

**Return of Organization Exempt from Income Tax**

**2002**

Open to Public Inspection

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

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

Department of the Treasury  
Internal Revenue Service

**A For the 2002 calendar year, or tax year beginning** 2/01, 2002, and ending 1/31, 2003

**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.

**BRAZORIA COUNTY S P C A.**  
P.O. BOX 698  
ANGLETON, TX 77516

**D Employer identification number** 23-7404451

**E Telephone number** 979-849-6900

**F Accounting method**  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  No

**H (b)** If Yes, enter number of affiliates: \_\_\_\_\_

**H (c)** Are all affiliates included?  Yes  No

(If No, attach a list. See instructions.)

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

**G Web site** N/A

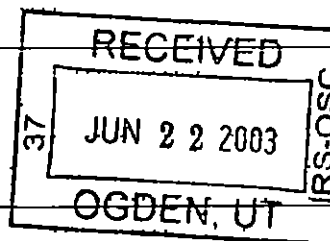
**J Organization type** (check only one)  501(c) 3 (insert no.)  4947(a)(1) or  527

**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: 615,364.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Instructions)

REVENUE	1 Contributions, gifts, grants, and similar amounts received					
	a Direct public support	1a	89,620			
	b Indirect public support	1b				
	c Government contributions (grants)	1c				
	d Total (add lines 1a through 1c) (cash \$ 89,620, noncash \$ _____)	1d		89,620		
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		54,377.		
	3 Membership dues and assessments	3				
	4 Interest on savings and temporary cash investments	4		2,057		
	5 Dividends and interest from securities	5				
	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 _____)	7					
REVENUE	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		8a	425,000			
		b Less cost or other basis and sales expenses	8b	574,750.		
		c Gain or (loss) (attach schedule) STATEMENT 1	8c	-149,750		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		-149,750.			
REVENUE	9 Special events and activities (attach schedule)	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	44,310.		
		b Less direct expenses other than fundraising expenses	9b	6,501.		
		c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		37,809	
REVENUE	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 (attach schedule) (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		34,113.			
EXPENSES	13 Program services (from line 44, column (B))	13	211,618			
	14 Management and general (from line 44, column (C))	14	3,340			
	15 Fundraising (from line 44, column (D))	15				
	16 Payments to affiliates (attach schedule)	16				
	17 Total expenses (add lines 16 and 44, column (A))	17		214,958		
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-180,845			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,157,848			
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		977,003			



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**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

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 (att sch) (cash \$ _____ non cash \$ _____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc.	25				
26 Other salaries and wages	26	114,133.	114,133		
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	8,811	8,811		
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	14,312	11,450	2,862	
34 Telephone	34	2,376	2,376		
35 Postage and shipping	35	115	57.	58	
36 Occupancy	36				
37 Equipment rental and maintenance	37	4,115	4,115		
38 Printing and publications	38	145		145	
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize)					
a ADVERTISING	43a	275.		275	
b INSURANCE & OTHER	43b	22,753	22,753		
c PHARMACEUTICALS	43c	19,586	19,586		
d UTILITIES	43d	11,951	11,952		
e VETERINARIAN	43e	16,386	16,385.		
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) (D), carry these totals to lines 13-15	44	214,958	211,618.	3,340	0

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**

What is the organization's primary exempt purpose? <b>ANIMAL ADOPTION &amp; SHELTER CENTER</b>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a SEE STATEMENT 3 _____ _____ (Grants and allocations \$ _____)	211,618
b _____ _____ (Grants and allocations \$ _____)	
c _____ _____ (Grants and allocations \$ _____)	
d _____ _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	211,618

