	920
Grants (unrestricted)	654	-
Fund raising income	19,546	25,603
Fines	2,649	3,547
Adoption fees	1,880	3,235
Spay/Neuter clinic fees	9,680	5,765
Investment income	4,166	3,145
Loss on property/equipment disposal	( 1,553)	-
Realized gain (loss) on investments	2,125	-
Unrealized gain (loss) on investments	296	2,150
	81,456	56,282
 <u>Costs and expenses:</u>		
Program services	61,473	62,255
General and administrative	7,280	6,299
Fund raising	3,816	2,522
	72,569	71,076
Increase (decrease) in net assets	8,887	(14,794)
Net assets, beginning of year	110,923	125,717
Net assets, end of year	\$119,810	\$110,923

The accompanying notes are an integral part of the financial statements

**ATLANTIC COUNTY SPCA  
STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in Net Assets	\$ 8,887	\$(14,794)
Adjustments to reconcile Change in Net Assets to net cash		
Depreciation	9,420	9,610
(Increase) decrease in: Prepaid expenses	1,727	( 159)
Increase (decrease) in: Accounts payable	( 1,937)	2,052
Accrued payroll taxes	<u>( 513)</u>	<u>( 80)</u>
Net cash provided (used) by operating activities	<u>17,584</u>	<u>( 3,371)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Increase/decrease in property and equipment	(17,179)	( 3,000)
Change in investments	<u>( 3,942)</u>	<u>( 3,149)</u>
Net cash provided by investing activities	<u>(21,121)</u>	<u>( 6,149)</u>
Net Increase (Decrease) in Cash	( 3,537)	( 9,520)
Cash - beginning	<u>32,171</u>	<u>41,691</u>
Cash - ending	\$ 28,634 =====	\$ 32,171 =====

The accompanying notes are an integral part of the financial statements

**ATLANTIC COUNTY SPCA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

**Note 1. NATURE OF THE ORGANIZATION**

The Atlantic County Society for the Prevention of Cruelty to Animals (SPCA) is a New Jersey non-profit agency located in Atlantic County. The SPCA was established to intervene on the behalf of animals to prevent/stop incidents of cruelty, to promote neutering and spaying of animals and to educate the public on these matters.

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation:**

The SPCA follows the Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statement of Not-for-Profit Organizations". SFAS 117 requires that resources be separated for accounting and reporting purposes into Unrestricted, Temporarily Restricted and Permanently Restricted net asset classifications. The SPCA reports gifts or grants as restricted support if they are received with donor or grantor stipulations that limit the use, or if it is designated as support for future periods. When a donor or grantor restriction expires, that is, when a stipulated time period restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported on the statement of activity as net assets released from restrictions. Permanent restrictions stipulate that resources be maintained permanently but permit the SPCA to use or expend part or all of the income derived from the donated assets. Whereas, permanently restricted net assets that result from contributions and other inflows of assets whose use by the SPCA is limited by donor-imposed stipulations that neither expires by passage of time nor can be fulfilled or otherwise removed by actions of the SPCA.

**Support and Expenses:**

Contributions, grants and unconditioned promises to give are measured at their fair values and reported as an increase in net assets. In accordance with SFAS 116, contributions, grants and promises to give that depend upon the occurrence of a specified future and uncertain event to bind the promisor, the revenue is recognized when the conditional promise becomes unconditional

**Accounting Method:**

The SPCA maintains its books and records on the accrual basis of accounting.

**Taxes:**

The SPCA is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). It is also exempt from New Jersey state income tax.

**ATLANTIC COUNTY SPCA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

Note 2. (continued)

**Cash and Equivalents:**

Cash and equivalents include certificates of deposit and other financial instruments which do not have material penalties associated with them or other terms which effectively restrict withdrawal of funds.

**Donated Services:**

The value of donated services is not reflected in the accompanying financial statements since there is no basis to objectively measure the value of such services.

