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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation FOUNDATION FOR PROTECTION OF ANIMALS		A Employer identification number 20-5244649	
Number and street (or P O box number if mail is not delivered to street address) P O BOX 3334		B Telephone number (see instructions) (877) 654-7729	
City or town, state or province, country, and ZIP or foreign postal code DURANGO, CO 81302		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,287,971		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1,323	1,323	1,323	
	4 Dividends and interest from securities.	60,416	60,416	60,416	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	81,465			
	b Gross sales price for all assets on line 6a 552,429				
	7 Capital gain net income (from Part IV, line 2) . . .		81,465		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	13,609		1,539	
	12 Total. Add lines 1 through 11	156,813	143,204	63,278	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	64,872		64,872	64,872
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	3,000		3,000	3,000
	16a Legal fees (attach schedule)	14,347		14,347	14,347
	b Accounting fees (attach schedule)	1,429		1,429	1,429
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	6,059		6,059	6,059
	19 Depreciation (attach schedule) and depletion	234		234	
	20 Occupancy				
	21 Travel, conferences, and meetings	4,407		4,407	4,407
	22 Printing and publications				
	23 Other expenses (attach schedule)	76,713	8,195	76,713	76,713
	24 Total operating and administrative expenses. Add lines 13 through 23	171,061	8,195	171,061	170,827
	25 Contributions, gifts, grants paid	65,475			65,475
	26 Total expenses and disbursements. Add lines 24 and 25	236,536	8,195	171,061	236,302
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-79,723			
	b Net investment income (if negative, enter -0-)		135,009		
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	26,696	4,084	4,083
	2	Savings and temporary cash investments	40,429	45,436	45,436
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	7,960	9,555	9,555
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	909,482	530,130	651,370
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	275,277	591,150	577,527
	14	Land, buildings, and equipment basis ▶ _____ 8,677 Less accumulated depreciation (attach schedule) ▶ _____ 7,841	1,070	836	
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,260,914	1,181,191	1,287,971	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,260,914	1,181,191	
	30	Total net assets or fund balances (see instructions)	1,260,914	1,181,191	
31	Total liabilities and net assets/fund balances (see instructions)	1,260,914	1,181,191		

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1 1,260,914
2	Enter amount from Part I, line 27a	2 -79,723
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 1,181,191
5	Decreases not included in line 2 (itemize) ▶ _____	5
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 1,181,191

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			
b			
c			
d			
e			

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

If section 4940(d)(2) applies, leave this part blank

1 Enter the appropriate amount in each column for each year, see instructions before making any entries				
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))	
2013	233,509	1,492,983	0.15640	
2012	189,115	1,079,337	0.17521	
2011	198,360	1,668,746	0.11887	
2010	195,942	1,809,961	0.10826	
2009	151,525	1,442,631	0.10503	
2	Total of line 1, column (d).		2	0.66378
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years.		3	0.13276
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.		4	1,329,229
5	Multiply line 4 by line 3.		5	176,463
6	Enter 1% of net investment income (1% of Part I, line 27b).		6	1,350
7	Add lines 5 and 6.		7	177,813
8	Enter qualifying distributions from Part XII, line 4.		8	236,302
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.				

Part VI

Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		11,350	
c		All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	
3		Add lines 1 and 2.		31,350	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		51,350	
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014		6a	1,514
b		Exempt foreign organizations—tax withheld at source		6b	
c		Tax paid with application for extension of time to file (Form 8868)		6c	
d		Backup withholding erroneously withheld		6d	
7		Total credits and payments. Add lines 6a through 6d.		71,514	
8		Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		8	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10164	
11		Enter the amount of line 10 to be Credited to 2015 estimated tax ☒ 164 Refunded ☐		11	

Part VII-A

Statements Regarding Activities

1a		During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a		No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?		1b		No
		If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.				
c		Did the foundation file Form 1120-POL for this year?		1c		No
d		Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☒ \$ (2) On foundation managers ☒ \$				
e		Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$				
2		Has the foundation engaged in any activities that have not previously been reported to the IRS?		2		No
		If "Yes," attach a detailed description of the activities.				
3		Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3		No
4a		Did the foundation have unrelated business gross income of \$1,000 or more during the year?		4a		No
b		If "Yes," has it filed a tax return on Form 990-T for this year?		4b		No
5		Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5		No
		If "Yes," attach the statement required by General Instruction T.				
6		Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either				
		• By language in the governing instrument, or				
		• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6		No
7		Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes	
8a		Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ CO				
b		If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .		8b	Yes	
9		Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		9	Yes	
10		Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10		No

Part VII-A

Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address www.protectionofanimals.org	13	Yes	
14	The books are in care of WENDY HAUGEN Telephone no (877) 654-6545 Located at P O BOX 3334 DURANGO CO ZIP+4 81302			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ☐ and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐ Organizations relying on a current notice regarding disaster assistance check here. ☒	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

No

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

No

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

Yes

No

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).

