

Form 990

OMB No 1545-0047

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

2001

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 2001 calendar year, or tax year beginning, and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type See Specific Instructions.

C Name of organization: DEKALB HUMANE SOCIETY, INC.
Number and street (or P O box if mail is not delivered to street address): 5287 COVINGTON HWY
Room/suite:
City or town, state or country, and ZIP + 4: DECATUR GA 30035

D Employer ID number: 58-6074088
E Telephone number: 770-593-1155
F Accounting method: [X] Cash [ ] Accrual [ ] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) If "Yes," enter no of affiliates: [ ] N/A [X] N/A
H(c) Are all affiliates included? [X] N/A [ ] Yes [ ] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

G Web site: WWW.DEKALBHUMANE.ORG

J Organization type (check only one): [X] 501(c)(3) (insert no) [ ] 4947(a)(1) or [ ] 527

K Check here [ ] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b and 10b to line 12: 413,859

I Enter 4-digit GEN:
M Check [ ] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Table with 12 columns for revenue and expenses, and 12 rows for line items. Includes sub-columns for 1a-1c, 6a-6c, 8a-8c, 9a-9b, 10a-10b, 13-17, 18-21. Total revenue: 413,859. Total expenses: 530,655. Net assets at end of year: 1,757,160.

REVENUE

EXPENSES

NET ASSETS

SCANNED AUG 11 2001

RECEIVED JAN 26 2002 OGDEN UT

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____ )	22			
23 Specific assistance to individuals	23			
24 Benefits paid to or for members	24			
25 Compensation of officers, directors, etc	25			
26 Other salaries and wages	26	252,713	214,806	37,907
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29	25,672	21,821	3,851
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	18,693	16,824	1,869
34 Telephone	34	8,410	5,887	2,523
35 Postage and shipping	35	2,790		1,395
36 Occupancy	36			
37 Equipment rental and maintenance	37	3,671	2,937	734
38 Printing and publications	38	9,175		9,175
39 Travel	39	3,166	2,849	317
40 Conferences, conventions, and meetings	40			
41 Interest	41	1,648		1,648
42 Depreciation, depletion, etc (att sch)	42	14,624		14,624
43 Other expenses not covered above (itemize) a	43a			
b <b>SEE STATEMENT 1</b>	43b	190,093	153,544	26,026
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	530,655	418,668	90,894

Joint Costs Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_

(iii) the amount allocated to Management and general \$ \_\_\_\_\_ and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)**

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)
a <b>HUMANE TREATMENT OF HOMELESS ANIMALS</b> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
<b>THE ORGANIZATION MAINTAINS AN ANIMAL SHELTER TO BENEFIT HOMELESS PETS AND TO ARRANGE FOR THEIR ADOPTION.</b>	
(Grants and allocations \$ _____)	379,856
b <b>SEE STATEMENT 2</b>	
(Grants and allocations \$ _____)	38,812
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule)	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	<b>418,668</b>

**Part IV Balance Sheets** (See Specific Instructions on page 24 )

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
A s s e t s	45	Cash-non-interest-bearing		10,851	45	46,170
	46	Savings and temporary cash investments			46	89,046
	47a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b		47c	
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
52	Inventories for sale or use			52		
53	Prepaid expenses and deferred charges			53	110	
54	Investments-securities	SEE STMT 3	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	1,518,912	54	1,263,626
55a	Investments-land, buildings, and equipment basis	55a				
b	Less accumulated depreciation (attach schedule)	55b			55c	
56	Investments-other (attach schedule)				56	
57a	Land, buildings, and equipment, basis	57a	560,088			
b	Less accumulated depreciation (attach schedule)	57b	192,680	348,640	57c	367,408
58	Other assets (describe _____ )				58	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)			1,878,403	59	1,766,360
L i a b i l i t i e s	60	Accounts payable and accrued expenses			60	9,200
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe <b>SEE STMT 4</b> )			4,447	65
66	<b>Total liabilities</b> (add lines 60 through 65)			4,447	66	9,200
N F e u n d A s s e t s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		271,398	67	1,402,293
	68	Temporarily restricted		451,794	68	
	69	Permanently restricted		1,150,764	69	354,867
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		1,873,956	73	1,757,160
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		1,878,403	74	1,766,360

