

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 2022**2021**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**Name of filer **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**EIN or SSN
94-1207695

Name and title of officer or person subject to tax

LINDA VAN KIRK EXECUTIVE DIR.**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here.	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>7,639,146.</u>
2a Form 990-EZ check here.	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here.	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here.	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here.	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here.	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here.	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here.	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here.	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here.	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____

and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize PRICE, PAIGE & COMPANY to enter my PIN 33963 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Linda Van Kirk

Date ▶

7/7/2023**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77658867713

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ HENRY OUM, CPA

Date ▶

6/2/2023

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Return of Organization Exempt From Income Tax

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

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY
103 S. HUGHES AVE.
FRESNO, CA 93706

D Employer identification number

94-1207695

E Telephone number

(559) 233-7722

G Gross receipts \$ 7,663,058.

F Name and address of principal officer: LINDA VAN KIRK
SAME AS C ABOVE

H(a) Is this a group return for subordinates? Yes ☐ No ☒H(b) Are all subordinates included? Yes ☐ No ☐
If "No," attach a list. See instructions.I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.CCSPCA.COM

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ L Year of formation: 1951 M State of legal domicile: CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE CENTRAL CALIFORNIA S.P.C.A.'S (CCSPCA) MISSION IS TO PROVIDE PROTECTION, PLACEMENT AND EDUCATION TO ENSURE RESPONSIBLE ANIMAL CARE.		
	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	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	55
	6	Total number of volunteers (estimate if necessary)	6	634
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	40,842.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	5,763,928.	6,007,215.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,249,794.	1,409,987.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	225,886.	138,847.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,344,162.	7,639,146.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,000.	
	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)	2,497,295.	2,372,060.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	2,767.	
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 139,072.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,523,905.	2,972,409.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,024,967.	5,344,469.
19	Revenue less expenses. Subtract line 18 from line 12	2,319,195.	2,294,677.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	15,443,050.	16,938,941.
	22	Net assets or fund balances. Subtract line 21 from line 20	338,986.	355,928.
			15,104,064.	16,583,013.

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		Date	
	LINDA VAN KIRK		EXECUTIVE DIR.	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	HENRY OUM, CPA	HENRY OUM, CPA		P01552333
	Firm's name ▶ PRICE, PAIGE & COMPANY			
	Firm's address ▶ 570 N MAGNOLIA AVE STE 100 CLOVIS, CA 93611	Firm's EIN ▶ 77-0203007	Phone no. (559) 299-9540	

May the IRS discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 09/22/21

Form 990 (2021)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

THE CENTRAL CALIFORNIA S.P.C.A.'S (CCSPCA) MISSION IS TO PROVIDE PROTECTION,
PLACEMENT AND EDUCATION TO ENSURE RESPONSIBLE ANIMAL CARE.

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 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 \$ 3,777,605. including grants of \$) (Revenue \$ 1,456,172.)SEE SCHEDULE O**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **▶** 3,777,605.

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 Section 501(c)(3) organizations. 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 donor-restricted endowments or in 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?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		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? <i>If 'Yes,' complete Schedule J.</i>		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? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b 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? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		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? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		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? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a 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. 2a 55		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a	X	
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O 3b	X	
4a 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)? 4a		X
b If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a 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? 6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
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? 7a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: 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. 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.		

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 on 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
1 a Enter the number of voting members of the governing body at the end of the tax year.	1 a 8		
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 on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent.	1 b 8		
2 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?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders? SEE SCHEDULE O	6	X	
7 a 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? .SEE. SCHEDULE O	7 a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7 b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: SEE SCHEDULE O			
a The governing body?	8 a	X	
b Each committee with authority to act on behalf of the governing body?	8 b		X
9 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 on Schedule O	9		X

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
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?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe on Schedule O how this was done .SEE. SCHEDULE O	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 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?		
a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	15 a	X
b Other officers or key employees of the organization.	15 b	X
If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
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 take steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► CA

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

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

19 Describe on Schedule O whether (and if so, how) the organization made 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, address, and telephone number of the person who possesses the organization's books and records ►

CENTRAL CAL SPCA 103 S. HUGHES AVE FRESNO CA 93706 (559) 233-7722

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

☐ 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) JANICE BREECH MANAGER	40 0					X		103,021.	0.	5,200.
(2) LINDA VAN KIRK EXECUTIVE DIR.	45 0			X				94,312.	0.	6,500.
(3) GAIL GORMAN DIRECTOR	1 0	X						0.	0.	0.
(4) CATHY GARNER TREASURER	2 0	X		X				0.	0.	0.
(5) ANTHONY ANDRADE PRESIDENT	4 0	X		X				0.	0.	0.
(6) PHIL ANDREWS VICE PRESIDENT	1 0	X		X				0.	0.	0.
(7) DAVID MILLER DIRECTOR	1 0	X						0.	0.	0.
(8) BARBARA ROE SECRETARY	2 0	X		X				0.	0.	0.
(9) CATHY CHASE-MASON DIRECTOR	1 0	X						0.	0.	0.
(10) APRIL SEMPER DIRECTOR	1 0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) -----										

1 b Subtotal 197,333. 0. 11,700.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 197,333. 0. 11,700.

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 ▶ 1

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.

	Yes	No
3		X

4 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? If 'Yes,' complete Schedule J for such individual.

	Yes	No
4		X

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.

	Yes	No
5		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 RevenueCheck 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 a				
	b Membership dues	1 b	1,695.			
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e	5,571,190.			
	f All other contributions, gifts, grants, and similar amounts not included above ...	1 f	434,330.			
	g Noncash contributions included in lines 1a-1f	1 g	136,817.			
	h Total. Add lines 1a-1f		6,007,215.			
	Program Service Revenue	Business Code				
2 a <u>SUGERY ANNEX</u>		797,358.	797,358.			
b <u>ANIMAL SHELTER</u>		458,988.	458,988.			
c <u>OTHER FEES, LESS PROMOS</u>		153,641.	153,641.			
d						
e						
f All other program service revenue ...						
g Total. Add lines 2a-2f		1,409,987.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		132,825.			132,825.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6 a				
	b Less: rental expenses	6 b				
	c Rental income or (loss)	6 c				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7 a		6,022.		
	b Less: cost or other basis and sales expenses	7 b				
	c Gain or (loss)	7 c		6,022.		
	d Net gain or (loss)		6,022.	6,022.		
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8 a	32,958.			
	b Less: direct expenses	8 b	18,569.			
	c Net income or (loss) from fundraising events		14,389.			
	9 a Gross income from gaming activities. See Part IV, line 19	9 a				
	b Less: direct expenses	9 b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	10 a	46,185.			
	b Less: cost of goods sold.	10 b	5,343.			
c Net income or (loss) from sales of inventory		40,842.		40,842.		
Miscellaneous Revenue	Business Code					
11 a <u>OTHER INCOME</u>		27,866.	27,866.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		27,866.				
12 Total revenue. See instructions		7,639,146.	1,443,875.	40,842.	132,825.	

