

SHEILA A. KIGHT CPA, PC  
PO BOX 280  
CANTON, TX 75103-0280  
(903) 567-4909

August 14, 2014

Spay Neuter Network  
PO Box 515  
Kaufman, TX 75142

Dear Client:

Enclosed is your 2013 Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page one. No tax is payable with the filing of this return. Mail your Federal return on or before August 15, 2014 to:

DEPARTMENT OF TREASURY  
INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0027

Please be sure to call us if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Sheila', is written over the typed name.

Sheila A. Kight CPA

**2013 Exempt Org. Return**  
prepared for:

**Spay Neuter Network**  
PO Box 515  
Kaufman, TX 75142

**SHEILA A. KIGHT CPA, PC**  
PO BOX 280  
CANTON, TX 75103-0280

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter Social Security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2013

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2013 calendar year, or tax year beginning		, 2013, and ending	
<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name and address of principal officer:  Spay Neuter Network PO Box 515 Kaufman, TX 75142		<b>D</b> Employer identification number 20-0276988 <b>E</b> Telephone number (972) 472-3500 <b>G</b> Gross receipts \$ 1,647,433.
	<b>F</b> Name and address of principal officer:  Same As C Above		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions)
	<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ▶ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶
	<b>J</b> Website: ▶ <a href="http://www.spayneuternet.org">www.spayneuternet.org</a>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: 2003	<b>M</b> State of legal domicile: TX

## Part I Summary

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <u>Mission Statement: Spay Neuter Network (SNN) is a 501(c)3 nonprofit corporation formed in November 2003 to eliminate the needless death and suffering of companion animals in North Texas through an aggressive sterilization program. Spay Neuter Network operates a</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	4
	4	Number of independent voting members of the governing body (Part VI, line 1b)	0
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h)	Prior Year 433,838. Current Year 712,252.
	9	Program service revenue (Part VIII, line 2g)	993,021. 918,793.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,583. 16,388.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,439,442. 1,647,433.
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	199,580. 207,915.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	936,195. 1,066,302.	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,135,775. 1,274,217.	
19	Revenue less expenses. Subtract line 18 from line 12	303,667. 373,216.	
<b>Net Assets or Fund Balances</b>	20	Total assets (Part X, line 16)	Beginning of Current Year 2,273,997. End of Year 2,578,484.
	21	Total liabilities (Part X, line 26)	428,636. 359,907.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,845,361. 2,218,577.

## Part II Signature Block

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.

<b>Sign Here</b>	Signature of officer		Date
	Type or print name and title.		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Sheila A. Kight CPA	Sheila A. Kight CPA	
	Firm's name ▶ SHEILA A. KIGHT CPA, PC	Firm's EIN ▶	Check <input type="checkbox"/> if self-employed PTIN P00027138
	Firm's address ▶ PO BOX 280 CANTON, TX 75103-0280	Phone no. (903) 567-4909	

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



**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III. ☒**1** Briefly describe the organization's mission:See Schedule O**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 1,173,186. including grants of \$ 701,628.) (Revenue \$ 918,793.)  
See Schedule O**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 1,173,186.

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**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.		X

Form 990 (2013)

BAA

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a 21		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	X	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2 a 0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		X
b If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	3 b		
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a		X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a Did the organization make any taxable distributions under section 4966?	9 a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
a Gross income from members or shareholders	11 a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b		
<b>12 a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12 a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a Is the organization licensed to issue qualified health plans in more than one state?	13 a		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b		
c Enter the amount of reserves on hand	13 c		
<b>14 a</b> Did the organization receive any payments for indoor tanning services during the tax year?	14 a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b		



**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. ....	<b>1 a</b> 4		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent. ....	<b>1 b</b>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? .... See Schedule O	<b>2</b>	X	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? ....	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ....	<b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ....	<b>5</b>		X
<b>6</b> Did the organization have members or stockholders? ....	<b>6</b>		X
<b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ....	<b>7 a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? ....	<b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? ....	<b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? ....	<b>8 b</b>	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. ....	<b>9</b>		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? ....		X
<b>b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? ....		
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ....	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. ....	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ....	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O	X	
<b>13</b> Did the organization have a written whistleblower policy? ....	X	
<b>14</b> Did the organization have a written document retention and destruction policy? ....	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official. ....		X
<b>b</b> Other officers of key employees of the organization. ....		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ....		X
<b>b</b> If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? ....		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ▶ None

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

▶ Bonnie Hill PO Box 515 Kaufman TX 75142 (972) 472-3500



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Bonnie Hill</u> President	80 0			X				80,000.	0.	0.
(2) <u>Richard Hill</u> Secretary	0 0			X				0.	0.	0.
(3) <u>Jennifer Lavender DVM</u> Treasurer	20 0			X				32,742.	0.	0.
(4) <u>Carol Shiels</u> Vice President	0 0			X				0.	0.	0.
(5) _____	_____									
(6) _____	_____									
(7) _____	_____									
(8) _____	_____									
(9) _____	_____									
(10) _____	_____									
(11) _____	_____									
(12) _____	_____									
(13) _____	_____									
(14) _____	_____									

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**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1 b Sub-total</b> .....								112,742.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A.</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								112,742.	0.	0.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c				
	d Related organizations.....	1 d				
	e Government grants (contributions)....	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above....	1 f 712,252.				
	g Noncash contributions included in lines 1a-1f: \$	10,624.				
	h Total. Add lines 1a-1f.....		712,252.			
<b>PROGRAM SERVICE REVENUE</b>	2 a <u>Low Cost Vet Clinic</u>	Business Code 541900	918,793.	918,793.		
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue....					
	g Total. Add lines 2a-2f.....		918,793.			
<b>OTHER REVENUE</b>	3 Investment income (including dividends, interest and other similar amounts).....		16,388.	16,388.		
	4 Income from investment of tax-exempt bond proceeds..					
	5 Royalties.....					
	6 a Gross rents.....	(i) Real (ii) Personal				
	b Less: rental expenses.....					
	c Rental income or (loss)....					
	d Net rental income or (loss).....					
	7 a Gross amount from sales of assets other than inventory..	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses.....					
	c Gain or (loss).....					
	d Net gain or (loss).....					
	8 a Gross income from fundraising events (not including: \$ of contributions reported on line 1c). See Part IV, line 18.....	a				
	b Less: direct expenses.....	b				
	c Net income or (loss) from fundraising events.....					
	9 a Gross income from gaming activities. See Part IV, line 19.....	a				
	b Less: direct expenses.....	b				
	c Net income or (loss) from gaming activities.....					
	10 a Gross sales of inventory, less returns and allowances.....	a				
b Less: cost of goods sold.....	b					
c Net income or (loss) from sales of inventory.....						
Miscellaneous Revenue		Business Code				
11 a -----						
b -----						
c -----						
d All other revenue.....						
e Total. Add lines 11a-11d.....						
12 Total revenue. See instructions.....		1,647,433.	935,181.	0.	0.	

