PBMARES, LLP 150 BOUSH STREET, SUITE 400 NORFOLK, VA 23510

> VIRGINIA BEACH SPCA 3040 HOLLAND RD VIRGINIA BEACH, VA 23453

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# IRS E-file Signature Authorization for a Tax Exempt Entity

or calendar year 2023, or fiscal year beginning	, 2023, and ending	, 20
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Department of the Treasury				IRS. Keep for your records.	•		JLU
nternal Revenue Service Name of filer			to www.irs.gov/Form	8879TE for the latest informat		N or SSN	
	IA BEAC	ים כי	DC 3			1 01 33N 54-6061532	
			DERBY BRACKET	ım		4-0001332	
Name and title of officer or pe	i sun sunject to		CEO	-			
Part I Type of I	Return and		ırn Information				
Form 5330 filers may enter or <b>10a</b> below, and the amo	dollars and ount on that li	cents. F ne for t	For all other forms, enter vonce the return being filed with and the return being filed with the return being filed with the return and the r	and enter the applicable amoun whole dollars only. If you check this form was blank, then leave the return, then enter -0- on the	the box on line line 1b, 2b, 3b, e applicable line	1a, 2a, 3a, 4a, 5a, , 4b, 5b, 6b, 7b, 8b e below. Do not co	, <b>6a, 7a, 8a, 9a</b> , <b>5, 9b,</b> or <b>10b,</b> omplete more
1a Form 990 check h	ere	X		(Form 990, Part VIII, column (A)			
2a Form 990-EZ che	ck here	Ш		(Form 990-EZ, line 9)			
3a Form 1120-POL o	heck here	Щ		-POL, line 22)			
4a Form 990-PF che	• • • • • • • • • • • • • • • • • • • •	$\sqsubseteq$		ment income (Form 990-PF, Pa		· · · · · · · · · · · · · · · · · · ·	
5a Form 8868 check		$\sqsubseteq$		868, line 3c)			
6a Form 990-T check		$\sqsubseteq$		Γ, Part III, line 4)			
7a Form 4720 check				, Part III, line 1)			
8a Form 5227 check				d of tax year (Form 5227, Item			
9a Form 5330 check		$\vdash$		Part II, line 19)			
10a Form 8038-CP ch				yment requested (Form 8038-0		22) <b>10</b> b	
				Officer or Person Subje			
				ve entity or I am a person , (EIN)	-		
payment of taxes to receiv personal identification num PIN: check one box only	e confidential nber (PIN) as i	l inform my sigr	ation necessary to answe	authorize the financial institutior r inquiries and resolve issues re turn and, if applicable, the cons	elated to the pay sent to electronic	ment. I have select c funds withdrawal	ted a l.
X I authorize PB	MARES L	тЪ			to ent		.2345
			ERO firm na	me			e numbers, but inter all zeros
with a state ager on the return's d As an officer or p return. If I have in	ncy(ies) regula isclosure con person subject ndicated with	ating chasent so to tax to tax in this	narities as part of the IRS creen.  with respect to the entity	. If I have indicated within this refed/State program, I also authory, I will enter my PIN as my signate turn is being filed with a state and program concent screen.	rize the aforement	entioned ERO to er	nter my PIN
•	<b>&gt;</b>	by D	Brackett	nosure consent screen.		Date 06/26/2	2024
Signature of officer or person subject  Part III Certifica	tion and A	uther	ntication			Date JOI 2012	_U_T
ERO's EFIN/PIN. Enter yo							
number (EFIN) followed by	ŭ		•		145678 ter all zeros	]	
				n the 2023 electronically filed re 3, Modernized e-File (MeF) Inform			
ERO's signature PBM	ARES LI	ıP		Date	06/24	/24	
	Da N			is Form - See Instruction			
For Privacy Act and Pane				ne IRS Unless Requeste	u 10 D0 50	F QQ'	79-TF (2022)

### Form **8868**

(Rev. January 2024)

## Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Part I - Identification Taxpayer identification number (TIN) Name of exempt organization, employer, or other filer, see instructions. Type or **Print** 54-6061532 VIRGINIA BEACH SPCA File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 3040 HOLLAND RD return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. VIRGINIA BEACH, VA 23453 Enter the Return Code for the return that this application is for (file a separate application for each return) 01 Application Is For Return | Application Is For Return Code Code Form 990 or Form 990-EZ 01 Form 4720 (other than individual) 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) 12 05 Form 8870 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of VIRGINIA BEACH SPCA 3040 HOLLAND RD - VIRGINIA BEACH, VA 23453 Telephone No. 757-427-0070 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN)
. If this is for the whole group, check this . If it is for part of the group, check this box ..... and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until NOVEMBER 15 , 20 24 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: X calendar year 20 23 or tax year beginning \_\_\_\_\_, 20 \_\_\_\_, and ending \_\_\_ If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2024)