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.	100,812.	0.	80,650.	20,162.
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.	1,798,508.	1,393,348.	340,938.	64,222.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	77,650.	53,517.	20,065.	4,068.
9 Other employee benefits.	243,507.	142,571.	84,051.	16,885.
10 Payroll taxes.	151,583.	111,771.	33,293.	6,519.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	9,476.		9,476.	
c Accounting.	83,476.		83,476.	
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.)	1,251,736.	1,202,067.	47,799.	1,870.
12 Advertising and promotion.	94,532.		94,532.	
13 Office expenses.	171,562.	40,085.	128,697.	2,780.
14 Information technology.	49,649.		49,649.	
15 Royalties.				
16 Occupancy.	277,948.	3,047.	274,901.	
17 Travel.	100,057.	100,057.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	6,873.	326.	6,501.	46.
20 Interest.	167.		167.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	184,708.	132,229.	46,947.	5,532.
23 Insurance.	192,839.	65,741.	125,899.	1,199.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>ANIMAL SUPPLIES</u>	327,906.	321,969.	500.	5,437.
b <u>VACCINATION/MEDICAL SUPPLIES</u>	203,261.	203,261.		
c <u>MISC EXPENSES</u>	10,603.		251.	10,352.
d <u>UNIFORMS</u>	7,616.	7,616.		
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	5,344,469.	3,777,605.	1,427,792.	139,072.
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 SheetCheck 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.....	5,948,894.	1	7,713,632.
	2 Savings and temporary cash investments.....	39,709.	2	
	3 Pledges and grants receivable, net.....		3	
	4 Accounts receivable, net.....	26,241.	4	46,526.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....	75,602.	8	92,664.
	9 Prepaid expenses and deferred charges.....	71,414.	9	82,317.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 8,656,971.		
	b Less: accumulated depreciation.....	10b 4,832,993.		
	11 Investments — publicly traded securities.....	2,599,226.	10c	3,823,978.
	12 Investments — other securities. See Part IV, line 11.....	5,622,585.	11	5,179,824.
	13 Investments — program-related. See Part IV, line 11.....		12	
	14 Intangible assets.....		13	
	15 Other assets. See Part IV, line 11.....		14	
16 Total assets. Add lines 1 through 15 (must equal line 33).....	1,059,379.	15		
	15,443,050.	16	16,938,941.	
Liabilities	17 Accounts payable and accrued expenses.....	303,036.	17	355,928.
	18 Grants payable.....		18	
	19 Deferred revenue.....	35,950.	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		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.....	338,986.	26	355,928.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions.....		14,908,568.	27	16,406,609.
28 Net assets with donor restrictions.....		195,496.	28	176,404.
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds.....			29	
30 Paid-in or capital surplus, or land, building, or equipment fund.....			30	
31 Retained earnings, endowment, accumulated income, or other funds.....			31	
32 Total net assets or fund balances.....		15,104,064.	32	16,583,013.
33 Total liabilities and net assets/fund balances.....		15,443,050.	33	16,938,941.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☒ X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,639,146.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,344,469.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,294,677.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	15,104,064.
5	Net unrealized gains (losses) on investments	5	-576,730.
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 on Schedule O). SEE SCHEDULE O	9	-238,998.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	16,583,013.

Part XII Financial Statements and ReportingCheck 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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2 a	X
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		
b Were the organization's financial statements audited by an independent accountant?	2 b	X
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		
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?	2 c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
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?	3 a	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 on Schedule O and describe any steps taken to undergo such audits	3 b	

BAA

TEEA0112L 09/22/21

Form 990 (2021)

SCHEDULE A
(Form 990)

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.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**

Employer identification number
94-1207695

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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations:
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,958,548.	5,084,186.	5,118,132.	5,763,928.	6,007,214.	26,932,008.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3.	4,958,548.	5,084,186.	5,118,132.	5,763,928.	6,007,214.	26,932,008.
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)						212,471.
6 Public support. Subtract line 5 from line 4.						26,719,537.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4.	4,958,548.	5,084,186.	5,118,132.	5,763,928.	6,007,214.	26,932,008.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	117,463.	123,325.	126,603.	126,142.	132,825.	626,358.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						27,558,366.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First 5 years. 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 stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).	14	96.96 %
15 Public support percentage from 2020 Schedule A, Part II, line 14.	15	96.64 %
16a 33-1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test—2020. 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 stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. 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 10 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 year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
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.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5 ...						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
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.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. 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 stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17.	18	%
19a 33-1/3% support tests—2021. 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. ► <input type="checkbox"/>		
b 33-1/3% support tests—2020. 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. ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ► <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If 'Yes,' complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?

b A family member of a person described on line 11a above?

c A 35% controlled entity of a person described on line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If 'No,' describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If 'Yes' or 'No,' provide details in **Part VI**.b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required – <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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Schedule A (Form 990) 2021

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

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

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY

Employer identification number

94-1207695

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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' on 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 (for example, recreation or education)	<input type="checkbox"/> Preservation of a 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on 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 make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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.....					
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 Term 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:

(i) Unrelated organizations..... 3a(i)

Yes	No
-----	----

(ii) Related organizations..... 3a(ii)

Yes	No
-----	----

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

Yes	No
-----	----

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.....		27,420.		27,420.
b Buildings.....		7,533,563.	3,909,946.	3,623,617.
c Leasehold improvements.....				
d Equipment.....		1,095,988.	923,047.	172,941.
e Other.....				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)..... 3,823,978.

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Schedule D (Form 990) 2021

Part VII Investments – Other Securities.

N/A

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

(a) Description of investment	(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' on 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' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. **SEE PART XIII.** ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	7,086,328.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-576,730.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-576,730.
3	Subtract line 2e from line 1	3	7,663,058.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.) SEE PART XIII	4b	-23,912.
c	Add lines 4a and 4b	4c	-23,912.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	7,639,146.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements	1	5,368,381.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.) SEE PART XIII	2d	23,912.
e	Add lines 2a through 2d	2e	23,912.
3	Subtract line 2e from line 1	3	5,344,469.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,344,469.

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.

PART X - FASB ASC 740 FOOTNOTE

THE ORGANIZATION IS A TAX-EXEMPT CORPORATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701(D) OF THE STATE OF CALIFORNIA CORPORATE CODE. THE ORGANIZATION IS SUBJECT TO TAXATION ON ANY UNRELATED BUSINESS INCOME.

THE ORGANIZATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. THE ORGANIZATION DOES NOT BELIEVE ITS STATEMENT OF FINANCIAL POSITION INCLUDES ANY UNCERTAIN TAX POSITIONS.

BAA

Schedule D (Form 990) 2021

Part XIII Supplemental Information (continued)**SCHEDULE D, PART XI, LINE 4B****OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

COGS.....	\$	-5,343.
FUNDRAISING EXPENSES.....		-18,569.
	TOTAL	<u>\$ -23,912.</u>

SCHEDULE D, PART XII, LINE 2D**OTHER EXPENSES AND LOSSES PER AUDITED F/S**

COGS.....	\$	5,343.
FUNDRAISING EXPENSES.....		18,569.
	TOTAL	<u>\$ 23,912.</u>

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**

Employer identification number
94-1207695

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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 GOLF TOURNAMEN (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	32,958.			32,958.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	32,958.			32,958.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	6,935.			6,935.
	6 Rent/facility costs				
	7 Food and beverages	3,417.			3,417.
	8 Entertainment				
	9 Other direct expenses	8,217.			8,217.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				18,569.
	11 Net income summary. Subtract line 10 from line 3, column (d)				14,389.