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	112,742.	112,742.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	83,224.		83,224.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	11,949.		11,949.	
10 Payroll taxes.				
11 Fees for services (non-employees):				
a Management.				
b Legal.	21,439.		21,439.	
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,378.		1,378.	
12 Advertising and promotion.	14,698.	14,698.		
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.	5,365.	5,365.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	69,368.	69,368.		
23 Insurance.	1,196.	1,196.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Technical & Veterinary Fees	590,773.	590,773.		
b Surgery Patient Supplies	153,691.	153,691.		
c Surgery Supplies (Indirect)	63,344.	63,344.		
d Microchips	32,500.	32,500.		
e All other expenses.	112,550.	129,509.	-16,959.	
25 Total functional expenses. Add lines 1 through 24e.	1,274,217.	1,173,186.	101,031.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year		
<b>ASSETS</b>	1	Cash — non-interest-bearing .....	879,915.	1	1,020,223.	
	2	Savings and temporary cash investments .....	679,471.	2	702,817.	
	3	Pledges and grants receivable, net .....	72,570.	3		
	4	Accounts receivable, net .....		4		
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L .....		6		
	7	Notes and loans receivable, net .....		7		
	8	Inventories for sale or use .....	40,108.	8	56,032.	
	9	Prepaid expenses and deferred charges .....	3,447.	9	6,380.	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a	1,074,067.		
	b	Less: accumulated depreciation .....	10b	281,035.		
				598,486.	10c	793,032.
	11	Investments — publicly traded securities .....		11		
	12	Investments — other securities. See Part IV, line 11 .....		12		
	13	Investments — program-related. See Part IV, line 11 .....		13		
	14	Intangible assets .....		14		
15	Other assets. See Part IV, line 11 .....		15			
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	2,273,997.	16	2,578,484.		
<b>LIABILITIES</b>	17	Accounts payable and accrued expenses .....	20,501.	17	24,619.	
	18	Grants payable .....		18		
	19	Deferred revenue .....		19		
	20	Tax-exempt bond liabilities .....		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .....		21		
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22		
	23	Secured mortgages and notes payable to unrelated third parties .....		23		
	24	Unsecured notes and loans payable to unrelated third parties .....		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	408,135.	25	335,288.	
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	428,636.	26	359,907.	
	<b>NET ASSETS OR FUND BALANCES</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
27		Unrestricted net assets .....	1,845,361.	27	2,218,577.	
28		Temporarily restricted net assets .....		28		
29		Permanently restricted net assets .....		29		
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
30		Capital stock or trust principal, or current funds .....		30		
31		Paid-in or capital surplus, or land, building, or equipment fund .....		31		
32		Retained earnings, endowment, accumulated income, or other funds .....		32		
33		<b>Total net assets or fund balances.</b> .....	1,845,361.	33	2,218,577.	
34		<b>Total liabilities and net assets/fund balances.</b> .....	2,273,997.	34	2,578,484.	

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Form 990 (2013)

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,647,433.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,274,217.
3	Revenue less expenses. Subtract line 2 from line 1	3	373,216.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,845,361.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,218,577.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ..... If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....		X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ....		

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Form 990 (2013)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

Spay Neuter Network

Employer identification number

20-0276988

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a ☐ Type I      b ☐ Type II      c ☐ Type III – Functionally integrated      d ☐ Type III – Non-functionally integrated
  - e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
  - f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box ☐
  - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....		
(ii) A family member of a person described in (i) above? .....		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....		

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b>						<input type="checkbox"/>

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a <b>33-1/3% support test – 2013.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b <b>33-1/3% support test – 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b <b>10%-facts-and-circumstances test – 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	23,372.	153,209.	259,818.	433,838.	712,252.	1,582,489.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	832,760.	944,128.	952,719.	993,021.	918,793.	4,641,421.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 <b>Total.</b> Add lines 1 through 5	856,132.	1,097,337.	1,212,537.	1,426,859.	1,631,045.	6,223,910.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 <b>Public support</b> (Subtract line 7c from line 6.)						6,223,910.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	856,132.	1,097,337.	1,212,537.	1,426,859.	1,631,045.	6,223,910.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,694.	10,793.	2,408.	12,583.	16,388.	46,866.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	4,694.	10,793.	2,408.	12,583.	16,388.	46,866.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 <b>Total Support.</b> (Add lines 9, 10c, 11 and 12.)	860,826.	1,108,130.	1,214,945.	1,439,442.	1,647,433.	6,270,776.
14 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> ▶ <input type="checkbox"/>						

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

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99.25 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	0.00 %

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

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.75 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0.00 %

19a **33-1/3% support tests – 2013.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒

b **33-1/3% support tests – 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

## Part IV

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information.  
(See instructions).

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► Attach to Form 990, Form 990-EZ, or Form 990-PF

► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

Spay Neuter Network

Employer identification number

20-0276988

Organization type (check one):

Filers of:

Form 990 or 990-EZ

**Section:**

- ☒ 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 foundation

Check 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 boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☒ For an organization 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 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions 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 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total 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:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA** For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, Schedule B (Form 990, 990-EZ, or 990-PF) (2013)  
or 990-PF.