**Return of Organization Exempt From Income Tax** 

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

ΑГ	OI LITE	2023 Calefluar year, or tax year beginning	enung		
B c	heck if pplicable	C Name of organization		D Employer identific	cation number
	Addres	VIRGINIA BEACH SPCA		]	
	Name change	Doing business as		54-60615	32
	Initial return	3040 HOLLAND RD	Room/suite	E Telephone number 757-427-	
	⊐return/ termin ated			G Gross receipts \$	6,064,659.
	□Amend			H(a) Is this a group re	
H	_return Applic tion			for subordinates	
ш	_Ition pendir	SAME AS C ABOVE		H(b) Are all subordinates in	······ = =
1 7	av 0	empt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) (	or 527	1 ` ′	list. See instructions
	Vebsit		01 327	H(c) Group exemptio	
		organization: X Corporation Trust Association Other	I Vaar	<del></del>	M State of legal domicile: VA
	rt I	Summary	L TEdi	or tormation. ±200 N	o otate of legal dofficile, VA
		Briefly describe the organization's mission or most significant activities: ${ t TO}$ ${ t II}$	NCREAS	E HUMAN COMI	PASSION AND
Activities & Governance		ELIMINATE ANIMAL SUFFERING			
nal	2	Check this box if the organization discontinued its operations or dispos	sed of more	than 25% of its net ass	sets.
Vel	3			3	15
õ		Number of independent voting members of the governing body (Part VI, line 1b)			15
Š		Total number of individuals employed in calendar year 2023 (Part V, line 2a)			88
/itie		Total number of volunteers (estimate if necessary)			487
ctiv				7a	0.
٧	b	Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
				Prior Year	Current Year
a)	8	Contributions and grants (Part VIII, line 1h)		2,258,909.	2,436,413.
'nuć	9	Program service revenue (Part VIII, line 2g)		2,413,698.	3,084,874.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		74,522.	55,140.
Œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-152,641.	-174,300.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		4,594,488.	5,402,127.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
Se	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,773,902.	3,108,738.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)  528,75	<u> </u>	0.	0.
хре	b			1 005 055	0.064.465
Ш	''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,987,267.	2,364,460.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		4,761,169.	5,473,198.
		Revenue less expenses. Subtract line 18 from line 12		-166,681.	-71,071.
s or			Re	ginning of Current Year	End of Year
sset 3alai	20	Total assets (Part X, line 16)		4,645,372.	4,896,220.
Net Assets or und Balances	21	Total liabilities (Part X, line 26)		393,643. 4,251,729.	433,060.
_	rt II	Net assets or fund balances. Subtract line 21 from line 20		4,431,/49.	4,463,160.
		Ities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	ante and to the heet of my	knowledge and belief it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of wh		· · · · · · · · · · · · · · · · · · ·	movicage alla bellet, it is
.i u 5,	001166	is and completes beclaration of proparer (other than other) is based on an information of wh	non proparei	nas any knowieuge.	
Sigr	1	Signature of officer		Date	
Her		DERBY BRACKETT, CEO			
	-	Type or print name and title			
		Print/Type preparer's name Preparer's signature	1	Date Check	X PTIN
Paid		EDWARD T. YODER, CPA EDWARD T. YODER,	, CPA 0		
	arer	Firm's name PBMARES, LLP	10		4-0737372
-	Only	Firm's address 150 BOUSH STREET, SUITE 400			
		NORFOLK, VA 23510		Phone no. 75	7-627-4644
May	the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No

Pai	Till Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	THE MISSION OF THE VIRGINIA BEACH SPCA IS TO INCREASE OUR COMMUNITY'S
	CAPACITY FOR COMPASSION AND DECREASE THE TOLERANCE FOR CRUELTY. THE
	VIRGINIA BEACH SPCA IS A NON-PROFIT ORGANIZATION SUPPORTED SOLELY BY
	CONTRIBUTIONS. WE ARE DEDICATED TO THE PREVENTION OF CRUELTY TO
2	Did the organization undertake any significant program services during the year which were not listed on the
_	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
2	
3	· · · · · · · · · · · · · · · · · · ·
	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 \$ 2 , 659 , 670 • including grants of \$) (Revenue \$ 377 , 997 • )
	SHELTER AND ANIMAL CARE - THE VBSPCA PROVIDES ESSENTIAL SHELTER AND
	CARE TO PREPARE HOMELESS, SUFFERING OR ABANDONED ANIMALS FOR ADOPTION.
	OVER 300 ANIMALS RECEIVED CARE DAILY; 2,022 ANIMALS WERE ADOPTED; AND
	1,539 ANIMALS WERE PLACED IN FOSTER CARE. WE ACCEPTED 710 OWNER
	RELINOUISHMENTS AND MAINTAINED A LIVE RELEASE RATE OF 94%.
	REDINGUIGHENIS AND MAINIAINED A DIVE REDEASE RATE OF 94%.
4b	(Code: ) (Expenses \$ 2,015,209. including grants of \$ ) (Revenue \$ 2,706,877.)
	CLINIC SERVICES - THE VBSPCA VETERINARY CLINIC STRIVES TO PROVIDE
	QUALITY VETERINARY CARE TO OUR SHELTER ANIMALS AND TO THE PUBLIC. WE
	HAD OVER 8,000 PUBLIC CLIENTS. WE PROVIDED SPAY/NEUTER SURGERIES FOR
	3,954 ANIMALS IN THE CLINIC AND 4,272 ON THE NEUTER SCOOTER. WE
	ADMINISTERED 21,361 VACCINES, PERFORMED 306 DENTALS, AND PERFORMED 162
	SPECIALTY SURGERIES.
4c	(Code:) (Expenses \$ 15 , 781 • including grants of \$) (Revenue \$)
	EDUCATIONAL PROGRAMS - EDUCATIONAL PROGRAMS ARE OUTREACH INITIATIVES
	THAT EDUCATE OUR COMMUNITY, INCLUDING CHILDREN, ABOUT THE VALUE OF THE
	ANIMAL HUMAN BOND AND THE IMPORTANCE OF COMPASSION IN OUR COMMUNITY.
	THE PURPOSE OF COMMUNITY OUTREACH IS TO INSPIRE COMPASSIONATE ACTION
	THROUGH EDUCATION AND AWARENESS WITHIN OUR COMMUNITY.
74	Other program services (Describe on Schedule O.)
₩u	Other program services (Describe on Schedule O.)
1-	(Expenses \$ including grants of \$ ) (Revenue \$ )  Total program service expenses 4 , 690 , 660 •
44	TOTAL DIDUCTATIL SERVICE EXDEDSES

Form 990 (2023) VIRGINIA BEACH SPCA
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	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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	3		х
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	4		х
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
U	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		
′		7		x
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<b>-</b>		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8_		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?			٦,
	If "Yes," complete Schedule D, Part IV	9		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	10		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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	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	11b		X
С	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	11c		Х
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	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
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	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
D	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	14b		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	175		
13		15		x
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV  Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	13		-23
10		46		x
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,		v	
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	ا مد ا	v	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			3,7
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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	21		X

332003 12-21-23

Form 990 (2023) VIRGINIA BEACH SPCA
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? If "Yes," complete Schedule I, Parts I and III	22		<u>X</u>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			37
	Schedule J	23		<u> </u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			Х
	Schedule K. If "No," go to line 25a	24a 24b		
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	240		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
ч	any tax-exempt bonds?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	244		
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
	Schedule L, Part I	25b		Х
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? If "Yes," complete Schedule L, Part II	26		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? If "Yes," complete Schedule L, Part III	27		_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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		<u>X</u>
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			37
	"Yes," complete Schedule L, Part IV	28c	37	<u> </u>
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			Х
24	contributions? If "Yes," complete Schedule M	30		X
31 32	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i>	31		
32		32		Х
33	Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		<u>X</u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
Da	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pai				
	Check if Schedule O contains a response or note to any line in this Part V			<b>.</b>
4	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		Yes	No
_	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  1a 0 1b 0	_		
b	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
U	(gambling) winnings to prize winners?	1c		
	0/9 F	,	000	

332004 12-21-23

		-			Yes	No
Part V	Statements Regarding Oth	er IRS Filings and	Tax Compliance (continued)			
Form 990		BEACH SPCA		54-6061532	Pa	age 5

				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 88			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?	2b	Х	
За			3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	· · · · · · · · · · · · · · · · · · ·			.,
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccount)?	4a		X
b	If "Yes," enter the name of the foreign country	(EDAD)			
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ad	, ,	_		v
5a			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction for the line Form 1990 TO		5b		
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
oa	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the any contributions that were not tax deductible as charitable contributions?		6a		x
h	If "Yes," did the organization include with every solicitation an express statement that such contributions.	one or gifte	Ua		
b	were not tax deductible?	•	6b		
7	Organizations that may receive deductible contributions under section 170(c).		OD		
, а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a		х
b		vices provided to the payor.	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		1.2		
_	to file Form 8282?	•	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza	tion 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.				
а	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:	1 1			
а	Initiation fees and capital contributions included on Part VIII, line 12	10a	4		
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:	ا بدا			
	Gross income from members or shareholders	11a	-		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against	446			
120	amounts due or received from them.)  Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	11b	120		
		1041?	12a		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	[ 120	1		
	Is the organization licensed to issue qualified health plans in more than one state?		13a		
_	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		100		
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			
С	Enter the amount of reserves on hand	13c			
14a			14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul	'e O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner				
	excess parachute payment(s) during the year?		15		Х
	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		Х
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				

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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. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 15 **1a** Enter the number of voting members of the governing body at the end of the tax year 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. 15 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 Х 6 7a 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? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a 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? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed VA 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. X Own website Another's website X Upon request \_\_ Other (explain on Schedule O) 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. State the name, address, and telephone number of the person who possesses the organization's books and records VIRGINIA BEACH SPCA - 757-427-0070 3040 HOLLAND RD, VIRGINIA BEACH, VA 23453

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a 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, box 6 of 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.

ADDITION	Check this box if neither the organize (A)	(B)			((	C)			(D)	(E)	(F)
Nours per   Nour	Name and title	Average	(do					one	Reportable	Reportable	Estimated
Note		I	box	, unles	ss per	rson i	s both	an	1 '	l '	
11   DERBY BRACKETE			_	Ler an	lu a u	recid	JI/II US	iee)			
11   DERBY BRACKETT		1 '	irecto								•
11   DERBY BRACKETT			e or c	stee			sated		1	,	
11   DERBY BRACKETT			truste	al trus		yee	mper		1	1000 (420)	•
11   DERBY BRACKETT		1 "	idual	ution	 	oldma	est co oyee	er	,		organizations
ADDITION		line)	Indiv	Instit	Offic	Key 6	High	Form			
ANNMARIE WOYMA, DVM   A0.00	(1) DERBY BRACKETT	40.00									
MEDICAL DIRECTOR	CEO		Х		Х				120,000.	0.	8,549.
Alyssa neiss, DMV	(2) ANNMARIE WOYMA, DVM	40.00									
ASSOCIATE VETERINARIAN  (4) LEILA BRADLEY  (5) SCOTT TAYLOR  PAST CHAIR/DIRECTOR  (6) ANGIE LOMBARDI  VICE CHAIR/ DIRECTOR  (7) JOHN WALLACE  (8) BRANDON PAVLACKA  SECRETARY / DIRECTOR  (9) MARIO LORELLO  DIRECTOR  (10) TESH BLUE  DIRECTOR  (11) TODD EICHMAN  DIRECTOR  (12) BRAD KUETHER  DIRECTOR  (13) ASHLEY KNEPPER  DIRECTOR  (14) TOWANA HUNTER  DIRECTOR  (15) ANY MALLETT  DIRECTOR  (16) LES WATSON  DIRECTOR  (17) PEYTON HOFFLER  (17) PEYTON HOFFLER  (10) TERCTOR  (11) TOD DIRECTOR  (12) DIRECTOR  (13) O.  (14) TOWANA HOFFLER  (15) ANY MALLETT  DIRECTOR  (16) LES WATSON  DIRECTOR  (17) PEYTON HOFFLER  (10) TERCTOR  (11) TOD DIRECTOR  (12) DIRECTOR  (13) ANY MALLETT  (14) TOWANA HOFFLER  (15) ANY MALLETT  (16) LES WATSON  DIRECTOR  (17) PEYTON HOFFLER  (10) DIRECTOR  (17) PEYTON HOFFLER  (10) O.  (10) O.  (10) O.  (11) PEYTON HOFFLER  (11) O.  (12) PEYTON HOFFLER  (12) O.  (13) O.  (14) O.  (15) ANY MALLETT  (15) ANY MALLETT  (16) LES WATSON  (17) PEYTON HOFFLER  (17) PEYTON HOFFLER  (18) O.  (19) O.  (19) O.  (10) O.  (11) PEYTON HOFFLER  (10) O.  (11) PEYTON HOFFLER  (11) O.  (12) PERTON HOFFLER  (12) O.  (13) O.  (14) O.  (15) ANY MALLETT  (15) ANY MALLETT  (16) O.  (17) PEYTON HOFFLER  (17) O.  (18) O.  (18) O.  (19) O.  (10) O.  (11) O.  (11) O.  (11) O.  (12) O.  (12) O.  (13) O.  (14) O.  (15) O.  (16) O.  (17) PEYTON HOFFLER	MEDICAL DIRECTOR						Х		123,654.	0.	4,456.
	(3) ALYSSA NEISS, DMV	40.00									
CHAIR/DIRECTOR	ASSOCIATE VETERINARIAN						Х		114,231.	0.	4,631.
SCOTT TAYLOR	(4) LEILA BRADLEY	1.00									
ANOTE LOMBARDI	CHAIR/DIRECTOR		Х		Х				0.	0.	0.
1.00	(5) SCOTT TAYLOR	1.00									
VICE CHAIR/ DIRECTOR	PAST CHAIR/DIRECTOR		Х		Х				0.	0.	0.
TREAS/DIRECTOR	(6) ANGIE LOMBARDI	1.00									
TREAS/DIRECTOR	VICE CHAIR/ DIRECTOR		Х		Х				0.	0.	0.
(8) BRANDON PAVLACKA	(7) JOHN WALLACE	1.00									
SECRETARY / DIRECTOR	TREAS/DIRECTOR		Х		Х				0.	0.	0.
1.00	(8) BRANDON PAVLACKA	1.00									
DIRECTOR   X	SECRETARY / DIRECTOR		Х		Х				0.	0.	0.
TRISH BLUE	(9) MARIO LORELLO	1.00									
DIRECTOR   X	DIRECTOR		Х						0.	0.	0.
TODD EICHMAN	(10) TRISH BLUE	1.00									
DIRECTOR   X	DIRECTOR		Х						0.	0.	0.
1.00	(11) TODD EICHMAN	1.00									
DIRECTOR   X	DIRECTOR		Х						0.	0.	0.
1.00	(12) BRAD KUETHER	1.00									
DIRECTOR   X	DIRECTOR		Х						0.	0.	0.
Towara Hunter	(13) ASHLEY KNEPPER	1.00									
DIRECTOR   X	DIRECTOR		Х						0.	0.	0.
(15) AMY MALLETT     1.00       DIRECTOR     X       (16) LES WATSON     1.00       DIRECTOR     X       (17) PEYTON HOFFLER     1.00       DIRECTOR     X       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.       0.     0.	(14) TOWANA HUNTER	1.00									
DIRECTOR   X   0. 0. 0.   0.	DIRECTOR		Х						0.	0.	0.
(16) LES WATSON         1.00           DIRECTOR         X           (17) PEYTON HOFFLER         1.00           DIRECTOR         X	(15) AMY MALLETT	1.00									
DIRECTOR         X         0.         0.         0.           (17) PEYTON HOFFLER         1.00         0.         0.         0.         0.           DIRECTOR         X         0.         0.         0.         0.         0.	DIRECTOR		Х						0.	0.	0.
(17) PEYTON HOFFLER DIRECTOR  1.00 X 0. 0.	(16) LES WATSON	1.00									
DIRECTOR X 0. 0.	DIRECTOR		Х						0.	0.	0.
	(17) PEYTON HOFFLER	1.00									
	DIRECTOR		Х						0.	0.	0.