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	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
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: _____

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

b If 'Yes,' explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**

Employer identification number
94-1207695

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (SUPPLIES)	X	64	12,089	COST
26 Other ▶ (PET FOOD)	X	66	113,605	COST
27 Other ▶ (RAFFLE PRIZES)	X	55	11,123	FMV
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

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

Schedule M (Form 990) 2021

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M - ADDITIONAL INFORMATION

THE CCSPCA HAS REPORTED ITS NON-CASH CONTRIBUTIONS BASED ON THE NUMBER OF
CONTRIBUTIONS DURING THE FISCAL YEAR.

SCHEDULE O
(Form 990)

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 Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**

Employer identification number
94-1207695

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

DURING THE 2021-22 FISCAL YEAR, 20,600 ANIMALS CAME INTO CCSPCA'S SHELTER. CCSPCA'S LOW COST VACCINE CLINIC VACCINATED 1,745 CATS AND DOGS FOR RABIES. TOTAL VACCINATIONS ADMINISTERED WERE 5,972. 3,413 ANIMALS WERE PUT INTO THE FOSTER CARE PROGRAM. THE CCSPCA RECEIVED OVER 295,000 INCOMING CALLS FOR ALL DEPARTMENTS. DISPATCH AND ANIMAL CONTROL OFFICERS RESPONDED TO 17,153 CALLS, INCLUDING 435 INVESTIGATIVE COMPLAINTS OF ABUSE/CRUELTY/NEGLECT, 34 CASES OF HEALTH/SAFETY, AND 48 CASES OF PETS LOCKED IN CARS. 4,440 PETS WERE ADOPTED, INCLUDING 668 AT OFF-SITE LOCATIONS. SPAY/NEUTER SERVICES DEPARTMENT PERFORMED 3,718 SPAY/NEUTER SURGERIES FOR ADOPTED ANIMALS, 146 LOW COST/LOW INCOME SPAYS/NEUTERS FOR CLIENT OWNED ANIMALS, AND 3,495 FOR RESCUE ORGANIZATIONS. OTHER SERVICES PROVIDED INCLUDE EDUCATING SCHOOL AGED CHILDREN ON PET RESPONSIBILITY AND SAFETY WITH ANIMALS IN 32 SCHOOLS IN FRESNO COUNTY. CCSPCA EDUCATION STAFF TEACHES MANY CLASSES FOR FREE, INCLUDING DOG BITE PREVENTION, PET RESPONSIBILITY, ANIMAL CAREERS, SPAY/NEUTER AWARENESS, AND HOW TO HELP ANIMALS. THEY OFFER MULTIPLE EDUCATIONAL OPPORTUNITIES SUCH AS TOURING CLASSES, SPECIAL MEETING PRESENTATIONS, SAFETY CLASSES FOR PROFESSIONALS, CREATIVE EVENTS, SERVICE LEARNING PROJECTS, AND MANY OTHER SPECIAL ANIMAL RELATED REQUESTS FROM THE COMMUNITY. THE CCSPCA NETWORKS WITH OVER 150 RESCUE ORGANIZATIONS LOCATED THROUGHOUT CALIFORNIA, OREGON, WASHINGTON, NEVADA, AND CANADA. 4,005 PETS WERE TRANSFERRED TO RESCUE ORGANIZATIONS. THE CCSPCA IS AN OPEN ADMISSIONS SHELTER - THAT MEANS THEY ACCEPT EVERY ANIMAL, EVERY DAY 365 DAYS A YEAR - EVEN THE ONES WHOSE HEALTH, AGE OR PERSONALITY AREN'T IDEAL.

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

THE ORGANIZATION HAS MEMBERS.

Name of the organization **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**

Employer identification number
94-1207695

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

THE MEMBERS OF THE ORGANIZATION ELECT THE BOARD OF DIRECTORS BY WRITTEN BALLOT. MEMBERS OF THE BOARD OF DIRECTORS SHALL SERVE FOR THREE YEARS. THEIR TERMS OF OFFICE SHALL BE ARRANGED SO THAT THE TERMS OF THREE DIRECTORS SHALL EXPIRE EACH YEAR. EACH YEAR THREE DIRECTORS ARE ELECTED.

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

THE ORGANIZATION MAY NOT INCUR INDEBTEDNESS IN EXCESS OF \$5,000 AT ANY TIME UNLESS A GREATER SUM IS AUTHORIZED BY A RESOLUTION ADOPTED BY 2/3 VOTE OF THE MEMBERS PRESENT IN PERSON AT A REGULAR MEETING OF THE MEMBERSHIP OR AT A SPECIAL MEETING OF THE MEMBERSHIP CALLED FOR THAT PURPOSE. THE FOREGOING ACTION MAY ALSO BE TAKEN BY THE MEMBERS BY WRITTEN BALLOT PER THE BY-LAWS.

FORM 990, PART VI, LINE 8 - EXPLANATION OF NO CONTEMPORANEOUSLY DOCUMENTATION OF MEETINGS

THE CCSPCA DOES NOT HAVE ANY STANDING COMMITTEES OTHER THAN A NOMINATING COMMITTEE. THE OTHER COMMITTEES ARE AD HOC AND ARE NOT AUTHORIZED TO ACT ON BEHALF OF THE BOARD OF DIRECTORS. THE AUDIT AND MONTHLY FINANCIALS ARE PRESENTED TO THE BOARD FOR THEIR REVIEW AND APPROVAL. MINUTES OF THE ACTIONS ARE RECORDED IN THE FORMAL BOARD MINUTES.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT FORM 990 IS PROVIDED TO EACH BOARD MEMBER PRIOR TO FILING, EITHER VIA EMAIL OR OTHER METHODS. ANY QUESTIONS OR CONCERNS ARE RESOLVED BY THE BOARD OF DIRECTORS PRIOR TO SUBMISSION OF THE FORM 990 TO THE IRS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

WHEN ANY CONSTRUCTION PROJECT OR OTHER MAJOR EVENT IS UNDERTAKEN THE BEST INTERESTS OF THE CCSPCA ARE CONSIDERED FIRST. ANY ISSUES ARE REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS AND ARE PUT IN THE MINUTES. THE BOARD MONITORS AND REVIEWS POLICIES AT BOARD MEETINGS AS NEEDED. EMPLOYEES ARE REQUIRED TO NOTIFY IN WRITING ANY INSTANCES THAT COULD GIVE RISE TO CONFLICTS. THE EXECUTIVE DIRECTOR AND HUMAN

Name of the organization **CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY**

Employer identification number
94-1207695

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)

RESOURCES MANAGER REVIEW AND MONITOR ANY POTENTIAL EMPLOYEE CONFLICTS OF INTEREST ON A REGULAR BASIS.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE BOARD OF DIRECTORS SETS THE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THERE HAVE ONLY BEEN THREE EXECUTIVE DIRECTORS SINCE THE INCEPTION OF THE ORGANIZATION. COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS UTILIZING A COMPENSATION SURVEY OVER THE WEB, COMPARABLE COMPENSATION FROM OTHER NON-PROFIT AGENCIES AND VARIOUS OTHER SOURCES. THE EXECUTIVE DIRECTOR HAS THE DISCRETION TO SET THE COMPENSATION FOR THE SENIOR STAFF BASED ON COMPARATIVE INDUSTRIES AND THE LOCAL ENVIRONMENT.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE CCSPCA PROVIDES COPIES OF THEIR GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS TO ANYONE WHO REQUESTS IT.

**FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
OTHER PROFESSIONAL SERVICES	1,251,736.	1,202,067.	47,799.	1,870.
TOTAL	<u>\$ 1,251,736.</u>	<u>\$ 1,202,067.</u>	<u>\$ 47,799.</u>	<u>\$ 1,870.</u>

**FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

OTHER ADJUSTMENTS	\$ -238,998.
TOTAL	<u>\$ -238,998.</u>

6/30/22

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY

94-1207695

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
DEPR. SCHEDULE ONLY																
201 - LAND																
229	LAND-11.495 ACR	1/01/54		27,420							27,420					0
TOTAL 201 - LAND																
203 - BUILDINGS SPAY/NEUTER CLINIC																
39	HOSPITAL ADDITION	5/14/96	12/31/21	37,996							37,996	24,015	S/L	39		487
210	HOSPITAL ANNEX	7/07/81	6/30/22	10,000							10,000	9,943	S/L	35		0
219	HOLDING & LOUNGE AREA	2/28/83	6/30/22	25,992							25,992	25,943	S/L	35		0
255	HOSPITAL (ORIGINAL BUILDING)	9/01/80		187,868							187,868	187,868	S/L	30		0
320	SPAY/NEUTER CLINIC	6/30/22		1,435,207							1,435,207		S/L	39		0
321	CENTRAL VACUUM SYSTEM (S/N	6/30/22		8,100							8,100		S/L	39		0
TOTAL 203 - BUILDINGS SPAY/NE																
				1,705,163	0	0	0	0	0	0	1,705,163	247,769				487
205 - BUILDINGS																
23	COLUMBARIUM	6/15/90		108,241							108,241	91,882	S/L	31		0
25	COLUMBARIUM	7/01/90		1,550							1,550	1,550	S/L	31		0
34	CATTERY ADDITION	7/16/92	6/30/22	7,349							7,349	5,773	S/L	31		237
62	STORAGE SHED W/BRACKETS	11/05/99		2,908							2,908	2,908	S/L	7		0
91	SNACK BAR	10/31/03		117,741							117,741	53,461	S/L	39		3,019
108	BARN	4/30/04		236,283							236,283	104,259	S/L	39		6,059
148	NEW MAINTENANCE BUILDING	6/30/07		170,770							170,770	61,485	S/L	39		4,379
149	NEW ADMIN BUILDING	12/31/07		715,098							715,098	248,299	S/L	39		18,336
156	MAINT BUILDING-ADD'L EXPE	7/01/07		12,758							12,758	4,566	S/L	39		327

6/30/22

2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY

94-1207695

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
164	CREMATORIUM	9/30/09		89,178							89,178	26,965	S/L	39		2,287	
165	PUPPY/CATTERY BUILDING	2/28/10		452,288							452,288	131,917	S/L	39		11,597	
227	MAIN BUILDINGS	1/01/53		6,183							6,183	6,183	S/L	25		0	
228	NEW BUILDING	8/31/53		13,559							13,559	13,559	S/L	33		0	
230	FLAG POLE SET UP	11/30/61		151							151	151	S/L	15		0	
232	NEW BUILDING	10/31/66		34,686							34,686	34,686	S/L	30		0	
233	NEW DUPLEX HOUSE	6/30/68		16,900							16,900	16,900	S/L	30		0	
234	BLDG IMPROVEMENTS	6/30/69		35,155							35,155	35,155	S/L	20		0	
235	BUILDINGS	9/30/70		21,481							21,481	21,481	S/L	25		0	
236	BUILDINGS	8/31/72		6,119							6,119	6,119	S/L	25		0	
237	NEW SHELTER BUILDING	5/11/73		1,597							1,597	1,597	S/L	25		0	
238	NEW BLDG & CABINETS	4/30/74		2,324							2,324	2,324	S/L	25		0	
243	NEW BUILDING (EDUCATION-K	12/31/78		281,471							281,471	281,470	S/L	30		0	
245	NEW FENCE	1/03/80		4,724							4,724	4,724	S/L	20		0	
TOTAL 205 - BUILDINGS				2,338,514	0	0	0	0	0	0	2,338,514	1,157,414					46,241
207 - OFFICE EQUIPMENT																	
49	DESK FOR G.L.RAMBO	7/31/98	12/31/21	539							539	539	S/L	7		0	
97	VIRCO INC CHAIRS-60 CHAR	4/02/04		2,794							2,794	2,794	S/L	7		0	
139	COOKS - 21 RADIOS & ACCES	2/28/06		15,534							15,534	15,534	S/L	5		0	
199	NEC SV8100 PHONE SYSTEM	11/30/15		22,991							22,991	18,063	S/L	7		3,284	
221	4 DRAWER LEGAL FILE W/LOC	3/28/83		116							116	116	S/L	12		0	
223	CABINET	1/22/86		492							492	492	S/L	5		0	
226	4-FILE CABINETS	9/23/98		431							431	431	S/L	5		0	
241	2 - 4 DRAWER LEGAL FILES	10/24/78		220							220	220	S/L	10		0	
267	TWO NEW 4 DRAWER LEGAL FI	1/16/85		307							307	307	S/L	5		0	

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2021 FEDERAL BOOK DEPRECIATION SCHEDULE

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CENTRAL CALIFORNIA S.P.C.A FRESNO COUNTY
HUMANE SOCIETY

94-1207695

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
268	WOODEN WALL CABINETS	1/21/85		652							652	652	S/L	5		0
269	CABINET	3/13/85		354							354	354	S/L	5		0
	TOTAL 207 - OFFICE EQUIPMENT			44,430		0	0	0	0	0	44,430	39,502				3,284
	20850 - COMPUTER EQUIPMENT															
196	NEW SERVER & SERVER RACK	7/31/14		3,500							3,500	3,500	S/L	5		0
	TOTAL 20850 - COMPUTER EQUIP			3,500		0	0	0	0	0	3,500	3,500				0
	209 - PLANT EQUIPMENT															
1	STORAGE CONTAINER 8'X40'	7/07/16		4,470							4,470	4,311	S/L	7		159
83	COLD PRESSURE WASHER 3GPM	7/31/02		755							755	755	S/L	7		0
111	HP WATER SYS-NEW PUMP & M	9/07/04		2,259							2,259	2,259	S/L	7		0
113	HOT HIGH PRESSURE WASHER	2/22/05		1,721							1,721	1,721	S/L	7		0
138	GENERATOR FOR MOBIL ADOPT	1/23/06		2,262							2,262	2,262	S/L	7		0
141	CAGE COVERS-PUPPIES & CAT	7/31/06		3,018							3,018	3,018	S/L	7		0
146	TRACTOR	11/30/06		10,973							10,973	10,973	S/L	7		0
180	TRAILER-MOBILE MINI	12/20/11		2,284							2,284	2,284	S/L	7		0
183	MOBILE MINI TRAILER	5/08/12		2,500							2,500	2,499	S/L	7		0
201	STORAGE CONTAINER 8'X20'	11/12/15		3,463							3,463	2,722	S/L	7		495
202	CUSHMAN GOLF CART-USED	3/15/16		2,300							2,300	1,809	S/L	7		329
217	2-FOUR COMPARTMENT CAT CA	8/06/82		1,922							1,922	1,922	S/L	12		0
244	30 CAGES	5/15/79		5,542							5,542	5,542	S/L	10		0
283	KUBOTOA TRACTOR	12/31/17		17,981							17,981	8,991	S/L	7		2,569
284	KUBOTA FRONT LOADER	12/31/17		5,615							5,615	2,807	S/L	7		802
285	HUEBSCH LIGHT COMM WASHER	9/24/17		2,770							2,770	1,386	S/L	7		396