**Part IV Balance Sheets** (See instructions)

Note		(A) Beginning of year		(B) End of year
Where required, attached schedules and amounts within the description column should be for end of year amounts only				
ASSETS	45 Cash – non-interest-bearing	16,582	45	-9,492
	46 Savings and temporary cash investments	15,172.	46	401,529
	47 a Accounts receivable			
	b Less allowance for doubtful accounts		47 c	
	48 a Pledges receivable			
	b Less allowance for doubtful accounts		48 c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)			
	b Less allowance for doubtful accounts		51 c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments – land, buildings, & equipment basis			
	b Less accumulated depreciation (attach schedule)		55 c	
	56 Investments – other (attach schedule)		56	
	57 a Land, buildings, and equipment basis	589,606.		
	b Less accumulated depreciation (attach schedule) <b>STATEMENT 4</b>		57 c	589,606
	58 Other assets (describe ▶ _____)		58	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	1,139,606	59	981,643.	
LIABILITIES	60 Accounts payable and accrued expenses	13,512.	60	4,640.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax-exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule)		64 b	
	65 Other liabilities (describe ▶ _____)		65	
	66 <b>Total liabilities</b> (add lines 60 through 65)	13,512.	66	4,640
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds	18,242	70	387,397
	71 Paid-in or capital surplus, or land, building, and equipment fund	1,139,606.	71	589,606
	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)	1,157,848	73	977,003.
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	1,171,360.	74	981,643

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.

BAA

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions)

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

<p><b>a</b> Total revenue, gains, and other support per audited financial statements</p> <p><b>b</b> Amounts included on line a but not on line 12, Form 990</p> <p>(1) Net unrealized gains on investments \$</p> <p>(2) Donated services and use of facilities \$</p> <p>(3) Recoveries of prior year grants \$</p> <p>(4) Other (specify)</p> <p>----- \$</p> <p>Add amounts on lines (1) through (4)</p> <p><b>c</b> Line a minus line b</p> <p><b>d</b> Amounts included on line 12, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$</p> <p>(2) Other (specify)</p> <p>----- \$</p> <p>Add amounts on lines (1) and (2)</p> <p><b>e</b> Total revenue per line 12, Form 990 (line c plus line d)</p>	<p>a</p> <p>b</p> <p>c</p> <p>d</p> <p>e</p>	<p>N/A</p>	<p><b>a</b> Total expenses and losses per audited financial statements</p> <p><b>b</b> Amounts included on line a but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$</p> <p>(3) Losses reported on line 20, Form 990 \$</p> <p>(4) Other (specify)</p> <p>----- \$</p> <p>Add amounts on lines (1) through (4)</p> <p><b>c</b> Line a minus line b</p> <p><b>d</b> Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$</p> <p>(2) Other (specify)</p> <p>----- \$</p> <p>Add amounts on lines (1) and (2)</p> <p><b>e</b> Total expenses per line 17, Form 990 (line c plus line d)</p>	<p>a</p> <p>b</p> <p>c</p> <p>d</p> <p>e</p>	<p>N/A</p>
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**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, 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 and other allowances
SEE STATEMENT 5		0	0	0
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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 instructions

**Part VI Other Information** (See 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 income of \$1,000 or more during the year covered by this return?		X
78b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
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
	b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	0.
81b	b 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
	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	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
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?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
	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	85b	N/A
	c Dues, assessments, and similar amounts from members	85c	N/A
	d Section 162(e) lobbying and political expenditures	85d	N/A
	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
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) organizations 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>NONE</u>		
	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	0
91	The books are in care of <u>JIM JUNG</u> Telephone number <u>979-297-4337</u> Located at <u>LAKE JACKSON, TX</u> ZIP + 4 <u>77566</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	N/A

**Part VII Analysis of Income-Producing Activities** (See instructions)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ANIMAL ADOPTION SERVI					54,377
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					2,057
96 Dividends & interest from securities					
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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					-149,750
101 Net income or (loss) from special events			1	37,809	
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))				37,809.	-93,316.
105 Total (add line 104, columns (B), (D), and (E))					-55,507.

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 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)
1	SEE STATEMENT 6

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See 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 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

6/16/2003

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

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

OMB No 1545-0047

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

**2002**

Department of the Treasury  
Internal Revenue Service

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

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

Name of the organization

BRAZORIA COUNTY S P.C.A

Employer identification number

23-7404451

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

(See 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 benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
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-----				
-----				
Total number of other employees paid over \$50,000 ▶	0			

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

(See instructions 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		
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-----		
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Total number of others receiving over \$50,000 for professional services ▶	0	