Yes

No

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

No

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

No

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

Yes

No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

No

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(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, other allowances
WENDY HAUGEN	Executive Dir	64,872	3,000	
P O BOX 3334	40 00			
DURANGO, CO 81302				
JAN BOWLER	Director	0		
445 IRON KING	2 00			
DURANGO, CO 81301				

2

Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total

number of other employees paid over \$50,000.

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Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Spay Colorado - statewide referral program to low cost spay/neuter programs. Monies paid by the foundation to private and non-profit organizations to directly subsidize 940 spay/neuter surgeries for pets belonging to low income families.	57,423
2 Provided grants, scholarships, sponsorships and donations to animal welfare groups in Colorado, Arizona and New Mexico. The number of animals treated were 971.	65,475
3 Advertising pets for adoption for La Plata County Humane Society and Spring Creek Horse Rescue.	3,624
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3.	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,304,152
b	Average of monthly cash balances.	1b	45,319
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,349,471
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	1,349,471
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	20,242
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,329,229
6	Minimum investment return. Enter 5% of line 5.	6	66,461

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . .	7	

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	236,302
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	236,302
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	1,350
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	234,952

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII

Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1	Distributable amount for 2014 from Part XI, line 7				
2	Undistributed income, if any, as of the end of 2014				
a	Enter amount for 2013 only.				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2014				
a	From 2009.				
b	From 2010.				
c	From 2011.				
d	From 2012.				
e	From 2013.				
f	Total of lines 3a through e.				
4	Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ _____				
a	Applied to 2013, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required—see instructions).				
c	Treated as distributions out of corpus (Election required—see instructions).				
d	Applied to 2014 distributable amount.				
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b	Prior years' undistributed income Subtract line 4b from line 2b.				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d	Subtract line 6c from line 6b Taxable amount—see instructions				
e	Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f	Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8	Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .				
9	Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10	Analysis of line 9				
a	Excess from 2010. . . .				
b	Excess from 2011. . . .				
c	Excess from 2012. . . .				
d	Excess from 2013. . . .				
e	Excess from 2014. . . .				

Part XIV

Private Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

2015-03-16

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
		0				0
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed	236,302	234,605	189,115	199,143	859,165
d	Amounts included in line 2c not used directly for active conduct of exempt activities		1,096	222	783	2,101
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.	236,302	233,509	188,893	198,360	857,064
3 Complete 3a, b, or c for the alternative test relied upon:						
a "Assets" alternative test—enter:						
(1)	Value of all assets	1,287,971	1,416,320	1,349,561	1,565,230	5,619,082
(2)	Value of assets qualifying under section 4942(j)(3)(B)(i)	1,287,971	1,416,320	1,349,561	1,565,230	5,619,082
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.						
						0
c "Support" alternative test—enter:						
(1)	Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2)	Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3)	Largest amount of support from an exempt organization					
(4)	Gross investment income					

Part XV

Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

WENDY HAUGEN
P O BOX 3334
DURANGO, CO 81302
(877) 654-7729
whaugen@spaycolorado.org

b

The form in which applications should be submitted and information and materials they should include

WRITTEN REQUESTS

c

Any submission deadlines

ANNUAL DEADLINES

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

FUNDING IS FOR COMPANION ANIMAL POPULATION CONTROL EFFORTS IN THE STATES OF AZ, NM AND CO

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data TableSee Additional Data Table				
Total			▶ 3a	65,475
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2014)

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Yes	No
-----	----

No

a Transfers from the reporting foundation to a noncharitable exempt organization of

(1) Cash.

1a(1)

No

(2) Other assets.

1a(2)

No

b Other transactions

(1) Sales of assets to a noncharitable exempt organization.

1b(1)

No

(2) Purchases of assets from a noncharitable exempt organization.

1b(2)

No

(3) Rental of facilities, equipment, or other assets. . . .

1b(3)

No

(4) Reimbursement arrangements.

1b(4)

No

(5) Loans or loan guarantees. . . .

1b(5)

No

(6) Performance of services or membership or fundraising solicitations.