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291	PRO HAULER CART	8/09/18		2,164							2,164	773	S/L	7		309
292	DH1560 DISC HARROW	1/23/19		2,321							2,321	830	S/L	7		332
295	USED CASMAN GOLF CART	7/16/19		2,544							2,544	696	S/L	7		363
296	COMMERCIAL WASHER/DRYER	10/31/19		17,117							17,117	4,075	S/L	7		2,445
314	RICELAKEYS-35 VET SCALE (ADOP	7/07/21		2,258							2,258		S/L	7		323
TOTAL 209 - PLANT EQUIPMENT																
				96,239	0	0	0	0	0	0	96,239	61,635				8,522
211 - AUTOS & TRUCKS																
70	CAMPER SHELL FOR TACOMA	9/20/00		629							629	629	S/L	5		0
75	2001 CHEVY PU	7/10/01	12/31/21	20,068							20,068	20,068	S/L	5		0
76	2002 TOYOTA TRUCK K9-2	1/15/02	6/30/22	15,269							15,269	15,269	S/L	5		0
92	MOBILE ADOPTION UTIL TRAI	10/31/03		13,768							13,768	13,768	S/L	5		0
98	2004 TOYOTA TACOMA-K9-13	1/31/04		14,659							14,659	14,659	S/L	5		0
99	TRUCK TOP CAMPER SHELL K9	1/23/04		859							859	859	S/L	5		0
100	2004 FORD F-250 K9-12 W/D	3/31/04		39,283							39,283	39,283	S/L	5		0
121	TACOMA 05 TRUCK TOP	5/31/05		961							961	961	S/L	5		0
124	DIAMOND TRUCK BODY K9-4	7/31/05		17,181							17,181	17,181	S/L	5		0
125	'05 TOYOTA TACOMA K9 7	8/11/05		17,235							17,235	17,235	S/L	5		0
126	'05 TOYOTA TACOMA K9 23	8/03/05		17,473							17,473	17,474	S/L	5		0
127	DOG CAGES-K9-7	9/30/05		1,200							1,200	1,200	S/L	5		0
128	06 TOYOTA TACOMA K9 26	10/11/05	9/16/21	17,860							17,860	17,860	S/L	5		0
129	06 TOYOTA TACOMA-LINDA	10/23/05		22,375							22,375	22,376	S/L	5		0
130	06 TOYOTA TACOMA K9 27	10/21/05	10/19/21	17,860							17,860	17,860	S/L	5		0
131	06 TOYOTA TACOMA K9 28	10/31/05	10/27/21	17,860							17,860	17,860	S/L	5		0
132	5 SETS OF CAGES -5 NEW TR	10/31/05		5,534							5,534	5,534	S/L	5		0
133	5 CAMPER SHELLS- 5 NEW TR	11/04/05		5,207							5,207	5,207	S/L	5		0

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135	TRUCK TOP & ACCESSORY 572	9/26/05		1,041							1,041	1,041	S/L	5	5	0
150	2008 TOYOTA TACOMA-K9-8	11/06/07		17,970							17,970	17,970	S/L	5	5	0
155	99 CHEVY PICKUP K9-16	1/03/08		3,000							3,000	3,000	S/L	5	5	0
157	2000 FORD F-150 K9-11	4/30/08		8,500							8,500	8,500	S/L	5	5	0
160	07 DODGE RAM TRUCK-K9-20	8/19/08		18,270							18,270	18,270	S/L	5	5	0
162	2009 SANTA CRUZ TOYOTA-K9	1/29/09		18,414							18,414	18,414	S/L	5	5	0
163	TRUCK TOP ACCESSORY K9-6	2/17/09		1,080							1,080	1,080	S/L	5	5	0
168	2010 TOYOTA TACOMA K9-17	5/31/10		19,652							19,652	19,652	S/L	5	5	0
169	TRUCK TOP -K9-17	7/31/10		1,179							1,179	1,179	S/L	5	5	0
170	OUTDOORSMAN K-9 BOX	12/31/10		1,763							1,763	1,763	S/L	5	5	0
171	K9-14 TRUCK TOP ACCESSORY	1/31/11		1,198							1,198	1,198	S/L	5	5	0
172	K9-19 TRUCK TOP ACCESSORY	1/31/11		1,416							1,416	1,416	S/L	5	5	0
182	ADOPTION TRAILER	6/09/12		50,567							50,567	50,567	S/L	5	5	0
187	MANUEL GALHAMBRO HORSE TR	1/24/13		6,700							6,700	6,659	S/L	7	7	0
188	TRUCK TOP & ACCESSORY 217	2/27/13		2,800							2,800	2,800	S/L	5	5	0
271	05 FORD RANGER - K9-19 DO	6/30/11		4,500							4,500	4,500	S/L	5	5	0
273	2005 FORD F250	3/22/05		24,966							24,966	24,966	S/L	5	5	0
274	2014 FORD F250 K9-4 WITH	5/16/14		42,028							42,028	14,775	S/L	5	5	0
275	2014 FORD F250 K9-10 WIT	5/16/14		42,029							42,029	14,775	S/L	5	5	0
276	2014 FORD F250 K9-4 ADDL	7/31/14		2,005							2,005	2,005	S/L	5	5	0
277	2014 FORD F250 K9-10 ADDL	7/31/14		2,005							2,005	2,005	S/L	5	5	0
278	2015 FORD F250 K9-21 4X2	9/17/14		31,599							31,599	16,640	S/L	5	5	0
279	2016 FORD F250 K9-5 4X2 R	10/14/16		40,666							40,666	28,876	S/L	5	5	2,033
280	2017 TRANSIT CARGO VAN K9	10/31/16		27,830							27,830	23,608	S/L	5	5	1,855
281	2017 FORD TRANSIT LOW ROO	6/30/17		32,890							32,890	22,306	S/L	5	5	6,578
282	'05 TOYOTA TACOMA K9-24	3/21/05		16,577							16,577	16,577	S/L	5	5	0
286	2018 FORD TRANSIT 350 LOW	10/06/17		35,401							35,401	23,420	S/L	5	5	7,080

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287	2018 TRANSIT CARGO VAN K9	4/27/18		26,832							26,832	16,992	S/L	5		5,366
293	2018 FORD F250 4X6 K9-33	10/09/18		59,826							59,826	32,904	S/L	5		11,965
305	HORSE TRAILER	7/15/20		3,500							3,500	700	S/L	5		700
TOTAL 211 - AUTOS & TRUCKS																
				791,485	0	0	0	0	0	0	791,485	643,841				35,577
213 - EQUIP-HOSPITAL																
2	SCIL IPS DR XRAY SYSTEM	7/01/16		65,000							65,000	62,679	S/L	7		2,321
32	NEW ANESTHETIC MACHINE	6/26/92		1,950							1,950	1,950	S/L	7		0
36	ANESTHETIC MACH-SHIPING	12/08/92		347							347	347	S/L	7		0
71	ANESTHESIA MACHINE	9/22/00		3,010							3,010	3,010	S/L	7		0
80	QBC VET AUTO READ	2/28/02		8,630							8,630	8,630	S/L	7		0
112	MWI-AUTOCLOAVE MODEL M11-0	12/31/04		3,773							3,773	3,773	S/L	7		0
134	NONIN PULSE OXIMETER	9/19/05	6/30/22	1,082							1,082	1,082	S/L	7		0
151	LASER CYTE HEMATOLOGY ANA	8/20/07		16,590							16,590	16,590	S/L	7		0
190	ANESTHESIA MACHINE	5/31/13		6,350							6,350	6,350	S/L	7		0
191	WET PREP CABINET & FREIGH	5/31/13		2,668							2,668	2,668	S/L	7		0
192	SURGERY LIGHT	6/30/13		3,511							3,511	3,511	S/L	7		0
198	SONOSCAPE S2 2 PROBE 2 US	12/01/14		19,930							19,930	18,506	S/L	7		1,186
200	TONOVET TONOMETER	9/10/15		3,084							3,084	2,425	S/L	7		441
205	CAST CUTTER	3/30/81		396							396	396	S/L	12		0
206	MOBILE PREP TABLE	3/30/81		431							431	431	S/L	12		0
218	2-FOUR COMPARTMENT CAT CA	8/06/82		1,922							1,922	1,922	S/L	12		0
253	CENTIFUGE	8/07/80	6/30/22	540							540	540	S/L	10		0
254	CAGES	8/07/80		5,449							5,449	5,449	S/L	15		0
256	REFRACTOMETER	9/04/80	6/30/22	154							154	154	S/L	10		0
257	INSTRUMENT TABLE	9/04/80	12/31/21	137							137	137	S/L	10		0

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258	CHROME IV STAND	9/04/80	12/31/21	108							108	108	S/L	10		0
262	EXAMINATION TABLE	10/13/80		395							395	395	S/L	10		0
264	2 WIRE GRILLS FOR FLOOR	11/20/80	12/31/21	348							348	348	S/L	10		0
303	STORAGE CONTAINER 8X8X40	7/15/20		4,699							4,699	671	S/L	7		671
TOTAL 213 - EQUIP-HOSPITAL																
215-OFFICE EQUIP-HOSPITAL																
37	NEW STORAGE CABINET	12/08/92		2,025							2,025	2,025	S/L	7		0
89	INTRA CORP VET SYSTEM	4/30/03	12/31/21	7,409							7,409	7,409	S/L	5		0
246	NEW DESK	7/15/80	12/31/21	116							116	116	S/L	10		0
247	NEW DESK	7/15/80	12/31/21	159							159	159	S/L	10		0
250	2 NEW CHAIRS	7/22/80	12/31/21	254							254	254	S/L	10		0
252	BENCHES	8/04/80	6/30/22	991							991	991	S/L	10		0
294	AVIMARK SOFTWARE	9/01/18		2,999							2,999	1,500	S/L	5		600
TOTAL 215-OFFICE EQUIP-HOSPIT																
219 - BLDG-ASSEMBLY/ED																
6	BUILDING ASSEMBLY & EDUCA	10/15/87		410,929							410,929	358,204	S/L	31		0
33	BUILDING SIGN	6/29/92		1,518							1,518	1,518	S/L	15		0
TOTAL 219 - BLDG-ASSEMBLY/ED																
221 - EQUIP-ASSEMBLY/ED																
4	K&K STENO DESK & FILE CAB	7/30/87		719							719	719	S/L	7		0
5	K&K 77X36 DESK & CDZ SET	7/30/87		772							772	772	S/L	7		0
7	TABLE FOR MICROWAVE	11/05/87		67							67	67	S/L	7		0

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8	FURNITURE	12/21/87		1,576							1,576	1,576	S/L	7		0
9	13 ROUND TABLES	1/21/88		1,768							1,768	1,768	S/L	7		0
10	2 GOLDEN OAK TOP TABLES	1/21/98		722							722	722	S/L	7		0
11	4 BANQUET TABLES	1/21/98		405							405	405	S/L	7		0
12	OAK SPEAKERS STAND	4/12/88		420							420	420	S/L	7		0
13	NEW CHAIR	4/14/88		245							245	245	S/L	7		0
14	NEW STENO DESK	4/14/88		245							245	245	S/L	7		0
17	1 BIRCH STORAGE CABINET	8/24/88		1,147							1,147	1,147	S/L	7		0
18	NEW DISPLAY CASE	4/06/89		4,560							4,560	4,560	S/L	7		0
20	NEW OUTDOOR & BUILDING SI	4/20/89		2,853							2,853	2,853	S/L	7		0
28	TABLE TOP PROJECTOR STAND	5/28/91		293							293	293	S/L	7		0
29	8' PRO DISPLAY	2/19/92		3,239							3,239	3,239	S/L	7		0
290	20 STACKABLE CHAIRS	1/21/88	1/01/22	1,484							1,484	1,484	S/L	7		0
TOTAL 221 - EQUIP-ASSEMBLY/E				20,515		0	0	0	0	0	20,515	20,515				0
223 - IMPROV-ASSEMBLY/EDUCATION																
315	7.5 TON ROOF MOUNT A/C UNIT-E	8/26/21		12,676							12,676	12,676	S/L	39		271
316	7.5 TON ROOF MOUNT A/C UNIT-E	8/26/21		12,677							12,677	12,677	S/L	39		271
317	3 TON ROOF MOUNT A/C UNIT-ED	8/26/21		5,071							5,071	5,071	S/L	39		108
318	3 TON ROOF MOUNT A/C UNIT-ED	8/26/21		4,225							4,225	4,225	S/L	39		90
TOTAL 223 - IMPROV-ASSEMBLY/				34,649		0	0	0	0	0	34,649	0				740
229-IMPROV-HOSPITAL																
81	HOSP REMODEL, SINKS, CABI	10/31/02	12/31/21	9,848							9,848	9,848	S/L	15		0
105	ROOF - HOSPITAL	3/19/04		19,915							19,915	8,831	S/L	39		511