**Part III** Statements About Activities (See instructions)

	Yes	No
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 ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) 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		X
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.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
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 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 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 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.)	76,789.	76,867	114,246.	131,063.	398,965
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	37,094	27,296	51,632	67,093	183,115
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	113,883.	104,163	165,878.	198,156	582,080
24 Line 23 minus line 17	76,789.	76,867	114,246	131,063	398,965
25 Enter 1% of line 23	1,139.	1,042	1,659.	1,982.	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	7,979
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	398,965.
d Add Amounts from column (e) for lines 18 _____ 19 _____		26d	
	22 _____ 26b _____	26e	398,965
e Public support (line 26c minus line 26d total)		26f	100.00 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

27 Organizations described on line 12. N/A			
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) _____		
c Add Amounts from column (e) for lines 15 _____ 16 _____		27c	
	17 _____ 20 _____ 21 _____	27d	
d Add Line 27a total _____ and line 27b total _____		27e	
e Public support (line 27c total minus line 27d total)		27f	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)	27f		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		27h	%

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

**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 )

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

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



**STATEMENT 1  
FORM 990, PART I, LINE 8  
NET GAIN (LOSS) FROM NONINVENTORY SALES**

OTHER ASSETS

DESCRIPTION	LAND		
DATE ACQUIRED.	8/15/1998		
HOW ACQUIRED:	DONATED		
DATE SOLD	7/15/2002		
TO WHOM SOLD:	DOW CHEMICAL COMPANY		
GROSS SALES PRICE	425,000		
COST OR OTHER BASIS.	550,000.		
EXPENSES OF SALE	24,750		
DEPRECIATION	0.		
		GAIN (LOSS)	-149,750
TOTAL GAIN (LOSS) OTHER ASSETS			<u>\$ -149,750.</u>
TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES			<u>\$ -149,750.</u>

**STATEMENT 2  
FORM 990, PART I, LINE 9  
NET INCOME (LOSS) FROM SPECIAL EVENTS**

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI- BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
GARAGE SALE	28,157	0.	28,157	4,551	23,606.
FUND RAISING BOOTHS AT VRS EVENTS	13,664	0.	13,664	1,950	11,714
GOLF TOURNAMENT	2,489.	0.	2,489	0	2,489
TOTAL	<u>\$ 44,310.</u>	<u>\$ 0.</u>	<u>\$ 44,310</u>	<u>\$ 6,501</u>	<u>\$ 37,809</u>

**STATEMENT 3  
FORM 990, PART III, LINE A  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

<u>DESCRIPTION</u>	<u>GRANTS AND ALLOCATIONS</u>	<u>PROGRAM SERVICE EXPENSES</u>
<p>THE PRIMARY PURPOSE OF THE BRAZORIA COUNTY SPCA ORGANIZATION IS TO PROVIDE A SHELTER FOR AS MANY UNWANTED HOMELESS ANIMALS AS POSSIBLE AND HUMANELY DISPOSE OF THOSE REMAINING FOR WHICH THERE IS NO ROOM. A SECONDARY PURPOSE IS TO EDUCATE THE PUBLIC TO SPAY/NEUTER THEIR PETS TO REDUCE THE OVERPOPULATION PROBLEM</p> <p>DURING THE PAST YEAR, THE BRAZORIA COUNTY SPCA HAS BEEN ABLE TO MAINTAIN THE ADOPTION OF ANIMALS AT 50 PER MONTH WHILE THE INCOMING ANIMAL RATE REMAINED HIGH, WE HAVE BEEN ABLE TO MAINTAIN THE EUTHANASIA RATIO (ANIMALS PUT TO SLEEP TO ANIMALS RECEIVED) TO 0.60 COMPARED WITH A NATIONAL AVERAGE OF 0.92</p>		

BRAZORIA COUNTY S.P.C.A.

