

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2002

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 2002 calendar year, or tax year beginning , and ending

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

C Name of organization: **DEKALB HUMANE SOCIETY, INC.**
 Number and street (or P O box if mail is not delivered to street address) Room/suite: **5287 COVINGTON HWY**
 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: Accrual Cash 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)

G Web site: **WWW.DEKALBHUMANE.ORG**

J Organization type: (check only one) 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: **1,630,060**

H and **I** are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes" enter no. of affiliates: Yes No

H(c) Are all affiliates included? Yes No (if "No," att. a list. See instr.)

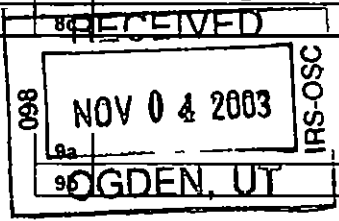
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

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 page 17 of the instructions)

R E V E N U E	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	1,633,549		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c	9,500		
	d	Total (add lines 1a through 1c) (cash \$ <u>1,643,049</u> noncash \$ _____)	1d		1,643,049	
	2	Program service revenue including government fees and contracts (from Part VII line 93)	2		98,473	
	3	Membership dues and assessments	3		19,240	
	4	Interest on savings and temporary cash investments	4			
	5	Dividends and interest from securities	5		80,679	
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe SEE STMT 1)	7		-211,381		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		8a				
		8b				
		8c				
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9	Special events and activities (attach schedule)	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
		b	Less direct expenses other than fundraising expenses	9b		
		c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory, less returns and allowances	10a				
		b	Less cost of goods sold	10b		
		c	Gross profit or (loss) from sales of inventory (att sch) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,630,060		
E X P E N D I T U R E S	13	Program services (from line 44, column (B))	13		513,562	
	14	Management and general (from line 44, column (C))	14		112,300	
	15	Fundraising (from line 44 column (D))	15		9,500	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17		635,362	
A N E T A S S E T S	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		994,698	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,757,160	
	20	Other changes in net assets or fund balances (attach explanation)	20			
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		2,751,858	



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Part II Statement of

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 page 21 of the instructions.)

Functional Expenses

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	26 314,075	266,964	47,111	
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29 25,526	21,697	3,829	
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 18,776	16,898	1,878	
34 Telephone	34 5,964	4,175	1,789	
35 Postage and shipping	35 2,484		1,242	1,242
36 Occupancy	36			
37 Equipment rental and maintenance	37 4,096	3,277	819	
38 Printing and publications	38 7,713			7,713
39 Travel	39 1,911		1,911	
40 Conferences, conventions and meetings	40			
41 Interest	41 2		2	
42 Depreciation depletion, etc (attach schedule)	42 16,723		16,723	
43 Other expenses not covered above (itemize) a	43a			
b SEE STATEMENT 2	43b 238,092	200,551	36,996	545
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	44 635,362	513,562	112,300	9,500

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 page 24 of the instructions)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts but optional for others.)
▶ HUMANE TREATMENT OF HOMELESS ANIMALS 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.) a THE ORGANIZATION MAINTAINS AN ANIMAL SHELTER TO BENEFIT HOMELESS PETS AND TO ARRANGE FOR THEIR ADOPTION. (Grants and allocations \$ _____)	503,280
b SEE STATEMENT 3 (Grants and allocations \$ _____)	10,282
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)	513,562

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required, attached schedules and amounts within the description - column should be for end-of-year amounts only		(A)		(B)
				Beginning of year		End of year
A s s e t s	45	Cash - non-interest-bearing		46,170	45	24,094
	46	Savings and temporary cash investments		89,046	46	355,159
	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		110	53	339
	54	Investments - securities	SEE STMT 4 <input type="checkbox"/> Cost <input type="checkbox"/> FMV	1,263,626	54	2,008,513
	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	577,645			
b	Less accumulated depreciation (attach schedule)	57b	209,403	367,408	57c	368,242
58	Other assets (describe _____)			58		
59	Total assets (add lines 45 through 58) (must equal line 74)		1,766,360	59	2,756,347	
L i a b i l i t i e s	60	Accounts payable and accrued expenses		9,200	60	4,489
	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 _____)			65	
66	Total liabilities (add lines 60 through 65)		9,200	66	4,489	
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		1,402,293	67	2,435,808
	68	Temporarily restricted			68	
	69	Permanently restricted		354,867	69	316,050
	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	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		1,757,160	73	2,751,858	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		1,766,360	74	2,756,347	

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.