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166	METAL ROOF FOR HOSPITAL	9/30/09		5,100							5,100	1,543	S/L	39		131
	TOTAL 229-IMPROV-HOSPITAL			34,863		0	0	0	0	0	34,863	20,222				642
231 - IMPROVEMENTS																
3	CHN LINK FENCE-886FT 6FT	7/20/16		12,100							12,100	8,672	S/L	15		807
15	CONCRETE PATIO TABLE W/2	5/17/88		344							344	344	S/L	15		0
16	CONCRETE PATIO TABLE W/2	5/24/88		544							544	544	S/L	15		0
21	GAZEBO	7/31/89		900							900	900	S/L	20		0
24	CHAIN LINK FENCE W/VINYL	6/27/90		4,236							4,236	4,236	S/L	20		0
26	360 FT CEMENT CURBING	7/11/90		1,640							1,640	1,640	S/L	20		0
27	165 FT 6 FT CHAINLINK FEN	11/19/90		2,300							2,300	2,300	S/L	20		0
30	CONVAULT FUEL TANK ABOVE	2/21/92		13,764							13,764	13,764	S/L	15		0
35	CHAIN LINK FENCE	10/02/92		3,734							3,734	3,734	S/L	15		0
38	CABINETS-JEANETTE'S OFFIC	6/01/95		1,360							1,360	1,360	S/L	15		0
40	ASPHALT-BACK AREA	12/30/96		18,725							18,725	18,725	S/L	15		0
41	NEW CARPET-ASSEMBY/EDUCAT	1/16/97		3,715							3,715	3,715	S/L	7		0
42	NEW CARPET-MR. RAMBO'S OF	2/04/97	12/31/21	740							740	740	S/L	7		0
43	NEW ROOF-KENNEL AREA	3/11/97		12,925							12,925	12,925	S/L	15		0
44	FENCE FOR APT'S	3/13/98		3,500							3,500	3,500	S/L	15		0
46	CONCRETE WALKWAY	5/01/98		2,875							2,875	2,875	S/L	15		0
47	CONCRETE PATIO SET & (3)	5/07/98		1,859							1,859	1,859	S/L	15		0
48	4-TIER ITALIAN FOUNTAIN	5/12/98		681							681	681	S/L	15		0
64	BRIDGE-MALL AREA OF SHELTER	4/27/00		1,600							1,600	1,600	S/L	15		0
66	P G & E BOX	2/16/00		10,614							10,614	10,614	S/L	15		0
68	NEW ELECTRICAL PANEL	6/28/00		3,961							3,961	3,961	S/L	15		0
73	2 A.C. UNITS MAIN SHELTER	3/31/01		17,200							17,200	17,200	S/L	15		0

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77	CEILING TILE-AVAILABLES	12/05/01	12/31/21	1,860							1,860	1,860	S/L	7		0
78	FLOORS - FRONT AVAILABLES	11/07/01		2,888							2,888	2,888	S/L	5		0
79	ROOF HEATER UNIT	2/06/02		6,460							6,460	6,460	S/L	7		0
84	REMODEL AVAILABLES-PHASE	12/30/02		117,541							117,541	117,541	S/L	15		0
87	FRONT LOBBY CABINETS	3/31/03		520							520	520	S/L	7		0
88	SHELTER BATHROOM PARTITIO	1/01/03		600							600	600	S/L	15		0
95	SEWER CONNECTION	10/31/03		112,943							112,943	112,944	S/L	15		0
96	TRAINING YARD	10/31/03		103,203							103,203	103,202	S/L	15		0
101	FENCE BEHIND STRAYS	2/03/04		2,340							2,340	2,340	S/L	15		0
102	APT IMPROVEMENTS-LANDSCAP	2/13/04		3,300							3,300	3,300	S/L	15		0
103	FENCE-EAST ADOPTION CENTE	3/26/04		1,572							1,572	1,572	S/L	15		0
104	BUILT-IN COUNTERS-DRIVERS	4/20/04		791							791	791	S/L	5		0
106	AIR CONDITIONER-DRIVERS	3/26/04		5,600							5,600	5,600	S/L	7		0
107	REMOD. AVAILABLES-PHASE 2	4/30/04		112,182							112,182	112,182	S/L	15		0
109	NEW PARKING LOT	6/30/04		77,221							77,221	77,221	S/L	15		0
110	PARKING LOT-ADD'L EXPENS	7/01/04		3,895							3,895	3,766	S/L	15		0
115	BARN-EMU EXTENSION	8/31/04		4,559							4,559	4,458	S/L	15		0
116	REMODEL ADOPTION EAST	3/31/05		11,006							11,006	4,496	S/L	39		282
117	REAR PARKING RIGHT OFWAY	11/30/04		5,209							5,209	5,180	S/L	15		0
118	CHAIN LINK FENCE-STRAY BL	2/28/05		5,000							5,000	5,000	S/L	15		0
119	ROOF-BACK/ GARAGE AREA	4/30/05		12,800							12,800	5,203	S/L	39		328
120	NEW DIRECTIONAL SIGNAGE-P	5/31/05		8,165							8,165	8,165	S/L	15		0
122	SWAMP COOLER - WEST ADOPT	6/13/05		1,500							1,500	1,500	S/L	7		0
123	4-ARCTIC COOLERS EAST ADO	6/16/05		9,257							9,257	9,257	S/L	7		0
137	HP WATER SYSTEMS NEW TANK	11/22/05		2,390							2,390	2,390	S/L	7		0
142	CHAIN LINK FENCE-GET ACO	7/31/06		4,770							4,770	4,611	S/L	15		27
143	CURBING BY RESTROOM	7/31/06		1,126							1,126	1,089	S/L	15		6

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144	BLOCK WALLS & GATES-STRAY	7/31/06		4,120							4,120	3,984	S/L	15		23
153	AIR CONDITIONER	10/09/07		3,700							3,700	3,700	S/L	7		0
158	ROOF FOAM COATING-OLD DIS	4/30/08		5,500							5,500	1,863	S/L	39		141
159	ROOF-FOAM COATING EDUATIO	4/30/08		21,357							21,357	7,234	S/L	39		548
161	AIR CONDITIONER	11/19/08		1,939							1,939	1,939	S/L	7		0
167	AIR CONDITIONER	2/18/10		1,998							1,998	1,998	S/L	7		0
173	COUNTER TOPS-STRAY BUILDI	2/08/11		1,200							1,200	840	S/L	15		80
174	RESTROOM RESTORATION-NEAR	3/03/11		5,557							5,557	3,888	S/L	15		370
175	REMODEL APT 31 25	3/31/11		28,509							28,509	19,958	S/L	15		1,901
176	NEW BOILER SYSTEM-STRAYS	3/16/11		27,484							27,484	19,238	S/L	15		1,832
177	SOLARGUARD FOAM-ROOF SYST	9/16/11		29,614							29,614	18,754	S/L	15		1,974
178	GAS LINE CONVERIONS-CREMA	10/30/11		6,450							6,450	4,085	S/L	15		430
179	HEATER UNIT W 8 RELIEF VE	12/30/11		4,643							4,643	4,643	S/L	7		0
181	221 FT 6 FOOT BEIGE PRIVA	4/26/12		3,917							3,917	2,382	S/L	15		261
184	ADOPTION EAST -IMPROVEMEN	7/01/11		21,536							21,536	14,179	S/L	15		1,436
185	DRIVERS ROOM CABINETS	7/01/11		1,640							1,640	1,078	S/L	15		109
186	STRAY BUILDING IMPROVEMEN	7/01/11		4,931							4,931	3,247	S/L	15		329
189	NEW FENCES-TORRES	5/28/13		3,800							3,800	2,057	S/L	15		253
203	CHN LINK FENCE-94FT 6FT H	6/28/16		3,037							3,037	1,112	S/L	15		202
204	PLUMBING-PREP ROOM	3/03/81		1,252							1,252	1,252	S/L	15		0
207	INSTALLATION OF VENTS-BOL	4/02/81		766							766	766	S/L	12		0
208	NEW FENCE	4/06/81		4,267							4,267	4,267	S/L	12		0
231	WELL	4/30/62		913							913	913	S/L	10		0
239	CONCRETE SLAB FOR FREEZER	8/26/75		878							878	878	S/L	10		0
240	CONCRETE RAMP FOR OFFICE	2/01/78		1,862							1,862	1,862	S/L	10		0
242	NEW ROOF OVER FREEZER	12/15/78		1,385							1,385	1,385	S/L	15		0
270	AGGREGATE WALKWAY	3/26/99		1,100							1,100	1,100	S/L	15		0