**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.

**Note 3 PROPERTY AND EQUIPMENT**

Fixed assets are valued at cost. Depreciation is computed on the method designated for federal tax purposes.

Fixed Assets are composed of the following:

	<u>2010</u>	<u>2009</u>
Vehicles	\$53,732	\$48,480
Time-share	3,000	3,000
Autoclave	<u>810</u>	<u>810</u>
Total property and equipment	57,542	52,290
Less: accumulated depreciation	<u>(32,561)</u>	<u>(35,068)</u>
Net property and equipment	\$24,981 =====	\$17,222 =====

**ATLANTIC COUNTY SPCA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

Note 4. INVESTMENTS

Investments are presented at fair market value in accordance with Statement of Financial Accounting Standards No. 124. The fair market value of investments is based on quoted prices as of December 31. All investments are available for sale.

A summary of investment is as follows:

December 31, 2010			
<u>Description</u>	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
Bank America CD 3.25% Due 06/30/21	\$48,000	\$47,421	\$( 579)
GE Money Bank CD 5.05% Due 11/13/13	5,000	5,415	415
GE Money Bank CD 4.60% Due 12/31/18	7,000	7,684	684
Oriental Bank CD 3.25% Due 07/10/14	<u>8,000</u>	<u>8,294</u>	<u>294</u>
Total	\$68,000 =====	\$68,814 =====	\$ 814 =====

December 31, 2009			
<u>Description</u>	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
GE Money Bank CD 1.75% Due 06/30/09	\$ 7,000	\$ 7,000	\$ -
GE Money Bank CD 5.05% Due 11/13/13	5,000	5,030	30
Capital One CD 5.00% Due 01/12/15	43,503	42,693	( 810)
GE Money Bank CD 4.60% Due 12/31/18	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Total	\$62,503 =====	\$61,723 =====	\$( 780) =====

**SUPPLEMENTARY INFORMATION**

**ATLANTIC COUNTY SPCA  
SCHEDULE OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2010**

	PROGRAM SERVICES				SUPPORT SERVICES			Total
	Cruelty Neglect	Animal Pens	Spay/ Neuter	Total Program Service	General	Fund Raising	Support Services	
Salaries	\$17,852	\$ -	\$ -	\$17,852	\$1,183	\$ -	\$ 1,183	\$19,035
Payroll taxes	1,676	-	-	1,676	111	-	111	1,787
Dues and subscription	600	-	-	600	-	-	-	600
Telephone	608	-	156	764	-	-	-	764
Postage and shipping	-	-	-	-	184	-	184	184
Travel and auto	6,219	-	107	6,326	-	-	-	6,326
Rental	396	-	-	396	96	-	96	492
Supplies	14	-	17,388	17,402	347	-	347	17,749
Fees and licenses	-	-	85	85	564	-	564	649
Miscellaneous	435	-	-	435	343	-	343	778
Insurance	4,997	-	-	4,997	3,143	-	3,143	8,140
Professional fees	1,000	-	629	1,629	1,200	-	1,200	2,829
Fund raising	-	-	-	-	-	3,816	3,816	3,816
Depreciation	4,788	-	4,523	9,311	109	-	109	9,420
	<u>\$38,585</u>	<u>\$ -</u>	<u>\$22,888</u>	<u>\$61,473</u>	<u>\$7,280</u>	<u>\$3,816</u>	<u>\$11,096</u>	<u>\$72,569</u>

See Accountant's Report on Supplementary Information

# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

<b>Type or print</b>	Name of exempt organization <b>Atlantic County SPCA</b>	Employer identification number <b>22-3086334</b>
	Number, street, and room or suite number. If a P.O. box, see instructions <b>P.O. Box 205</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>Somers Point NJ 08244</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) **03**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Marc Robinson -----

Telephone No ▶ (609) 927-9059 ----- FAX No. ▶ -----

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶  calendar year 20 10 or
- ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
3b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
3c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions