

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.

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the **2016** calendar year, or tax year beginning **2016**, and ending _____

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

C Athens Area Humane Society of Clarke County and SPCA, Inc.
 1781 Mars Hill Road
 Watkinsville, GA 30677

D Employer identification number: **58-1847318**

E Telephone number: **706-705-2247**

G Gross receipts \$ **1,220,576.**

F Name and address of principal officer: **Jane Stewart**
Same As C Above

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? If "No," attach a list. (see instructions) Yes No

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.athenshumane.org**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **1989**

M State of legal domicile: **GA**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The Society rescues & cares for stray and abandoned cats, kittens, dogs and other small animals. Animals are adopted to responsible homes.</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).....	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	0
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a).....	5	0
	6 Total number of volunteers (estimate if necessary).....	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34.....	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	457,644.	643,523.
	9 Program service revenue (Part VIII, line 2g).....	420,618.	445,042.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	116,703.	81,831.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	52,763.	48,608.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	1,047,728.	1,219,004.
	Expenses	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).....		436,970.	508,317.
16a Professional fundraising fees (Part IX, column (A), line 11e).....		10,812.	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,487.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....		329,486.	416,233.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	777,268.	924,550.	
19 Revenue less expenses. Subtract line 18 from line 12.....	270,460.	294,454.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year 3,427,771.	End of Year 3,722,079.
	21 Total liabilities (Part X, line 26).....	24,632.	24,486.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	3,403,139.	3,697,593.

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.

Sign Here

Signature of officer: **Jane Stewart** Date: _____
 Type or print name and title: **Executive Director**

Paid Preparer Use Only

Print/Type preparer's name: **Ronda Holloway** Preparer's signature: *Ronda Holloway* Date: **1/31/18**
 Firm's name: **RONDA HOLLOWAY CPA, PC** Check if self-employed PTIN: **P00294351**
 Firm's address: **PO BOX 6546 ATHENS, GA 30604-6546** Firm's EIN: **58-1208981** Phone no.: **706-549-7343**

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Grizzard (event type)	Events (event type)	None (total number)	(add column (a) through column (c))	
REVENUE	1	Gross receipts	76,441.	44,438.	120,879.	
	2	Less: Contributions	76,441.		76,441.	
	3	Gross income (line 1 minus line 2)		44,438.	44,438.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
	11	Net income summary. Subtract line 10 from line 3, column (d)				44,438.

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		REVENUE	1	Gross revenue	
DIRECT EXPENSES	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

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' on 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 |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered 'Yes' on 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	2,678,062.	2,747,534.	2,706,999.	2,650,167.	2,894,818.
b Contributions					
c Net investment earnings, gains, and losses	62,076.	22,302.	95,334.	105,590.	131,686.
d Grants or scholarships					
e Other expenditures for facilities and programs	88,222.	91,774.	54,799.	48,758.	376,337.
f Administrative expenses					
g End of year balance	2,651,916.	2,678,062.	2,747,534.	2,706,999.	2,650,167.

- 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 on 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:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | X |
| (ii) related organizations | 3a(ii) | X |
| b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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' on 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				
b Buildings		440,292.	112,922.	327,370.
c Leasehold improvements				
d Equipment		328,139.	192,914.	135,225.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				462,595.

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) Tina Spring President	0	X					0.	0.	0.	
(2) Mark Martin Vice President	0	X					0.	0.	0.	
(3) Jarrett Eidell Director	0	X					0.	0.	0.	
(4) Michael Cass Treasurer	0	X					0.	0.	0.	
(5) Sean Hicks Director	0	X					0.	0.	0.	
(6) Kym Chambers Director	0	X					0.	0.	0.	
(7) Michelle Roche Director	0	X					0.	0.	0.	
(8) Lauren Turner Director	0	X					0.	0.	0.	
(9) Ashley Kraeling Director	0	X					0.	0.	0.	
(10)										
(11)										
(12)										
(13)										
(14)										