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Name of organization

Employer identification number

Spay Neuter Network

20-0276988

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PetsMart Charities Inc 19601 North 27th Ave Phoenix, AZ 85027	\$ 166,510.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ASPCA 520 8th Ave 7th Floor New York, NY 10018	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Rees-Jones Foundation 5956 Sherry Lane #1603 Dallas, TX 75225	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	The Dallas Foundation 900 Jackson Street Ste 705 Dallas, TX 75202	\$ 265,816.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Communities Foundation 5500 Caruth Haven Lane Dallas, TX 75225	\$ 94,208.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	The PetCo Foundation 9125 Rehco Road San Diego, CA 92121	\$ 55,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

Employer identification number

Spay Neuter Network

20-0276988

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Best Friends Animal Society 5001 Angel Canyon Rd Kanab, UT 84741	\$ 6,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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Employer identification number

20-0276988

## Part II Noncash Property

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
- - -	- - - - - - - - - - - - - - -	\$ - - - - -	- - - - -

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

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Name of organization

Employer identification number

## Spay Neuter Network

20-0276988

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8) or (10)

**Exclusively religious, charitable, etc., individual contributions to Section 501(c)(3) organizations that total more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ..... \$ \_\_\_\_\_ N/A

Use duplicate copies of Part III if additional space is needed.			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	N/A		
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes,' to Form 990,  
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Employer identification number

20-0276988

Spay Neuter Network

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year).....		
3 Aggregate grants from (during year).....		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► .....

4 Number of states where property subject to conservation easement is located ► .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► .....

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ► \$ .....

(ii) Assets included in Form 990, Part X..... ► \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ► \$ .....

b Assets included in Form 990, Part X..... ► \$ .....



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
b ☐ Scholarly research  
c ☐ Preservation for future generations

- d ☐ Loan or exchange programs  
e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
1 c Beginning balance	
1 d Additions during the year	
1 e Distributions during the year	
1 f Ending balance	

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %  
b Permanent endowment ☐ %  
c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations  
(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		56,675.		56,675.
b Buildings		523,491.	71,500.	451,991.
c Leasehold improvements				
d Equipment		493,901.	209,535.	284,366.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				793,032.

Schedule D (Form 990) 2013

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**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.**

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Grants Payable	10,680.
(3) Restricted Funds-Other	295,753.
(4) Restricted Funds-Spay Dallas	28,855.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	335,288.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. ☐



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements.....		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	<b>a</b> Net unrealized gains on investments.....	<b>2 a</b>		
	<b>b</b> Donated services and use of facilities.....	<b>2 b</b>		
	<b>c</b> Recoveries of prior year grants.....	<b>2 c</b>		
	<b>d</b> Other (Describe in Part XIII.).....	<b>2 d</b>		
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b> .....		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b> .....		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b.....	<b>4 a</b>		
	<b>b</b> Other (Describe in Part XIII.).....	<b>4 b</b>		
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b> .....		<b>4 c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.).....		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements.....		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	<b>a</b> Donated services and use of facilities.....	<b>2 a</b>		
	<b>b</b> Prior year adjustments.....	<b>2 b</b>		
	<b>c</b> Other losses.....	<b>2 c</b>		
	<b>d</b> Other (Describe in Part XIII.).....	<b>2 d</b>		
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b> .....		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b> .....		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b.....	<b>4 a</b>		
	<b>b</b> Other (Describe in Part XIII.).....	<b>4 b</b>		
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b> .....		<b>4 c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18.).....		<b>5</b>	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

Spay Neuter Network

Employer identification number

20-0276988

**Form 990, Part III, Line 1 - Organization Mission**

Mission Statement: Spay Neuter Network (SNN) is a 501(c)3 nonprofit corporation formed in November 2003 to eliminate the needless death and suffering of companion animals in North Texas through an aggressive sterilization program. Spay Neuter Network operates a regional clinic outside of Dallas and a Mobile Animal Spay/Neuter Hospital (MASH) in the Dallas/Fort Worth Metroplex, bringing free pet vaccinations, sterilizations and pet care resources to low-income neighborhoods.

**Form 990, Part III, Line 4a - Program Service Accomplishments**

**Program Service Accomplishments**

Spay Neuter Network (SNN) operates a regional stationary sterilization clinic in Crandall, Texas, just east of Dallas, and a Mobile Animal Spay/Neuter Hospital (MASH aka the Hope Mobile) in the Dallas/Fort Worth Metroplex.

In 2004, SNN launched a spay/neuter program in Kaufman County, Texas, by contracting with a mobile clinic. In September 2005, we opened a centrally-located regional, high-volume, high-quality, low-cost spay/neuter fixed-site clinic located in Crandall, Texas, with transport service to a 13-county region. Through this process, we built partnerships with surrounding city and county governments, shelters and humane organizations, offering transportation services to and from the clinic for the general public. This set-up allowed us to spay/neuter more pets and provide services to more areas. The clinic operated two days a week, providing 70 surgeries per week. As the only spay/neuter clinic in the region offering transport services, we expanded our clinic again to a 5,000 sq. ft. facility, in 2009.

In June 2013, we purchased a 40-foot mobile surgical hospital, the Hope Mobile, which enables us to service pets in low-income neighborhoods in the Fort Worth and Dallas



Name of the organization

Spay Neuter Network

Employer identification number

20-0276988

**Form 990, Part III, Line 4a - Program Service Accomplishments**

area. In 2013, we launched the Takin' It to the Streets program where we provided nearly 5,000 free surgeries in 2013. We are expanding the program to 6,000 surgeries in 2014 and 8,000 surgeries in 2015 to low-income pet owners/neighborhoods.

Today, SNN operates a stationary clinic six days a week, utilizing our transport service with 35 shelter and rescue partners, as well as operates MASH (Mobile Animal Surgical Hospital) clinics in targeted areas of Dallas, Fort Worth and rural areas throughout North Texas, as funding allows.

SNN's Takin' It to the Streets program via the Hope Mobile reaches pet owners through neighborhood "Block Parties." These "Block Parties" will help build relationships with low-income pet owners to find out what they need from us and what their concerns are about having the surgery for their pet. Many low-income pet owners do not receive the same level of humane education or information regarding their pet's care because of their reduced level of interaction with a veterinarian or veterinary professional throughout their lives. We believe these "Block Parties" set the stage for educating pet owners and building trust by answering their questions and concerns.

More information on Federal Supplemental Information.

**Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.**

Richard and Bonnie Hill are a married couple.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

Before final Form 990 is submitted to Internal Revenue Service, the President of the organization reviews the form and address issues with the board and preparer so that

Name of the organization

Employer identification number

Spay Neuter Network

20-0276988

**Form 990, Part VI, Line 11b - Form 990 Review Process (continued)**

it accurately reflects the financial activities as well as purposes of the organization.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Employees and Board members sign a conflict of interest policy. A suggestion box is posted for employees to confidentially put concerns or questions to be addressed by executive director. Board discusses an issues at board meeting held 4 times per year.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

No documents available to the public.