1b(6)

No

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? . . . ☐ Yes ☒ No

b If "Yes," complete the following schedule

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	*****	2015-11-11	*****	May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No
	Signature of officer or trustee	Date	Title	

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

* * * * *

2015-11-11

* * * * *

Signature of officer or trustee

Date

Title

May the IRS discuss this return with the preparer shown below
(see instr) ? ☒ Yes ☐ No

☒ Yes ☐ No

**Paid
Preparer
Use
Only**

Form **990-PF** (2014)

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
PET PROJECT CANON CITY P O BOX 3 CANON CITY,CO 81215		PC	FERALS AND PET CAT CLINIC	3,000
MONTROSE ANIMAL PROTECTION AGENCY P O BOX 2009 MONTROSE,CO 81402		PC	SPAY/NEUTER FOR FERAL CATS	2,500
DEMING ANIMAL GUARDIANS 14325 CR B043 SE DEMING,NM 88030		PC	SPAY/NEUTER FOR FERAL CATS	3,000
HUMANE SOCIETY OF THE FOUR CORNERS 215 W MAIN ST FARMINGTON,NM 87401		PC	SPAY/NEUTER FOR FERAL CATS	765
FRIENDS OF THE RIFLE ANIMAL SHELTER 569 CR 265 RIFLE,CO 81650			SPAY/NEUTER FOR FERAL CATS	3,000
FORT COLLINS CAT RESCUE 2321 E MULBERRY ST 124 FORT COLLINS,CO 80524		PC	SPAY/NEUTER FOR FERAL CATS	3,000
LA PLATA COUNTY HUMANE SOCIETY 111 S CAMINO DEL RIO DURANGO,CO 81303			ANNUAL BARK AND WINE FUNDRAISING EVENT AND OTHER SPONSORSHIPS	1,185
LA PLATA COUNTY HUMANE SOCIETY 1111 S CAMINO DEL RIO RD DURANGO,CO 81303			PURCHASE NEW AUTOCLAVE	2,525
SOUL DOG RESCUE P O BOX 270534 ST LOUIS,MO 63126			REMODEL TOWAC MOUNTAIN UTE ANIMAL SHELTER	1,030
ANIMALS 24-7 P O BOX 101 GREENBANK,WA 98253			RESEARCH/GENERAL OPERATING EXPENSES	1,000
COMMUNITY RESOURCE CENTER 1111 S CAMINO DEL RIO DURANGO,CO 81303			BOARD TRAINING FOR LA PLATA COUNTY HUMANE SOCIETY	125
HOUSTON COLLIE RESCUE P O BOX 526 STAFFORD,TX 77497			EXPENSES RELATED TO HOARDING SEIZURE	300
COLORADO ANIMAL RESCUE 2801 COUNTY ROAD 114 GLENWOOD SPRINGS,CO 81603			SPAY/NEUTER OWNED PETS	3,000
COMMUNITY RESOURCE CENTER 789 SHERMAN STREET SUITE 210 DENVER,CO 80203			SUPPORT FOR SOUTHWEST COLORADO RURAL PHILANTHROPY DAYS EVENT	2,145
COLORADO FEDERATION OF ANIMAL WELFA P O BOX 22603 DENVER,CO 80222			2014 conference	500
Total  3a				65,475

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
FOR PETS SAKE HUMANE SOCIETY P O BOX 1705 CORTEZ,CO 81321			CONFERENCE SPONSORSHIP	4,500
GUNNISON VALLEY ANIMAL WELFARE LEAG 98 BASIN PARK DR GUNNISON,CO 81230		PC	SPAY/NEUTER OWNED PETS	1,500
HUMANE SOCIETY OF SEDONA 2115 SHELBY DR SEDONA,AZ 86336		PC	SPAY/NEUTER PETS AND FERAL CATS	3,000
NORTHERN COLO FRIENDS OF FERALS 4820 EAGLE LAKE DR FORT COLLINS,CO 80524		PC	SPAY/NEUTER FERAL CAT COLONIES IN LARIMER AND WELD COUNTIES	1,500
GREEN VALLEY PAWS PATROL P O BOX 1642 GREEN VALLEY,AZ 85622		PC	SPAY/NEUTER FERAL CATS	1,500
PUEBLO ANIMAL SERVICES 4600 EAGLERIDGE PLACE PUEBLO,CO 81008		PC	SPAY/NEUTER OWNED PETS	2,000
RANGELY ANIMAL SHELTER 407 BRONCO RD RANGELY,CO 81648		PC	SCHOLARSHIP FOR NATIONAL ANIMAL CONTROL ACADEMY TRAINING	1,700
BERNESEMOUNTAIN DOG CLUB OF THE ROC c/o 9629 FALLEN ROCK RD CONIFER,CO 80433			DONATION	200
SAN JUAN ANIMAL LEAGUE P O BOX 142 FARMINGTON,NM 87499		PC	subsidize spay/neuter for owned dogs and cats and feral cats	22,500
Total				65,475