Part VI Other Information (See page 27 of the instructions)

		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		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		X
78a	Did the organization have unrelated business gross inc of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		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?		X
81a	Enter direct or indirect political expenditures See line 81 instr		
81b	Did the organization file Form 1120-POL for this year?		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?		X
82b	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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2 000 or less?	N/A	
85c	Dues assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	
85h	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	
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		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>		
89b	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		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>		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		
91	The books are in care of <u>DEKALB HUMANE SOCIETY</u> Located at <u>5287 COVINGTON HWY., DECATUR, GA</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 <u>92</u>		

Telephone no 770-593-1155
ZIP + 4 30035-2202

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	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	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a ADOPTION REVENUE					85,672
b NEUTER REVENUE					12,801
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					19,240
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	80,679	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					-211,381
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		80,679	-93,668
105 Total (add line 104, columns (B), (D), and (E))					-12,989

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 page 32 of the instructions)

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)
93A	ENTRANCE DONATIONS AND ADOPTION FEES
93B	TO PARTIALLY RECOVER THE COST OF MEDICINE AND VACCINES, BLOOD TESTS AND VETERINARY FEES FOR NEUTERING AND MINOR SURGERIES BEFORE ADOPTION.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(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 page 33 of the instructions)

- (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 it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Date 10/30/03

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

	Yes	No
<p>1 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 \$ _____ (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	X
<p>2 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>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expense if more than \$1,000)?</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)</p>	3	X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>	4	X
<p>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</p>		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 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)(vi) (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 5 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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants and contributions received (Do not include unusual grants See line 28)	245,791	546,985	23,269	185,912	1,001,957
16 Membership fees received	20,295				20,295
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	125,613	95,381	217,450	54,807	493,251
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	84,462	87,037	64,104	64,104	299,707
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	476,161	729,403	304,823	304,823	1,815,210
24 Line 23 minus line 17	350,548	634,022	87,373	250,016	1,321,959
25 Enter 1% of line 23	4,762	7,294	3,048	3,048	

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 1998 through 2001 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 _____		26d
22 _____ 26b _____		26e
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			
(2001)	(2000)	(1999)	(1998)	
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	(2001)	(2000)	(1999)	(1998)
	120,613	88,087	212,450	49,807
c Add Amounts from column (e) for lines 15 _____ 16 _____	17 493,251	20 1,001,957	21 20,295	
d Add Line 27a total _____ and line 27b total _____			470,957	
e Public support (line 27c total minus line 27d total)				1,044,546
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)			27f 1,815,210	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g 57.5441%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h 16.5109%

28 Unusual Grants For an organization described in line 10 11, or 12 that received any unusual grants during 1998 through 2001, 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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768) N/A

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table-			
If the amount on line 40 is-			
Not over \$500,000	The lobbying nontaxable amount is-		
	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instr)

N/A

During the year did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum through the use of

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Depreciation and Amortization

OMB No 1545-0172

Form **4562**

(Including Information on Listed Property)

2002

Department of the Treasury
Internal Revenue Service

▶ See separate instructions

▶ Attach to your tax return

Attachment
Sequence No **67**

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 2 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 2 of the instr	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
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 2001 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 2003 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 qualified prop (other than listed prop) placed in service during the tax year (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	11,283

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 2002	17	5,440
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 2002 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						
c 7-year property						
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			27 5 yrs	MM	SL	
			39 yrs	MM	SL	
				MM	SL	