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Form 990 (2023) VIRGINIA	BEACH S	PC	Ά						54-60	6153	32	Page 8
Part VII   Section A. Officers, Directors, Trus	tees, Key Emp	oloye	ees,	and	l Hiç	ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	(B) Average hours per week	box, offic	not c , unle:	Posi heck r ss per nd a di	ition more son is	than c s both	an	( <b>D)</b> Reportable compensation from	<b>(E)</b> Reportable compensation from related		(F) Estima amoun othe	ted t of
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC 1099-NEC)	:/	from to from to organiza and rela organiza	he ation ated
(18) AMANDA WELLS	1.00											
DIRECTOR		X						0.	(	0.		0.
1b Subtotal								357,885.		0.	17,6	0.
c Total from continuation sheets to Part VII d Total (add lines 1b and 1c)								357,885.		) <b>.</b>	17,6	
2 Total number of individuals (including but n							o re		000 of reportable	•		3
compensation from the organization											Yes	
3 Did the organization list any <b>former</b> officer, line 1a? <i>If</i> "Yes," <i>complete Schedule J for si</i>											3	х
4 For any individual listed on line 1a, is the su and related organizations greater than \$150											4	X
5 Did any person listed on line 1a receive or a	ccrue comper	satio	on fr	om a	any	unre	elate	ed organization or individ	dual for services			177
rendered to the organization? If "Yes." com Section B. Independent Contractors	plete Schedule	e J fo	or st	ıch r	oers	on .					5	X
Complete this table for your five highest count the organization. Report compensation for the organization.	•	-							· · · · · · · · · · · · · · · · · · ·	nsatio	n from	
(A) Name and business					itire	21 VVII		(B)  Description of s		Con	(C)	on
Name and business	auuress	NC	ONE	<u>.</u>				Description of s	ervices		препзап	<u> </u>
2 Total number of independent contractors (ir \$100,000 of compensation from the organization from the organization)	•	ot lin	nited	d to t	thos (		ted	above) who received mo	ore than			
										Fc	orm <b>990</b>	(2023)