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297	NEW AIR CONDITIONING	7/25/19		8,621							8,621	2,361	S/L	7		1,232
298	NEW PUMP MOTOR FOR WELL	7/28/19		3,587							3,587	458	S/L	15		239
299	CARPORT	8/27/19		3,547							3,547	433	S/L	15		236
301	FIBEROPTICS FOR COMPUTERS	4/23/20		7,801							7,801	1,820	S/L	5		1,560
302	IRON ROD FENCE-ENTRANCE	6/16/20		43,841							43,841	2,923	S/L	15		2,923
TOTAL 231 - IMPROVEMENTS																
	233-BLDG-THRIFT & GROOM			998,767		0	0	0	0	0	998,767	856,622				17,529
50	BUILDING - THRIFT SHOP &	8/24/98		226,135							226,135	129,736	S/L	39		5,798
TOTAL 233-BLDG-THRIFT & GROOM																
	235-EQUIP-THRIFT & GROOM			226,135		0	0	0	0	0	226,135	129,736				5,798
51	SHELVES IN STORE ROOM	8/24/98		1,009							1,009	1,009	S/L	7		0
52	DISPLAYS	8/24/98		765							765	765	S/L	7		0
53	HYDRAULIC TABLES	8/24/98		1,297							1,297	1,297	S/L	7		0
54	DESK	8/24/98		377							377	377	S/L	7		0
55	DESK	8/24/98		318							318	318	S/L	7		0
82	IMARC TAGGER ENGRAVING SY	2/01/03		3,030							3,030	3,030	S/L	7		0
136	GROOMING EQUIP & CAGES	10/28/05		2,000							2,000	2,000	S/L	7		0
TOTAL 235-EQUIP-THRIFT & GROOM																
	237-IMPROV-THRIFT/GROOM			8,796		0	0	0	0	0	8,796	8,796				0
56	SPRINKLER SYSTEM (TRENCH)	8/24/98		302							302	302	S/L	10		0
57	LANDSCAPING MATERIALS	8/24/98		2,453							2,453	2,453	S/L	10		0
58	FENCE	8/24/98		3,704							3,704	3,704	S/L	10		0

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59	FENCE	8/24/98		1,200							1,200	1,200	S/L	10		0
60	LANDSCAPING	8/24/98		2,499							2,499	2,499	S/L	10		0
61	LANDSCAPING	8/24/98		3,251							3,251	3,251	S/L	10		0
145	CHAIN LINK FENCE-THRIFT S	10/31/06		2,615							2,615	2,526	S/L	15		58
TOTAL 237-IMPROV-THRIFT/GR00																
				16,024		0	0	0	0	0	16,024	15,935				58
24100 - EQUIP-SURGERY ANNEX																
63	CAGES & (3) OPERATING TAB	11/08/99		19,732							19,732	19,732	S/L	7		0
74	AIR CONDITIONER	11/30/00	12/31/21	2,950							2,950	2,950	S/L	15		0
195	ELECTRIC CAUTERY UNIT (BO	6/02/14		2,696							2,696	2,696	S/L	7		0
197	AUTOCLOAVE M11 ULTRA 11X18	9/09/14		4,452							4,452	4,134	S/L	7		106
272	6FT CAGE BANK	4/10/17		3,264							3,264	1,981	S/L	7		466
288	MI-750 LED SURGICAL LIGHT	6/06/18		2,696							2,696	1,348	S/L	7		385
289	MI-1000 LED SURGICAL LIGH	6/06/18		3,596							3,596	1,799	S/L	7		514
300	CATALYST ANALYZER	8/29/19		11,895							11,895	3,115	S/L	7		1,699
304	AUTOCLOAVE M11 STEAM STERILI	8/18/20		5,025							5,025	598	S/L	7		718
306	AUTOCLOAVE M11 STEAM STERILI	1/08/21		5,025							5,025	359	S/L	7		718
311	5 ANESTHESIA MACH MTX VME2	6/30/22		10,423							10,423		S/L	7		0
TOTAL 24100 - EQUIP-SURGERY A																
				71,754		0	0	0	0	0	71,754	38,712				4,606
24300-IMPROV-SURGERY ANNEX																
65	ASHALT-ANNEX AREA	12/06/99		38,024							38,024	38,024	S/L	15		0
86	AIR CONDITIONER-ANNEX	3/27/03	8/26/21	4,500							4,500	4,500	S/L	7		0
90	GLASS ENTRY DOORS (2)	1/07/03		2,583							2,583	2,583	S/L	7		0
152	ACOUSTICAL CEILING	8/23/07		2,900							2,900	2,609	S/L	15		193

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194	SURGERY ANNEX REMODEL	5/24/14		71,429							71,429	33,929	S/L	15		4,762
307	MIDMARK CASEWORK CABINETS	6/30/22		9,538							9,538		S/L	15		0
308	2 LIGHT MI 750 LED SINGLE CEILI	6/30/22		5,572							5,572		S/L	15		0
309	2 LIGHT MI 1000 LED SINGLE CEILI	6/30/22		7,437							7,437		S/L	15		0
310	MIDMARK CAGES FOR CAGE BANK	6/30/22		21,420							21,420		S/L	15		0
319	ROOF MOUNT AC UNIT-ANNEX	8/26/21		7,881							7,881		S/L	39		168
TOTAL 24300-IMPROV-SURGERY A																
				171,284		0	0	0	0	0	171,284	81,645				5,123
24500-SURGERY ANNEX BLDG																
67	SURGERY ANNEX BUILDING	2/29/00		49,874							49,874	26,716	S/L	39		1,279
TOTAL 24500-SURGERY ANNEX BL																
				49,874		0	0	0	0	0	49,874	26,716				1,279
24700-STRAY ANIMALS BLDG																
72	STRAY ANIMALS BUILDING	4/15/01		1,644,128							1,644,128	851,925	S/L	39		42,157
TOTAL 24700-STRAY ANIMALS BL																
				1,644,128		0	0	0	0	0	1,644,128	851,925				42,157
TOTAL DEPRECIATION																
				8,860,444		0	0	0	0	0	8,860,444	4,718,733				177,262
GRAND TOTAL DEPRECIATION																
				8,860,444		0	0	0	0	0	8,860,444	4,718,733				177,262
DEPRECIATION ASSETS SOLD																
				203,473		0	0	0	0	0	203,473	187,810				724
DEPR REMAINING ASSETS																
				8,656,971		0	0	0	0	0	8,656,971	4,530,923				176,538