Client 1

Spay Neuter Network

20-0276988

8/14/14

08:55PM

Statement 2 (continued)  
Form 990, Part III, Line a  
Statement of Program Service Accomplishments

#### Current programs and accomplishments

SNN partners and collaborates with over 35 city, county and private animal shelters as well as hundreds of animal rescue groups through transport programs that help get dogs and cats to our clinic to get fixed. SNN provides more than 17,000 spay/neuter surgeries annually to North Texas pets. Here is a look at our current programs.

- **Takin' It to the Streets** - The HOPE Mobile Animal Surgical Hospital (MASH) Takin' It to the Streets Project in Fort Worth, Texas, provides free sterilizations for low-income residents who can not afford these services. Our mobile clinic travels into urban neighborhoods and provides free vaccinations for pets. About 90% of the pets we see through these clinics are not sterilized. We sign them up for free sterilizations at the time of the vaccinations. We provided 800 vaccinations and 1,844 free surgeries for this program in 2013. In 2014, our goal is to offer 4,000 free surgeries and 800 additional free vaccinations.
- **Community Cat Craze** - In collaboration with other local partners, SNN helps save cats' lives in North Texas by engaging foster care, increasing adoptions and placement locations, and encouraging early age spay neuter of kittens and fixing of feral cats. SNN sterilizes about 200 feral cat sterilizations each month.
- **City of Arlington Feral Cat Program** - The City of Arlington Animal Shelter, Friends of the Arlington Shelter, Arlington Feral Cat Coalition and SNN work together to fix feral cats that are brought into the shelter so that they can be released back to their neighborhoods. This new program started June 1, 2014. In just one month, we have already sterilized 150 cats. We have received funding from Best Friends and have requested funding from Arlington Tomorrow Foundation to fix 660 feral felines in six months.
- **The Big Fix for Big D** - SNN partners with other service providers in Dallas on a collaborative spay/neuter program; the Big Fix for Big D to sterilize pets and reduce shelter intake from eight targeted ZIP codes in Dallas.
- **Pets for Life** - SNN works in collaboration with the Dallas Companion Animal Project, the City of Dallas and Duck Team Six to educate pet owners on pet care through a door-to-door canvassing campaign in targeted neighborhoods in Dallas.
- **Pit Bull Sterilization Program** - In collaboration with the City of Arlington Animal Shelter and Respect a Bull, SNN educates Pit Bull owners on responsible pet ownership. When an owner goes through a training program, he or she receives a free spay/neuter surgery for their dog. In 2014, this program will expand to other cities.
- **City of Richardson free sterilization program** - The City of Richardson, Richardson AnimalLuv, and SNN work together to fix dogs and cats in seven low-income apartment complexes where 90% of the residents own unsterilized pets and it is estimated that over 500 free roaming cats live.
- **Vaccinations to Sterilization Program** - SNN volunteers walk neighborhoods and meet with pet owners about free vaccinations and sterilizations. SNN tracks statistics on the number of visits (owner contacts) it takes to turn a "not interested" pet owner into a pet owner who gets their pet vaccinated and sterilized.
- **City of Fort Worth pilot return-to-field and feral cat program in Fairmount area.** This program begins in January 2015 with a goal to save every feral cat that enters the shelter from this targeted area by sterilizing, chipping and vaccinating the cats and returning them to the field. The program will include an education program for homeowners on TNR, free sterilizations for feral cats and \$20 spay/neuter for owned cats. Our goal is to help the community understand how sterilizing feral cats and returning them to the field makes for a more humane and happy community.

CLIENT'S COPY



**Application for Extension of Time To File an  
Exempt Organization Return**▶ **File a separate application for each return.**

OMB No. 1545-1709

▶ Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

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

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

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

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only. . . . ☐

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

Enter filer's identifying number, see instructions

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	<u>Spay Neuter Network</u>	<u>20-0276988</u>
	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	<u>PO Box 515</u>	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<u>Kaufman, TX 75142</u>	

Enter the Return code for the return that this application is for (file a separate application for each return). . . . . **01**

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

- The books are in the care of ▶ Bonnie Hill

Telephone No. ▶ (972) 472-3500 Fax No. ▶ \_\_\_\_\_

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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 14, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ▶ ☒ calendar year 20 13 or
- ▶ ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

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

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

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



2013

## Federal Exempt Organization Tax Summary

Page 1

Client 1

Spay Neuter Network

20-0276988

8/14/14

8:55 PM

	2013	2012	Diff
<b>REVENUE</b>			
Contributions and grants.....	712,252	433,838	278,414
Program service revenue.....	918,793	993,021	-74,228
Investment income.....	16,388	12,583	3,805
Total revenue.....	1,647,433	1,439,442	207,991
<b>EXPENSES</b>			
Salaries, other compen., emp. benefits..	207,915	199,580	8,335
Other expenses.....	1,066,302	936,195	130,107
Total expenses.....	1,274,217	1,135,775	138,442
<b>NET ASSETS OR FUND BALANCES</b>			
Revenue less expenses.....	373,216	303,667	69,549
Total assets at end of year.....	2,578,484	2,273,997	304,487
Total liabilities at end of year.....	359,907	428,636	-68,729
Net assets/fund balances at end of year.	2,218,577	1,845,361	373,216

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Client 1

Spay Neuter Network

20-0276988

8/14/14

08:55PM

**Form 990, Part III, Line 4e**  
**Program Services Totals**

	Program Services Total	Form 990	Source
Total Expenses	1,173,186.	1,173,186.	Part IX, Line 25, Col. B
Grants	0.	0.	Part IX, Lines 1-3, Col. B
Revenue	918,793.	918,793.	Part VIII, Line 2, Col. A

**Form 990, Part IX, Line 11g**  
**Other Fees For Services**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund- raising
Recruitment	1,378.		1,378.	
Total	\$ 1,378.	\$ 0.	\$ 1,378.	\$ 0.