Form 990 (2023) VIRGINIA BEACH SPCA
Part VIII Statement of Revenue

		Check if Schedule O contains a response o	or note to any line	e in this Part VIII			
		Officer if Octreditie O Contains a response of	in flote to arry life	(A)	(B)	(C)	(D)
				Total revenue	Related or exempt	Unrelated	Revenue excluded
					function revenue	business revenue	from tax under
							sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1	Federated campaigns 1a	97,683.				
iz a	-	Membership dues 1b					
S, C		Fundraising events1c	406,335.				
ä		d Related organizations 1d					
s, ( mil		Government grants (contributions)					
Sign	1	f All other contributions, gifts, grants, and					
he		similar amounts not included above <b>1f</b>	1,932,395.				
를		Noncash contributions included in lines 1a-1f	133,427.				
Son		n Total. Add lines 1a-1f	·	2,436,413.			
<u> </u>		1 Totall / Idd III Idd	Business Code	, ,			
_	2	CLINIC INCOME	621300	2,706,877.	2,706,877.		
ice	_		812900	377,997.	377,997.		
er ne			012500	311,331.	311,331.		
n S							
Ja Se	,	·					
Program Service Revenue		·					
Δ.		All other program service revenue					
		Total. Add lines 2a-2f		3,084,874.			
	3	Investment income (including dividends, interes					
		other similar amounts)		66,388.			66,388.
	4	Income from investment of tax-exempt bond pr	oceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6	a Gross rents 6a					
		Less: rental expenses 6b					
		Rental income or (loss) 6c					
		d Net rental income or (loss)					
		a Gross amount from sales of (i) Securities	(ii) Other				
	•	assets other than inventory <b>7a</b> 450,244.	( )				
		Less: cost or other basis					
Φ		and sales expenses <b>7b</b> 461,492.					
Revenue							
eve		. ,		-11,248.			-11,248.
Ä		d Net gain or (loss)		-11,240.			-11,240.
ther	8	Gross income from fundraising events (not					
ŏ		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 188a	0.				
		Less: direct expenses 8b	186,923.				
		Net income or (loss) from fundraising events		-186,923.			-186,923.
	9	a Gross income from gaming activities. See					
		Part IV, line 199a					
		Less: direct expenses 9b					
		Net income or (loss) from gaming activities					
	10	Gross sales of inventory, less returns					
		and allowances 10a	26,740.				
		Less: cost of goods sold 10b	14,117.				
		Net income or (loss) from sales of inventory	·	12,623.	12,623.		
		, , ,	Business Code				
sno	11 :	a [					
Miscellaneous Revenue							
≫ Ver							
Sce		d All other revenue					
Ē							
		Total revenue See instructions		5,402,127.	3,097,497.	0.	-131,783.
	12	Total revenue. See instructions		5, 402, 127.	5,051,451.	ı	131,703.

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Form **990** (2023)

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#### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX (**D**) Fundraising (C) Management and general expenses (B) Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ....... Benefits paid to or for members ..... Compensation of current officers, directors, 303,885. 30,000. 357,885. 24,000. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 2,447,027. 2,021,434. 117,396. 308,197. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) <u>11,</u>719. 95,962. 79,603. 4,640. Other employee benefits 9 207,864. 169,961. 12,046. 25,857. 10 Payroll taxes 11 Fees for services (nonemployees): Management 1,146. 1,537. 111. 280. Legal 30,000. 22,372. 2,158. 5,470. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 48,635. 65,220. 4,691. 11,894. column (A), amount, list line 11g expenses on Sch O.) 128,455. 128,455. Advertising and promotion 12 287,862. 193,510. 39,913. 54,439. Office expenses 13 81,527. 51,552. 3,088. 26,887. Information technology 14 15 Royalties 148,760. 112,895. 15,172. 20,693. 16 Occupancy 14,493. 14,493. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... 34,424. 2,470. 31,088. 866. Conferences, conventions, and meetings 19 22,256. 3,596. 25,852. 20 Payments to affiliates 21 177,758. 134,902. 18,129. 24,727. Depreciation, depletion, and amortization 22 7,543. 54,225. 41,152. 5,530. 23 Other expenses. Itemize expenses not covered 24 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.) 1,125,211. 1,125,211. ANIMAL MEDICAL CARE ANIMAL CARE SUPPLIES 178,044. 178,044. 10,066. 10,066. OTHER TAXES & LICENSES OTHER INDIRECT FUNDRAIS 1,026. 1,026. All other expenses 5,473,198. 4,690,660. 253,740. 528,798. Total functional expenses. Add lines 1 through 24e 25 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