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
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns.....				
	1 b Membership dues.....				
	1 c Fundraising events.....	76,441.			
	1 d Related organizations.....				
	1 e Government grants (contributions)....				
	1 f All other contributions, gifts, grants, and similar amounts not included above...	567,082.			
	1 g Noncash contributions included in lines 1a-1f: \$				
	1 h Total. Add lines 1a-1f.....	643,523.			
Program Service Revenue	2 a <u>Surgery Fees</u>		217,843.	217,843.	
	2 b <u>Adoptions</u>		206,434.	206,434.	
	2 c <u>Pet Care Clinic</u>		18,997.	18,997.	
	2 d <u>Medications</u>		1,768.	1,768.	
	2 e				
	2 f All other program service revenue...				
	2 g Total. Add lines 2a-2f.....		445,042.		
	3 Investment income (including dividends, interest and other similar amounts).....		81,831.	81,831.	
4 Income from investment of tax-exempt bond proceeds.....					
5 Royalties.....					
Other Revenue	6 a Gross rents.....				
	6 b Less: rental expenses.....				
	6 c Rental income or (loss).....				
	6 d Net rental income or (loss).....				
	7 a Gross amount from sales of assets other than inventory.....				
	7 b Less: cost or other basis and sales expenses.....				
	7 c Gain or (loss).....				
	7 d Net gain or (loss).....				
	8 a Gross income from fundraising events (not including \$ 76,441. of contributions reported on line 1c). See Part IV, line 18.....		44,438.		
	8 b Less: direct expenses.....				
	8 c Net income or (loss) from fundraising events.....		44,438.		
	9 a Gross income from gaming activities. See Part IV, line 19.....				
	9 b Less: direct expenses.....				
	9 c Net income or (loss) from gaming activities.....				
	10 a Gross sales of inventory, less returns and allowances.....		5,742.		
	10 b Less: cost of goods sold.....		1,572.		
	10 c Net income or (loss) from sales of inventory.....		4,170.	4,170.	
	11 a				
11 b					
11 c					
11 d All other revenue.....					
11 e Total. Add lines 11a-11d.....					
12 Total revenue. See instructions.....		1,219,004.	531,043.	0.	0.

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 domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	60,000.	55,200.	4,800.	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.	398,189.	366,334.	31,855.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	7,482.	6,647.	835.	
10 Payroll taxes.	42,646.	39,234.	3,412.	
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	6,216.		6,216.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	10,610.	7,123.		3,487.
13 Office expenses.	25,818.	20,655.	5,163.	
14 Information technology.	5,261.	4,735.	526.	
15 Royalties.				
16 Occupancy.	21,683.	18,183.	3,500.	
17 Travel.	5,620.	5,441.	179.	
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.				
23 Insurance.	25,700.	23,130.	2,570.	
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 <u>Animal Care</u>	314,396.	314,396.		
b <u>Printing and Publications</u>	500.	500.		
c <u>Postage and Shipping</u>	429.		429.	
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	924,550.	861,578.	59,485.	3,487.
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).				

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	
Assets	1	Cash — non-interest-bearing	275,849.	1	254,005.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,140.	4	28,376.
	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	7,804.	8	7,804.
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 768,431.		
	10b	Less: accumulated depreciation	10b 305,836.		
	10c		464,843.	10c	462,595.
	11	Investments — publicly traded securities	2,678,062.	11	2,968,695.
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	73.	14	604.
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	3,427,771.	16	3,722,079.	
Liabilities	17	Accounts payable and accrued expenses	24,632.	17	24,486.
	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		25	
	26	Total liabilities. Add lines 17 through 25	24,632.	26	24,486.
Net Assets or Fund Balances	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	3,403,139.	27	3,697,593.
	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	Total net assets or fund balances.	3,403,139.	33	3,697,593.	
34	Total liabilities and net assets/fund balances.	3,427,771.	34	3,722,079.	

BAA

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	1,219,004.
2	Total expenses (must equal Part IX, column (A), line 25)	2	924,550.
3	Revenue less expenses. Subtract line 2 from line 1	3	294,454.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,403,139.
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	3,697,593.

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 type="checkbox"/> Cash <input checked="" 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.		
2 a	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
2 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 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.		
3 a	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
3 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.		

BAA

Form 990 (2016)