TY 2014 Accounting Fees Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
The Payroll Department	1,429	0	1,429	1,429

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Depreciation Schedule

Name: FOUNDATION FOR PROTECTION OF ANIMALS

EIN: 20-5244649

Software ID: 14000265

Software Version: 2014v5.0

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Macintosh Computer	2009-07-15	1,402	1,329	200DB	5 76 %	73		73	
Macbook pro	2011-04-26	1,400	990	200DB	11 52 %	161		161	

TY 2014 Investments Corporate
Stock Schedule

Name: FOUNDATION FOR PROTECTION OF ANIMALS
EIN: 20-5244649
Software ID: 14000265
Software Version: 2014v5.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
American Electric	25,805	36,432
AMERICAN TOWER	27,493	38,552
AT&T	27,806	25,528
AUTOMATIC DATA	21,822	36,683
BCE	27,688	28,433
BERKSHIRE	24,760	42,042
BRISTOL MYERS	13,079	23,612
CHINA MOBILE LIMTIED	27,305	30,586
CHUBB CORPORATION		
COCA COLA		
COLGATE PALMOLIVE	27,607	35,979
COSTCO WHOLESALE CORP		
CROWN CASTLE	24,943	29,119
DIAGEO PLC		
DUKE ENERGY	27,839	35,922
EDISON INTERNATIONAL		
ENBRIDGE, INC.		
GENERAL MILLS		
IBM		
JOHNSON & JOHNSON	27,001	41,828
KELLOGG COMPANY		
KIMBERLY CLARK		
MCDONALD CORP		
NATIONAL GRID PLC	27,821	36,037
PEPSICO	27,472	35,933
PG&E	27,814	34,074
PRAXAIR INC		
PROCTOR & GAMBLE		
SEMPRA ENERGY		
SOUTHERN CO		

Name of Stock	End of Year Book Value	End of Year Fair Market Value
TJX COS		
UPS		
VERIZON COMPANIES	38,087	40,090
VODAPHONE	25,231	18,247
XCEL ENERGY	27,865	35,920
BOEING CO	29,670	29,895
CDK GLOBAL INC.	3,143	5,951
YANDEX NVA	19,879	10,507

TY 2014 Investments - Other Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
APOLLO GLBL MGT	AT COST	19,413	16,506
KKR & CO LP	AT COST	45,039	46,420
BLACKSTONE GROUP	AT COST	34,145	43,979
OAK TREE CAPITAL LLC	AT COST	35,432	36,281
ELLINGTON FINANCIAL	AT COST	47,094	39,920
DBX TRACKERS MSCI	AT COST	50,475	52,243
I SHARES MSCI EAFE	AT COST	49,767	51,211
DBX TRACKERS MSCI JAPAN	AT COST	49,716	53,693
ISHARES MSCI EMERG MKT	AT COST	24,783	24,068
GSV CAPITAL CORP COM	AT COST	19,966	14,542
KAYNE & MIDSTREAM	AT COST	26,977	23,828
NEXPOINTS CREDITS STRATEGIES	AT COST	45,996	44,920
SALIENT MIDSTREAM	AT COST	41,910	35,970
PIMCO EQS LONG/SHORT	AT COST	100,437	93,946

TY 2014 Land, Etc. Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Auto./Transportation Equip.	5,875	5,288	587	
Machinery and Equipment	2,802	2,553	249	

TY 2014 Legal Fees Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
HARLAN GROUP INC	2,500	0	2,500	2,500
LEAFFER LAW GROUP	11,847	0	11,847	11,847

TY 2014 Other Expenses Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Advertising	3,624		3,624	3,624
dues and subscriptions	50		50	50
Investment expenses	8,195	8,195	8,195	8,195
Miscellaneous	605		605	605
Non-deductible partnership expenses	94		94	94
Office expense	3,243		3,243	3,243
Program related expenses	2,809		2,809	2,809
Spaying expenses	57,423		57,423	57,423
Vehicle expense	670		670	670

TY 2014 Other Income Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	12,070		
Other revenues	1,539		1,539

TY 2014 Taxes Schedule**Name:** FOUNDATION FOR PROTECTION OF ANIMALS**EIN:** 20-5244649**Software ID:** 14000265**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Federal Income Taxes	1,096		1,096	1,096
Payroll taxes	4,963		4,963	4,963