Section C-Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					
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	16,723
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** (2002)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note For any vehicle for which you are using the standard mileage rate or deducting lease expense complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A-Depreciation and Other Information (Caution See page 8 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?		Yes	No	24b If "Yes," is the evidence written?		Yes	No	
(a) Type of prop (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)								
							25	
26 Property used more than 50% in a qualified business use (see page 7 of the instructions)								
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 7 of the instructions)								
		%				SL-		
		%				SL-		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles-see page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles including commuting by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions)		

Note If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions)					
43 Amortization of costs that began before your 2002 tax year					43
44 Total Add amounts in column (f) See page 9 of the instructions for where to report					44

Federal Statements**Statement 1 - Form 990, Part I, Line 7 - Other Investment Income**

<u>Description</u>	<u>Amount</u>
INVESTMENT REALIZED GAINS	\$ 12,029
INVESTMENT UNREALIZED LOSSES	<u>-223,410</u>
TOTAL	<u>\$ -211,381</u>

Federal Statements**Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
ADVERTISING	675	675		
ANIMAL EXPENSES	109,229	109,229		
DUES AND SUBSCRIPTION	450	225	225	
INSURANCE	32,773	26,218	6,555	
MISCELLANEOUS	12,189	6,095	6,094	
NEUTER PROGRAM	10,282	10,282		
PROFESSIONAL FEES	35,106	17,553	17,553	
REPAIRS AND MAINTENANCE	21,249	16,999	4,250	
SPECIAL EVENTS	545			545
TRANSPORTATION	406	365	41	
UTILITIES	15,188	12,910	2,278	
TOTAL	<u>\$ 238,092</u>	<u>\$ 200,551</u>	<u>\$ 36,996</u>	<u>\$ 545</u>

Statement 3 - 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 4 - 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	66,494		
CORPORATE STOCK	598,717	846,464	
CORPORATE BONDS	598,415	1,162,049	
	<u>1,263,626</u>	<u>2,008,513</u>	

Federal Statements

FYE 12/31/2002

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

Name	Comp	Benefits	Expenses	Title	Address	Average Hours	City, State, Zip
ANN KING	0	0	0	BOARD MEMBER	1352 MIDDLESEX AVENUE		ATLANTA, GA 30360
CHRIS TIERNEY	0	0	0	FINANCE	714 BERNE STREET		ATLANTA, GA 30312
DEBBIE JORDAN	0	0	0	BOARD MEMBER	7695 WICKLEY WAY		ATLANTA, GA 30350
DR VIRGINIA TUGGLE	0	0	0	HONOR MEMBER	1335 COLUMBIA DRIVE		DECATUR, GA 30032
ELAINE FIELDER	0	0	0	SECRETARY	3243 BLACKFOOT LANE		REX, GA 30273
ELIZABETH MARSHALL	0	0	0	HONOR MEMBER	128 WINNONA DRIVE		DECATUR, GA 30030
KRISTINE EBREY	0	0	0	DIR OF OPER	1308 SHANNON CHASE DRIVE		UNION CITY, GA 30291
LISA GEORGE	0	0	0	BOARD MEMBER	782 CRANDALL COURT		DECATUR, GA 30033
LOUIS HARRIS, DVM	0	0	0	BOARD MEMBER	P.O. BOX 302		TUCKER, GA 30085
MARTHA BAUMGARTNER	0	0	0	VICE-CHAIR	1585 BRANDON HALL DRIVE		ATLANTA, GA 30350
RICK SISSION	0	0	0	BOARD MEMBER	1045 RALPH ROAD		ATLANTA, GA 30324
SUSAN THORBURN	22,500	0	0	BUSI MANAGER	1073 ALLGOOD ROAD		STONE MOUNTAIN, GA 30083
TERESA GARCIA	0	0	0	VICE-CHAIR	2936 MT OLIVE DRIVE		DECATUR, GA 30033