23-7404451

STATEMENT 3 (CONTINUED)  
FORM 990, PART III, LINE A  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
<p>WE HAVE INCREASED PUBLIC AWARENESS OF THE IMPORTANCE OF PROPER ANIMAL CARE AND SPAY/NEUTERING BY VISITING AND CONDUCTING SEMINARS THIS PAST YEAR AT AREA SCHOOLS IN DANBURY, LAKE JACKSON, AND ANGLETON TO SPEAK WITH CHILDREN AND FACULTY AND WERE WARMLY RECEIVED. WE ALSO SPEAK TO CIVIC CLUBS SUCH AS ROTARY AND BOYS AND GIRLS CLUBS WE PROVIDE LOW COST SPAY/NEUTER OPPORTUNITY FOR THE PUBLIC TO "STERILIZE" THEIR ANIMALS AS PART OF OUR PROGRAM TO REDUCE THE NUMBER OF STRAY AND UNWANTED PETS WE SPAY/NEUTERED OVER 100 ANIMALS LAST YEAR.</p> <p>WE PARTICIPATED IN SEVERAL COMMUNITY EVENTS. AT THESE FUNCTIONS, WE MANNED A BOOTH THAT DISTRIBUTED LITERATURE ON SPAY/NEUTERING AND ENCOURAGED ONLOOKERS TO ADOPT A HOMELESS ANIMAL</p>		211,618
	\$ 0	\$ 211,618

STATEMENT 4  
FORM 990, PART IV, LINE 57  
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 4,000.	\$ 0.	\$ 4,000
FURNITURE AND FIXTURES	606	0.	606
MACHINERY AND EQUIPMENT	10,000	0.	10,000
BUILDINGS	25,000.	0.	25,000
LAND	550,000.		550,000
TOTAL	\$ 589,606.	\$ 0.	\$ 589,606

STATEMENT 5  
FORM 990, PART V  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
REGINA SLAYTON 240 RABBIT TRAIL LAKE JACKSON, TX 77566	DIRECTOR 2	\$ 0.	\$ 0	\$ 0

BRAZORIA COUNTY S.P.C.A.

23-7404451

STATEMENT 5 (CONTINUED)  
 FORM 990, PART V  
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MORISSIA C. BANKS 823 W FIFTH FREEPORT, TX 77541	DIRECTOR-SECY 4	\$ 0.	\$ 0.	\$ 0.
SAMMYE DINGLE 315 PEACH POINT ROAD FREEPORT, TX 77541	DIRECTOR 2	0.	0.	0.
KEVIN JOHNSON 103 HARVARD OAKS DR LAKE JACKSON, TX 77566	DIRECTOR 2	0.	0.	0.
JIM JUNG 123 CARDINAL LAKE JACKSON, TX 77566	DIRECTOR-TREAS 40	0.	0.	0.
DONNA HAYES 9203 SPRING WOOD RICHWOOD, TX 77531	DIRECTOR 2	0.	0.	0.
MANNY SANCHEZ, DVM 2609 N VELASCO ANGLETON, TX 77515	DIRECTOR 2	0.	0.	0.
BRUCE WILLIS P.O. BOX 24 LAKE JACKSON, TX 77566	DIRECTOR 2	0.	0.	0.
ANNETTE MELASS P O BOX 686 LAKE JACKSON, TX 77566	DIRECTOR 2	0.	0.	0.
KEITH JOHNSON 504 S. BRAZOSPORT BLVD. CLUTE, TX 77531	DIRECTOR 2	0.	0.	0.
KAT TARVER ROEBUCK 19 HICKORY CT. RICHWOOD, TX 77531	DIRECTOR-PRES 8	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

STATEMENT 6  
FORM 990, PART VIII  
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

<u>LINE #</u>	<u>EXPLANATION OF ACTIVITIES</u>
93A	THE ADOPTION FEE FOR UNWANTED PETS AND STRAY ANIMALS PROVIDES A HOME AND THE PREVENTION OF AN EARLY DEATH OF THE ANIMALS THE BRAZORIA COUNTY S P C A. REQUESTS THAT A PAYMENT BE MADE WHEN AN ADOPTION IS MADE FOR REIMBURSEMENT OF SOME OF THE COSTS OF TAKING CARE OF THE ANIMAL
101	NET INCOME FROM SPECIAL EVENTS IS USED TO PROVIDE CARE FOR UNWANTED PETS AND STRAY ANIMALS AND THE PREVENTION OF AN EARLY DEATH OF THESE ANIMALS.
95	INTEREST INCOME IS USED TO PROVIDE CARE FOR UNWANTED PETS AND STRAY ANIMALS AND THE PREVENTION OF AN EARLY DEATH OF THESE ANIMALS
100	SHELTER EQUIPMENT IS TO PROVIDE SHELTER AND CARE FOR UNWANTED PETS AND STRAY ANIMALS