**Form 990, Part IX, Line 24e**  
**Other Expenses**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	63.	63.		
Bank Service Charges	230.	230.		
Building Maintenance	20,195.	20,195.		
Bus & Van Expenses	15,811.	15,811.		
Clinic Supplies	4,667.	4,667.		
Contract Variance	8,330.	8,330.		
Credit Card Processing Fees	21,978.	21,978.		
Donations	250.	250.		
Dues & Subscriptions	310.	310.		
Employee Appreciation	554.		554.	
Feral Cat Expense	3,181.	3,181.		
Miscellaneous Expenses	-1,439.		-1,439.	
Postage and Shipping	12,632.	12,632.		
Printing and Publications	1,758.	1,758.		
Reimbursed Expenses	10.	10.		
Staff Training	1,185.	1,185.		
Supplies	7,494.	7,494.		
Unrealized Gain on Investments	-16,074.		-16,074.	
Utilities	30,892.	30,892.		
Website	523.	523.		
Total	\$ 112,550.	\$ 129,509.	\$ -16,959.	\$ 0.

CLIENT'S COPY



12/31/13

## 2013 Federal Book Summary Depreciation Schedule

Page 1

Client 1

Spay Neuter Network

20-0276988

8/14/14

08:55PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 990/990-PF										
Auto / Transport Equipment										
67	2013 Van	12/31/12		30,820			771	S/L MQ	5	6,164
Total Auto / Transport Equipment				30,820		0	771			6,164
Buildings										
4	Building	7/01/09		233,145			20,678	S/L MM	39	5,978
18	Building	7/01/09		264,807			23,487	S/L MM	39	6,790
35	Sign	9/01/09		5,177			3,623	S/L HY	5	1,035
36	Asphalt	7/02/09		2,650			1,855	S/L HY	5	530
37	Fencing	7/15/09		11,166			7,816	S/L HY	5	2,233
38	Landscaping	8/06/09		6,546			4,582	S/L HY	5	1,309
Total Buildings				523,491		0	62,041			17,875
Land										
17	Land	1/01/09		56,675						0
Total Land				56,675		0	0			0
Machinery and Equipment										
1	Clinic Equipment	7/18/05		34,404			27,252	S/L HY	5	0
2	Clinic Equipment	7/01/06		4,983			4,983	S/L HY	5	0
3	Box Truck	12/10/07		36,946			33,867	S/L HY	5	0
5	Telephones & Computers	11/01/08		2,389			2,389	S/L HY	5	0
6	Pulse Ox	11/01/08		708			708	S/L HY	5	0
7	Dryer	11/01/08		150			150	S/L HY	5	0
8	Software	11/01/08		330			314	S/L HY	5	16
9	Cages	11/10/08		5,802			4,930	S/L HY	5	580
10	Equipment	11/10/08		10,000			8,500	S/L HY	5	1,000
11	Equipment	11/10/08		2,175			1,849	S/L HY	5	218
12	Equipment	11/28/08		1,419			1,207	S/L HY	5	142
13	Crates	11/01/08		2,500			2,125	S/L HY	5	250
14	Work Tables	11/01/08		885			752	S/L HY	5	89
15	Work Tables	11/01/08		885			752	S/L HY	5	89
16	Equipment	11/01/08		3,400			2,890	S/L HY	5	340
19	Lighting	1/02/09		5,541			3,878	S/L HY	5	1,108

12/31/13

## 2013 Federal Book Summary Depreciation Schedule

Page 2

Client 1

Spay Neuter Network

20-0276988

8/14/14

08:55PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
20	IV Stands	5/01/09		884			619	S/L HY	5	177
21	Equipment	5/01/09		10,355			7,249	S/L HY	5	2,071
22	Kennels	2/05/09		4,258			2,982	S/L HY	5	852
23	Equipment	5/01/09		590			413	S/L HY	5	118
24	Surgery Equipment	2/15/09		17,878			12,516	S/L HY	5	3,576
25	Phone System	7/22/09		3,721			2,604	S/L HY	5	744
26	Autoclave	5/01/09		3,279			2,296	S/L HY	5	656
27	Label Printer	5/28/09		777			543	S/L HY	5	155
28	Equipment	5/31/09		608			427	S/L HY	5	122
29	2 Pulse Ox	5/01/09		1,385			970	S/L HY	5	277
30	Computer Service	5/01/09		1,720			1,204	S/L HY	5	344
31	Printers	5/01/09		2,760			1,932	S/L HY	5	552
32	Software	5/01/09		330			231	S/L HY	5	66
33	Computer Memory	5/01/09		44			31	S/L HY	5	9
34	Computer Equipment	5/01/09		145			102	S/L HY	5	29
39	Washer	12/01/10		211			89	S/L MQ	5	42
40	Printer	2/15/11		200			60	S/L HY	5	40
41	Computer Electronics	2/15/11		77			23	S/L HY	5	15
42	Computer	2/15/11		574			172	S/L HY	5	115
43	Cages	2/21/11		1,615			485	S/L HY	5	323
44	Anesthesia Equipment	3/16/11		7,120			2,136	S/L HY	5	1,424
45	Equipment	3/18/11		70			21	S/L HY	5	14
46	Tables	3/24/11		260			78	S/L HY	5	52
47	Cage Name Holders	3/29/11		176			53	S/L HY	5	35
48	Service Cart for Computer	4/03/11		70			21	S/L HY	5	14
49	30 Spay Packs	4/05/11		3,150			945	S/L HY	5	630
50	Hydro Sprayers	4/11/11		95			29	S/L HY	5	19
51	Printer	4/11/11		169			51	S/L HY	5	34
52	Bins & Trash Cans	4/13/11		86			26	S/L HY	5	17
53	Platform Truck	4/13/11		60			18	S/L HY	5	12
54	Hand Trucks	5/06/11		472			141	S/L HY	5	94
55	Oxygen Cart	5/19/11		139			42	S/L HY	5	28
56	Bookshelf	5/21/11		10			3	S/L HY	5	2
57	Equipment	6/01/11		31			9	S/L HY	5	6
58	Utility Carts	6/08/11		143			43	S/L HY	5	29
59	Locking Storage Cabinet	6/08/11		628			189	S/L HY	5	126
60	Traps	6/11/11		1,826			548	S/L HY	5	365
61	Pulse Oximeter	6/16/11		511			153	S/L HY	5	102
62	Equipment	7/05/11		138			42	S/L HY	5	28