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Form 990 (2001)

**DEKALB HUMANE SOCIETY, INC.**

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26)**

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
a Total revenue, gains, and other support per audited financial statements	a	a Total expenses and losses per audited financial statements	a
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify)		(4) Other (specify)	
\$		\$	
Add amounts on lines (1) through (4)	b	Add amounts on lines (1) through (4)	b
c Line a minus line b	c	c Line a minus line b	c
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)		(2) Other (specify)	
\$		\$	
Add amounts on lines (1) and (2)	d	Add amounts on lines (1) and (2)	d
e Total revenue per line 12 Form 990 (line c plus line d)	e	e Total expenses per line 17, Form 990 (line c plus line d)	e

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
ROBERT CHRISTIANSEN ATLANTA, GA 30345	EXE. DTR. 40	38,517	0	0
TONI KELLEY ATLANTA, GA	MANAGER 40	20,308	0	0
SUSAN THORBURN STONE MTN, GA 30083	BUSINESS MGR 40	12,992	0	0
PAIGE O'NEILL DECATUR, GA 30030	SHELTER MGR 40	8,707	0	0
BONNY BERRY WILDER DECATUR, GA 30088	CHAIR 10	0	0	0
VICKI D'AMICO MARIETTA, GA 30064	DIRECTOR 10	0	0	0
VIRGINIA TUGGLE, MD DECATUR, GA 30032	DIRECTOR 10	0	0	0
TERESA M GARCIA DECATUR, GA 30033	DIRECTOR 10	0	0	0
ELIZABETH MARSHALL DECATUR, GA 30030	DIRECTOR 10	0	0	0
SEE STATEMENT 5				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes," attach schedule-see Specific Instructions on page 27

Part VI Other Information (See Specific Instructions on page 27)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78a	Did the organization have unrelated business gross inc of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instr	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A 83b	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A 84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A 85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A 85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A 85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A 85h	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>GA</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	11
91	The books are in care of <u>DEKALB HUMANE SOCIETY</u> Located at <u>5287 COVINGTON HWY., DECATUR, GA</u>		
	Telephone no <u>770-593-1155</u> ZIP + 4 <u>30035-2202</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	

**Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)**

	Unrelated business income		Excluded by sec 512, 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93 Program service revenue</b>					
<b>a PROGRAM SERVICE REVENUE</b>					<b>125,613</b>
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
<b>94 Membership dues and assessments</b>					<b>20,295</b>
<b>95 Interest on savings and temporary cash investments</b>					
<b>96 Dividends and interest from securities</b>					<b>84,462</b>
<b>97 Net rental income or (loss) from real estate</b>					
a debt-financed property					
b not debt-financed property					
<b>98 Net rental income or (loss) from personal property</b>					
<b>99 Other investment income</b>					
<b>100 Gain or (loss) from sales of assets other than inventory</b>					
<b>101 Net income or (loss) from special events</b>					
<b>102 Gross profit or (loss) from sales of inventory</b>					
<b>103 Other revenue</b> a					
<b>b UNREALIZED LOSS ON INVESTMENT</b>					<b>-19,765</b>
<b>c REALIZED LOSS ON INVESTMENTS</b>					<b>-42,537</b>
d					
e					
<b>104 Subtotal (add columns (B), (D), and (E))</b>		<b>0</b>		<b>0</b>	<b>168,068</b>
<b>105 Total (add line 104, columns (B), (D), and (E))</b>					<b>168,068</b>

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)**

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
●	
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)**

- (a) Did the organization, during the year receive any funds, directly or indirectly to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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 (other than officer) is based on all information of which preparer has any knowledge

*[Signature]*  
 Title, Finance Chair Date 7/23/02

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

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions )**

OMB No 1545-0047

**2001**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

**DEKALB HUMANE SOCIETY, INC.**

**58-6074088**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions List each one If there are 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 ben plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instr List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$ 50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2001