Form 990 (2023)

if following SOP 98-2 (ASC 958-720)

Form 990 (2023)

Part X | Balance Sheet

Part >	X	Balance Sheet					
		Check if Schedule O contains a response or note	to any	/ line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
1	1	Cash - non-interest-bearing			463,544.	1	274,903
2		Savings and temporary cash investments			17,869.	2	519,731
3	3	Pledges and grants receivable, net				3	
4		Accounts receivable, net		44,024.	4	22,860	
5		Loans and other receivables from any current or for					
		trustee, key employee, creator or founder, substa					
		controlled entity or family member of any of these		5			
6	6	Loans and other receivables from other disqualified					
		under section 4958(f)(1)), and persons described i	in sect	tion 4958(c)(3)(B)		6	
ღ 7	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			27,004.	8	20,022
ຊ   ຊ		Description of the second state of the second			51,287.	9	63,764
10	0a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	5,143,991. 3,488,335.			
	b	Less: accumulated depreciation	10b	3,488,335.	1,719,597.	10c	1,655,656
11	1	Investments - publicly traded securities			2,322,047.	11	2,339,284
12	2	Investments - other securities. See Part IV, line 11				12	
13	3	Investments - program-related. See Part IV, line 11	1			13	
14	4	Intangible assets			14		
15		Other assets. See Part IV, line 11				15	
16		Total assets. Add lines 1 through 15 (must equal			4,645,372.	16	4,896,220
17	7	Accounts payable and accrued expenses	380,738.	17	381,060		
18	В	Grants payable		18			
19	9	Deferred revenue		2,622.	19	2,000	
20	0	Tax-exempt bond liabilities				20	
21	1	Escrow or custodial account liability. Complete Pa	art IV o	of Schedule D		21	
22	2	Loans and other payables to any current or forme	er offic	er, director,			
<b>[</b>		trustee, key employee, creator or founder, substa	ntial c	ontributor, or 35%			
		controlled entity or family member of any of these	ons		22		
J 23		Secured mortgages and notes payable to unrelate		· · · · · · · · · · · · · · · · · · ·		23	
24	4	Unsecured notes and loans payable to unrelated	third p	parties		24	
25	5	Other liabilities (including federal income tax, paya					
		parties, and other liabilities not included on lines 1	17-24).	. Complete Part X	10 000		F0 000
		of Schedule D			10,283.		50,000
26	6	Total liabilities. Add lines 17 through 25			393,643.	26	433,060
ا م		Organizations that follow FASB ASC 958, chec	k here	e X			
2		and complete lines 27, 28, 32, and 33.			4 100 772		4 204 204
27		Net assets without donor restrictions			4,182,773.	27	4,394,204
i   28	В	Net assets with donor restrictions			68,956.	28	68,956
<u> </u>		Organizations that do not follow FASB ASC 958	8, che	ck here			
;   .		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 equ				30	
22 28 29 30 31 32 31 31 32 31 31 31 31 31 31 31 31 31 31 31 31 31		Retained earnings, endowment, accumulated inco			A 0E1 700	31	4 462 160
_		Total net assets or fund balances			4,251,729.	32	4,463,160
33	3	Total liabilities and net assets/fund balances			4,645,372.	33	4,896,220 Form <b>990</b> (202

Par	T XI Reconciliation of Net Assets			•	
	Check if Schedule O contains a response or note to any line in this Part XI				
1 2 3 4 5 6 7 8 9	Total revenue (must equal Part VIII, column (A), line 12)  Total expenses (must equal Part IX, column (A), line 25)  Revenue less expenses. Subtract line 2 from line 1  Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))  Net unrealized gains (losses) on investments  Donated services and use of facilities  Investment expenses  Prior period adjustments  Other changes in net assets or fund balances (explain on Schedule O)	1 2 3 4 5 6 7 8	4,25	3,19 1,0	98. 71. 29.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,46	3 1	60.
Par	t XII Financial Statements and Reporting	10	1,10	<i>5</i> , <u>+</u>	<del>•••</del>
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990:   Cash X Accrual 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?		2a		_X_
b	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both:  Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both:  X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	•		х	
	review, or compilation of its financial statements and selection of an independent accountant?		2c	^	
0-	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	eaule O.			
зa	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		х
h	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required.		. Sa		
U	or audits, explain why on Schedule O and describe any steps taken to undergo such audits	ou auuii	3b		
	or addite, explain mily on contodule of and decemberary stope taken to andergo ducin addite			990	2023)