12/31/13

## 2013 Federal Book Summary Depreciation Schedule

Page 3

Client 1

Spay Neuter Network

20-0276988

8/14/14

08:55PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
63	Equipment	8/30/11		69			21	S/L HY	5	14
64	Copier	8/31/11		268			81	S/L HY	5	54
65	2 Desks	8/31/11		180			54	S/L HY	5	36
66	Washing Machine/Scale	11/30/11		339			102	S/L HY	5	68
68	Clinic Equipment	12/31/12		5,483			137	S/L MQ	5	1,097
69	Clinic Equipment	12/31/12		13,746			12,420	S/L MQ	5	522
70	Spay/Neuter Mobile Clinic	1/18/13		150,000				S/L HY	5	15,000
71	Spay/Neuter Mobile Clinic	7/17/13		100,000				S/L HY	5	10,000
72	Monitor	2/11/13		129				S/L HY	5	13
73	Server Rack	2/15/13		450				S/L HY	5	45
74	Equipment	2/25/13		494				S/L HY	5	49
75	Traps	2/28/13		2,596				S/L HY	5	260
76	Computer	3/03/13		574				S/L HY	5	57
77	Computer	3/11/13		920				S/L HY	5	92
78	Server Rack	3/16/13		170				S/L HY	5	17
79	Oxygen Machine	3/20/13		1,980				S/L HY	5	198
80	Camera	4/06/13		347				S/L HY	5	35
82	2 Dryers	4/20/13		808				S/L HY	5	81
83	Server Rails	7/13/13		80				S/L HY	5	8
84	Equipment	7/31/13		5,345				S/L HY	5	535
85	Computer Equipment	8/29/13		21				S/L HY	5	2
Total Machinery and Equipment				463,081		0	148,857			45,329
Total Depreciation				1,074,067		0	211,669			69,368
Grand Total Depreciation				1,074,067		0	211,669			69,368

8:58 PM  
08/14/14  
Cash Basis

# Spay Neuter Network

## Profit & Loss

January through December 2013

	Jan - Dec 13
Ordinary Income/Expense	
Income	
Donated Items-Value of Noncash	10,623.75
General Admin Fund	
General Donations	20,450.18
Spay It Forward	5,709.58
Total General Admin Fund	26,159.76
Microchips	
Microchips Expenses	-32,500.00
Microchips Income	
Microchip Grants	2,620.00
Microchips Income - Other	47,679.50
Total Microchips Income	50,299.50
Microchips Wellness Income	4,234.50
Total Microchips	22,034.00
New Stationary Clinic	
Vet Clinic Income	
Dallas Co-pay	5,160.00
Grants	542,031.97
Vet Clinic Income - Other	689,374.55
Total Vet Clinic Income	1,236,566.52
Wellness Clinic Income	177,502.53
Total New Stationary Clinic	1,414,069.05
Reimbursable Expenses	
Equipment covered by Grants	35,938.64
Personnel covered by Grants	60,303.88
Travel covered by Grants	200.00
Reimbursable Expenses - Other	29,213.43
Total Reimbursable Expenses	125,655.95
Total Income	1,598,542.51
Cost of Goods Sold	
Clinic Supplies	
Credit Card Processing Fees	21,978.02
Supplies indirect to surgery	64,550.13
Surgery patient supplies	153,690.95
Targeted promotions	14,533.91
Clinic Supplies - Other	-1,205.92
Total Clinic Supplies	253,547.09
Contract Variance	8,330.33
Feral Cat Expense	3,181.45
Technical and Veterinary Fees	
Data Entry	8,543.38
Insurance Bonus	3,750.16
Payroll Taxes	
Payroll Ft Office/Driver Taxes	3,635.33
Payroll Surgical Taxes	19,289.67
Total Payroll Taxes	22,925.00
Surgical Payroll	
Front Office and Driver	62,862.81
Tech Fees	251,032.48
Total Surgical Payroll	313,895.29
Vet Fees	264,634.18
Volunteer (time valued)	9,267.75
Total Technical and Veterinary Fees	623,015.76



8:58 PM

08/14/14

Cash Basis

# Spay Neuter Network

## Profit & Loss

January through December 2013

	Jan - Dec 13
Total COGS	888,074.63
Gross Profit	710,467.88
Expense	
Auto and Travel	
Bus	
Bus Expenses	6,008.44
Bus Gas	2,483.84
Total Bus	8,492.28
Travel	
Airfare	2,596.30
Car Rental	192.06
Food	385.38
Gas	25.00
Lodging	1,960.34
Parking	206.00
Total Travel	5,365.08
Van	
Gas	9,158.02
Transportation Income	-14,134.00
Van Expenses	8,891.84
Van Insurance	3,403.38
Total Van	7,319.24
Total Auto and Travel	21,176.60
Building Rental and Maintenance	
Building Maintenance	6,215.62
Clinic Insurance	1,196.17
Total Building Rental and Maintenance	7,411.79
Depreciation Expense	69,368.19
Office and Administrative	
Administrative Personnel	
Administrative Insurance Bonus	1,138.52
Administrative Payroll Taxes	13,175.10
Administrative Salary	68,910.98
Total Administrative Personnel	83,224.60
Advertising	264.60
Bad Debt	63.22
Bank Service Charges	229.92
Clinic	
Clinic Software	1,874.82
Equipment Repair	2,791.83
Clinic - Other	0.00
Total Clinic	4,666.65
Donations	250.00
Dues & Subscription	309.95
Executive Director	80,000.00
Health Insurance	
Health Insurance - Company	11,949.24
Total Health Insurance	11,949.24
Internet	
Web Site	522.51
Total Internet	522.51
Miscellaneous Expense	
Employee Appreciation	554.10
Miscellaneous Expense - Other	-1,439.03

8:58 PM

08/14/14

Cash Basis

# Spay Neuter Network

## Profit & Loss

January through December 2013

	Jan - Dec 13
Total Miscellaneous Expense	-884.93
Perks card	-100.95
Postage	
Postage - Clinic	1,964.45
Postage - Program Related	10,667.90
Postage - Other	0.00
Total Postage	12,632.35
Printing Expense	1,758.48
Professional Services-Building	13,979.43
Refund	-19.95
Reimbursed Expense	10.00
Staff Training	1,185.27
Supplies	7,725.60
Office and Administrative - Other	-211.56
Total Office and Administrative	217,554.43
Professional Fees	
Legal and Professional	21,439.39
Recruitment of Staff	1,377.87
Total Professional Fees	22,817.26
Utilities	
Telephone	19,649.56
Waste Management	1,068.11
Water, Electric & Gas	10,174.42
Total Utilities	30,892.09
Total Expense	369,220.36
Net Ordinary Income	341,247.52
Other Income/Expense	
Other Income	
dividend	15,335.58
Interest	1,051.50
Total Other Income	16,387.08
Other Expense	
Employee Loan	0.00
investment loss	-16,073.95
Total Other Expense	-16,073.95
Net Other Income	32,461.03
Net Income	373,708.55