**Part III Statements About Activities (See page 2 of the instructions)**

	Yes	No
<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>\$</b> _____ (Must equal amount on line 38, Part VI-A, or line i of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.</p>	1	<b>X</b>
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)</p>		
<p><b>a</b> Sale, exchange, or leasing of property?</p>	2a	<b>X</b>
<p><b>b</b> Lending of money or other extension of credit?</p>	2b	<b>X</b>
<p><b>c</b> Furnishing of goods, services, or facilities?</p>	2c	<b>X</b>
<p><b>d</b> Payment of compensation (or payment or reimbursement of exp. if more than \$1,000)?</p>	2d	<b>X</b>
<p><b>e</b> Transfer of any part of its income or assets?</p>	2e	<b>X</b>
<p><b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)</p>	3	<b>X</b>
<p><b>4</b> Do you have a section 403(b) annuity plan for your employees?</p>	4	<b>X</b>

**Note** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

**Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)**

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶**
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b  A community trust Section 170(b)(1)(A)(vii) (Also complete the **Support Schedule** in Part IV-A)
- 12  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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	95,381	23,269	185,912	389,306	693,868
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable etc. purpose	546,985	217,450	54,807	94,973	914,215
18 Gross inc. from int., dividends, amounts received from pymt. on securities loans (section 512(a)(5)), rents, royalties, & unrelated busn. taxable inc. (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975	87,037	64,104	64,104	61,197	276,442
19 Net income from unrelated business activities not included in line 18					
20 Tax revn. levied for the organization's ben. & either paid to it or expended on its behalf					
21 The value of serv. or fac. furnished to the org. by a governmental unit without charge. Do not incl. the value of serv. or fac. generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of cap. assets.					
23 Total of lines 15 through 22	729,403	304,823	304,823	545,476	1,884,525
24 Line 23 minus line 17	182,418	87,373	250,016	450,503	970,310
25 Enter 1% of line 23	7,294	3,048	3,048	5,455	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	▶ 26a	
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		▶ 26b	
c Total support for section 509(a)(1) test. Enter line 24, column (e).		▶ 26c	
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		▶ 26d	
e Public support (line 26c minus line 26d total)		▶ 26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶ 26f	%

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.

(2000)	(1999)	(1998)	(1997)
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.			
(2000)	(1999)	(1998)	(1997)
c Add: Amounts from column (e) for lines 15 <u>693,868</u> 16 _____ 17 <u>914,215</u> 20 _____ 21 _____			
d Add: Line 27a total _____ and line 27b total _____			
e Public support (line 27c total minus line 27d total)			
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)		▶ 27f	1,884,525
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		▶ 27g	85.3309%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		▶ 27h	14.6691%

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire (See page 7 of the instructions )  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )			
32 Does the organization maintain the following			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d		
33 Does the organization discriminate by race in any way with respect to			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		





**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

**DEKALB HUMANE SOCIETY, INC.**

Employer identification number

**58-6074088**

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

 501(c) ( **3** ) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7), (8) or (10) organization can check box(es) for both the General rule and a Special rule-see instructions )**General Rule-**

- 
- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II )

**Special Rules-**

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II )
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III )
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year )

▶ \$ \_\_\_\_\_

**Caution** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization

**DEKALB HUMANE SOCIETY, INC.**

Employer identification number

**58-6074088****Part I** Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ 87,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>2</u>		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>3</u>		\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Form **4562**  
(Rev. March 2002)  
Department of the Treasury  
Internal Revenue Service

### Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

**2001**

Attachment  
Sequence No **67**

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return **DEKALB HUMANE SOCIETY, INC.**

Identifying number  
**58-6074088**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Tangible Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see pg 3 of the instr.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for certain property (other than listed property) acquired after Sept. 10, 2001 (see pg 3 of the instr.)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	<b>10,165</b>

**Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17	<b>2,358</b>
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B-Assets Placed in Service During 2001 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		<b>2,234</b>	<b>5.0</b>	<b>HY</b>	<b>200DB</b>	<b>447</b>
c 7-year property		<b>11,578</b>	<b>7.0</b>	<b>HY</b>	<b>200DB</b>	<b>1,654</b>
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		SL	
h Residential rental property			27.5 yrs	MM	SL	
i Nonresidential real property			39 yrs	MM	SL	

**Section C-Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System**

20a Class life					SL	
b 12-year			12 yrs		SL	
c 40-year			40 yrs	MM	SL	

**Part IV Summary (See page 6 of the instructions)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr.	22	<b>14,624</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions

Form **4562** (2001) (Rev. 3-2002)

**Federal Statements****Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
<b>EXPENSES</b>				
ADVERTISING	482	482		
ANIMAL EXPENSES	59,751	59,751		
BANK CHARGES	3,540		3,540	
COLLECTION EXPENSES	2,435		2,435	
DUES AND SUBSCRIPTION	480	240	240	
INSURANCE	21,813	17,450	4,363	
LICENSES	340		340	
MISCELLANEOUS	1,213	606	607	
NEUTER PROGRAM	38,812	38,812		
PROFESSIONAL FEES	17,460	8,730	8,730	
REPAIRS AND MAINTENANCE	15,686	12,549	3,137	
SPECIAL EVENTS	10,523			10,523
UTILITIES	17,558	14,924	2,634	
<b>TOTAL</b>	<b>\$ 190,093</b>	<b>\$ 153,544</b>	<b>\$ 26,026</b>	<b>\$ 10,523</b>

**Statement 2 - Form 990, Part III, Line b - Statement of Program Service Accomplishments**

THIS ORGANIZATION HAS AS ONE OF ITS PRIMARY OBJECTIVES, BESIDES PLACING HOMELESS ANIMALS WITH QUALIFIED OWNERS, TO PROVIDE SPAYING OR NEUTERING OF THE ANIMALS PLACED IN ORDER TO PREVENT FURTHER UNWANTED ANIMALS FROM REQUIRING CARE AND HOUSING.

**Federal Statements****Statement 3 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
US AND STATE GOVERNMENT			
	78,983	66,494	
CORPORATE STOCK			
	720,344	598,717	
CORPORATE BONDS			
	719,585	598,415	
	<u>1,518,912</u>	<u>1,263,626</u>	

**Statement 4 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
MORTGAGE PAYABLE	\$	\$
PAYROLL TAXES PAYABLE	4,447	
TOTAL	<u>\$ 4,447</u>	<u>\$ 0</u>

**Federal Statements****Statement 5 - Form 990, Part V - List of Officers, Directors, Trustees, and Key Employees**

<u>Name</u>	<u>Title</u>	<u>Average Hours</u>	<u>Address</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
LISA GEORGE	DIRECTOR	10	DECATUR, GA 30033			
LOUIS HARRIS, DVM	DIRECTOR	10	TUCKER, GA 30085			
CAROL HICKSON	DIRECTOR	10	ATLANTA, GA 30306			
DEBBIE JORDON	DIRECTOR	10	ATLANTA, GA 30350			
ANN KING	DIRECTOR	10	ATLANTA, GA 30306			
TRACEY WATERS, DVM	DIRECTOR	10	ROSWELL, GA 30075			
MARTHA BAUMGARTNER	DIRECTOR	10	DUNWOODY, GA 30350			
ELAINA FIEDLER	SECRETARY	10	REX, GA 30273			
DEBORAH HUFFMAN	VICECHAIR	10	CONYERS, GA 30012			

Form **8868**  
(December 2000)  
Department of the Treasury  
Internal Revenue Service

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

OMB No 1545-1709

▶ 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)

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

Form 8868

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

**Note.** Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only   
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065 1066 or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization <b>DEKALB HUMANE SOCIETY, INC.</b>	Employer identification number <b>58-6074088</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>5287 COVINGTON HWY</b>	
	City town or post office, state, and ZIP code For a foreign address, see instructions <b>DECATUR GA 30035</b>	

Check type of return to be filed (file a separate application for each return)

- |                                              |                                                                  |                                    |
|----------------------------------------------|------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                             | <input type="checkbox"/> Form 8870 |

- 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 will cover

1 I request an automatic 3-month (6-month for 990-T corporation) extension of time until 8/15/02 to file the exempt organization return for the organization named above. The extension is for the organization's return for  calendar year 2001 or  tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

2 If this tax year 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 If this application is for Form 990-PF or 990-T enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ \_\_\_\_\_

#### Signature and Verification

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete, and that I am authorized to prepare this form

Signature ▶ *Jim Reinhard, CPA* Title ▶ CPA/Paid preparer for taxpayer Date ▶ 4/30/02  
For Paperwork Reduction Act Notice, see Instruction Form **8868** (12-2000)