8:57 PM  
08/14/14  
Cash Basis

# Spay Neuter Network

## Balance Sheet

As of December 31, 2013

Dec 31, 13

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
American National Bank	
American National Bank, CD	27,303.46
American National Bank, Savings	110,115.57
Checking - Operating Acct	71,806.34
KCAAP Merchant Services	40,926.22
Total American National Bank	250,151.59
American National Bank 2	
CDARS	360,098.96
ICS	100,030.39
Total American National Bank 2	460,129.35
BBVA Compass	
Guaranty Bank	102,593.59
Guaranty Bank - 24 mo CD	102,838.02
Total BBVA Compass	205,431.61
Cash Account	48.48
TD Ameritrade	
American Century Diversified BD	26,827.05
Aston funds	1,102.14
FPA - Cressent Portfolio	118,708.33
Global Diversified Inc	19,400.74
Insured Dep Acct	2,368.38
JP Morgan-Strategic Income OOP	137,480.28
JP Morgan FDS - Income Builder	67,034.01
Mainstay Funds Marketfield Fund	110,013.60
Manager Bond Fund (mutual fund)	65,959.98
Schroder FDS Absolute Return	6,442.37
Total TD Ameritrade	555,336.88
Wells Fargo	
Wells Fargo - Checking	41,743.38
Wells Fargo - Savings	190,491.53
Total Wells Fargo	232,234.91
Total Checking/Savings	1,703,332.82
Accounts Receivable	
Accounts receivables	-10,680.00
Total Accounts Receivable	-10,680.00
Other Current Assets	
Inventory	56,031.54
Total Other Current Assets	56,031.54
Total Current Assets	1,748,684.36
Fixed Assets	
12' Box Supreme Truck	36,946.01
2013 Ford Van	30,819.78
2013 Spay/Neuter Mobile Clinic	250,000.00
Accumulated Depreciation	-281,036.72
Building	523,491.21
Clinic Equipment	176,134.82
Land Purchase	56,675.06
Total Fixed Assets	793,030.16
Other Assets	
Investment Market Accounts	
American Century Div - Market	-1,219.64
Aston Funds - Market	31.97
Crescent - Market	8,887.08

8:57 PM  
08/14/14  
Cash Basis

**Spay Neuter Network**  
**Balance Sheet**  
As of December 31, 2013

	Dec 31, 13
Global Diversified Inc - Market	371.63
Income Builder - Market	3,384.92
Mainstay Funds - Market	9,128.19
Manager Bond - Market	381.77
Schroder FDS Absolute - Market	-134.51
Strategic Income - Market	-1,123.70
Total Investment Market Accounts	19,707.71
Prepaid insurance	6,379.50
Total Other Assets	26,087.21
<b>TOTAL ASSETS</b>	<b>2,567,801.73</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
American Express	2,432.09
Total Credit Cards	2,432.09
Other Current Liabilities	
Accounts payable - Other	22,187.49
Restricted Funds	
Restricted Funds - Spay Dallas	28,855.05
Restricted Funds - Other	293,572.66
Total Restricted Funds	322,427.71
Total Other Current Liabilities	344,615.20
Total Current Liabilities	347,047.29
Total Liabilities	347,047.29
Equity	
Non Cash Donations	3,872.00
Temporarily Restricted Funds	2,180.30
Unrestrict (retained earnings)	1,840,993.59
Net Income	373,708.55
Total Equity	2,220,754.44
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,567,801.73</b>



# **OUR PRIVACY POLICY**

## **YOUR INFORMATION**

Your nonpublic personal information is collected from various sources:

- Information received from you on tax organizers, worksheets, client questionnaires, applications and other financial documentation you provide;
- Information you provide during personal interviews and telephone conversations;
- Information about your transactions with the firm;
- Information received about you from consumer reporting agencies if background or credit checks are conducted on your behalf.

## **NON-DISCLOSURE**

Your nonpublic personal information is not disclosed to any person or party, except as required by law or to facilitate filing your tax return.

Upon closing your account, your nonpublic personal information will not be disclosed to any person or party.

## **SECURITY**

Access to your information is restricted in a variety of ways:

- Only to those employees who have a need to know to provide products or services to you;
- Physical security, electronic security safeguards and strict procedural measures consistent with federal standards are in place to protect your nonpublic personal information.

Your privacy is important. Please trust that protecting your information is equally important.

Please call if you have any questions.

# **Sheila A Kight CPA**

## **A Professional Corporation**

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**Spay Neuter Network**

**PO Box 515, Kaufman, TX 75142**

Sheila A Kight CPA PC is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

### ***Scope of Engagement***

We will prepare the following federal and state tax returns for you for the year ended 12/31/2013:

**990**

### **Federal Income Tax Return Form**

We will not prepare any tax returns except those identified above without your written authorization to do so. We will prepare your tax returns based upon information and representations that you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

### ***Client Responsibilities***

We will provide you with an income tax organizer to help you compile and document the information we will need to prepare your income tax returns. It is your obligation to complete the tax organizer with accurate and complete information, including worldwide income.

Unless we are otherwise advised, you are responsible for confirming that personal expenses, if any, are segregated from business expenses and expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses are supported by necessary



records required by the IRS and other taxing authorities. At your request, we are available to answer your questions and advise you on the types of supporting records required.

You acknowledge your responsibility to inform us of any bartering transactions, listed transactions or transactions of interest as designated by the IRS. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from your failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

You are responsible for determining your state or local tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided us and other information that comes to our attention, we believe you may have an obligation to file additional tax returns, we will notify you of this in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this in a separate engagement letter and delineate the additional charges for this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. Based upon the information which you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, we will confirm this in a separate engagement letter and delineate the additional charges for this service.

You are responsible for complying with any other country's reporting requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

*If you wish to take a tax position based on the advice of another tax advisor, you agree to obtain a written statement from the advisor confirming that the position should meet the substantial authority, or "more likely than not" standards, as applicable. To the extent a position is based on the advice of another tax advisor, prior to preparing or signing the tax return, the American Institute of Certified Public Accountants Statements on Standards for Tax Services Section 100 requires our firm to have a good faith belief that the position has at least a realistic possibility of being sustained administratively or*

*judicially on its merits, if challenged. You agree to pay additional charges incurred to perform required research. (Optional)*

You have final responsibility for your income tax returns. Check them carefully for accuracy and completeness before you sign them.

### ***CPA Firm Responsibilities***

We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your marital status has changed, you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We will use our judgment to resolve questions in your favor where a tax law is unclear assuming there is reasonable justification for doing so. Whenever we are aware that an applicable tax law is unclear or there are conflicting interpretations of the law by authorities, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, laws, regulations, and their interpretations. If the IRS or state tax authorities later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability, and you hereby release us from any such additional tax, interest, and penalties or other fees and assessments.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services.

Our engagement does not include any procedures designed to discover fraud, theft, or other irregularities, if any exist.

*If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your income tax returns. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. We recommend you review all brokerage (or investment advisory) statements promptly and carefully, and direct any questions regarding activities on your account to your broker (or investment advisor). (Optional)*

Our engagement does not include tax-planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. If you ask us to represent you, we will



confirm this in a separate engagement letter and delineate how additional charges for this service will be calculated.

### ***Timing of the Engagement***

We expect to begin the preparation of your returns upon receipt of the completed 2013 tax organizer and all tax documents requested either in the organizer or by our office.

If your return is electronically filed, our services will be concluded upon the earlier of the filing and acceptance of your 2013 tax returns by the appropriate taxing authorities or one year from the execution of date of this letter. You will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization, and [state equivalent authorization form] before your returns can be filed electronically. You are responsible for reviewing the accuracy of all tax returns and any accompanying schedules and statements prior to filing.

If your return is filed by mail, our services will be concluded upon the earlier of delivery to you of your 2013 tax returns for your review and filing with the appropriate taxing authorities or one year from the execution date of this letter.

### ***Extensions of Time to File Tax Returns***

The original filing due dates for your income tax returns are May 15, 2014 for federal x]

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines.

**To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this in writing. Our firm will not file these applications unless we receive either a signed copy of this engagement letter or your express written authorization to do so. In some cases, your signature may be needed on such applications prior to filing. Failure to timely file for an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.**

We are available to discuss this matter with you at your request at our regular hourly fee if the need arises.

### ***Penalties and Interest Charges***

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by the taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose, or inadequate

disclosure of income or tax positions, can result in the imposition of penalties and interest charges.

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. A completed IRS Form 8275 or 8275-R, which discloses all relevant facts, may be required to be attached to your tax return to meet the adequate disclosure requirement. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and be more than just arguable.

You agree to advise us if you wish to disclose a tax treatment(s) on your return. If you request our assistance in identifying or performing further research to ascertain if there is "substantial authority" for the proposed position to be taken on the tax items in your returns, we would be pleased to discuss providing this additional service to you under the terms of a separate engagement letter. It is your responsibility to contact us if additional assistance is required.

Unless an undisclosed tax position meets the substantial authority or "more likely than not" standard, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach a completed Form 8275 or 8275-R to your tax return for filing after we discuss the situation with you. You also agree to hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless for any and all actual and consequential damages (including but not limited to taxes, penalties, interest, and attorneys fees and costs) that you incur as a result of including such disclosures with your filed tax returns regardless of the nature of the claim, including the negligence of any party.

### ***Fees and Billings***

*We require a full payment of fee upon completion of our work. We will contact you via the e-mail address you provide (or mailing address, if no valid e-mail address is provided) to advise you when the returns are completed and available for filing. Once we have verified receipt of your valid payment, we will either provide you with the completed returns for filing or file the returns electronically on your behalf.*

Our professional fee for the services outlined above will be **\$350**. This fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee depends upon the availability, quality, and completeness of your records. You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis.

In the event your records are not submitted in a timely manner, or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct the problem. If this occurs, we will contact you to discuss the matter



and the anticipated delay in completing our engagement prior to rendering further services.

We will bill you for our professional fees, expenses and out-of-pocket costs as of the date we deliver our work product to you. Payment is due within 10 days of the date on the billing statement. If payment is not received by the due date, you will be assessed interest charges of 10 % per month on the unpaid balance.

You agree that in the event your payment of tax is not received by the due date of the tax return, we will not be responsible for your failure to meet government and other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet the deadlines, and for any other damages (including, but not limited to consequential, indirect, lost profits, or punitive damages) incurred by you as a result of the late filing or non-filing of the tax returns.

#### ***Electronic Data Communication and Storage and Use of Third Party Service Provider***

In the interest of facilitating our services to your company, we may communicate by facsimile transmission, send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

#### ***Termination and Other Terms***

##### **Record Retention Policy**

Our records retention policy requires us to return all original records and documents that you have given us to you at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your financial reports and tax returns. Our records and files are our property and are not a substitute for your own records. Our firm destroys our engagement files and workpapers after a period of 5 years. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

**COPIES OF RETURNS (VIA FAX/EMAIL/HARD COPY) MAY BE REQUESTED AT THE FEE OF \$50.00 PER YEAR.**

Any claim arising out of this Agreement shall be commenced within one year of the delivery of the work product to the client.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

At the completion of our engagement, the original source documents will be returned to you. Workpapers and other documents created by us are our property. Such original workpapers will remain in our control, and copies are not to be distributed without our prior written consent.

If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

We appreciate the opportunity to be of service to you. Please date and sign the enclosed copy of this engagement letter and return it to us in the envelope provided to acknowledge your agreement with its terms. It is our policy to initiate services only after we receive the signed copy of this engagement letter from you.

Very truly yours,

\_\_\_\_\_  
Sheila A Kight CPA  
Sheila A Kight CPA PC

ACCEPTED BY:

\_\_\_\_\_  
[Client Signature]

\_\_\_\_\_  
[ Spouse 's Signature]

\_\_\_\_\_  
[Date]

\_\_\_\_\_  
[Email]

**PO Box 280, Canton, TX 75103**  
**Office 903.567.4909 Fax 903.567.2465**