#### **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.

Open to Public

OMB No. 1545-0047

Inspection

Name of the organization

VTRGTNTA BEACH SPCA

Employer identification number 54-6061532

_			THIR DURCH					<del>1</del> 0001332
Pa	ırt I	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructions.	
The	organ	ization is not a private found	ation because it is: (I	For lines 1 through 12, cl	heck only	one box.)		
1		A church, convention of ch	urches, or associatio	n of churches described	in <b>sectio</b>	n 170(b)(1	I)(A)(i).	
2		A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)						
3		A hospital or a cooperative		•		)(b)(1)(A)(ii	ii).	
4	$\Box$	A medical research organiz					•	the hospital's name.
		city, and state:	1					,
5		An organization operated for	or the benefit of a col	llege or university owned	l or operat	ed by a no	vernmental unit describe	ad in
3				nege of university owned	or operat	ca by a gc	verrimental anti-desemble	5 <b>4</b> III
_		section 170(b)(1)(A)(iv). (C		and the second s		70/1-1/41/41	6.3	
6		A federal, state, or local gov	ŭ				• •	
7	X	An organization that norma	•	ntial part of its support fr	om a gove	ernmental	unit or from the general	oublic described in
		section 170(b)(1)(A)(vi). (C						
8	Щ	A community trust describe	ed in <b>section 170(b)(</b>	(1)(A)(vi). (Complete Par	t II.)			
9		An agricultural research org	ganization described	in section 170(b)(1)(A)(	ix) operate	ed in conju	ınction with a land-grant	college
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the i	name, city	, and state of the college	or
		university:						
10		An organization that norma	lly receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membership fees, and	d gross receipts from
		activities related to its exen	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of its support f	rom gross investment
		income and unrelated busin	ness taxable income	(less section 511 tax) fro	m busines	sses acqui	red by the organization a	after June 30, 1975.
		See section 509(a)(2). (Con					, ,	,
11		An organization organized a	•	ively to test for public sat	fety See	section 50	)9(a)(4)	
12	$\Box$	An organization organized a	· ·	•	•			nurnoses of one or
12	ш	more publicly supported or	· ·	•	•		•	
			~					DIRECK THE DOX OH
		lines 12a through 12d that				•	, ,	at the c
а	ı <u> </u>		· · · · · · · · · · · · · · · · · · ·		•	-		
		the supported organization			majority o	of the direc	tors or trustees of the su	pporting
		organization. You must o	complete Part IV, Se	ections A and B.				
b	) <u> </u>		anization supervised	or controlled in connect	ion with it	s supporte	ed organization(s), by have	ving
		control or management o	f the supporting orga	anization vested in the sa	ame perso	ns that co	ntrol or manage the supp	ported
		organization(s). You mus	t complete Part IV,	Sections A and C.				
c	;	Type III functionally inte	grated. A supporting	g organization operated	in connect	tion with, a	and functionally integrate	ed with,
		its supported organization	n(s) (see instructions)	). You must complete F	Part IV, Se	ections A,	D, and E.	
c		Type III non-functionally	integrated. A supp	orting organization oper	ated in co	nnection v	vith its supported organiz	zation(s)
		that is not functionally int	•					* *
		requirement (see instructi	-		•			
e		Check this box if the orga	•					
٠	, L	functionally integrated, or					Type i, Type ii, Type iii	
	Ent	• •	* *	nally integrated supporting	ig organiz	ation.		
f		er the number of supported o		d arganization(a)				
<u> </u>		vide the following information  (i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	anization listed	(v) Amount of monetary	(vi) Amount of other
	,	organization	(11) 2.11	(described on lines 1-10	in your governi	ing document?	support (see instructions)	support (see instructions)
				above (see instructions))	Yes	No	I	
Tota	al							
								i

### 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.)

Sec	Section A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	2244404.	3070951.	959,581.	2258909.	2436413.	10970258.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	2244404.	3070951.	959,581.	2258909.	2436413.	10970258.
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,						
							1005639.
_							9964619.
	Public support. Subtract line 5 from line 4.						3304013.
	••	(=) 2010	(h) 2020	(a) 2021	(4) 2022	(a) 2022	(f) Total
	ndar year (or fiscal year beginning in)	(a) 2019 2244404.	(b) 2020 3070951.	(c) 2021 959, 581.	(d) 2022 2258909.	(e) 2023	(f) Total 10970258.
	Amounts from line 4	2244404.	3070931.	333,301.	2230303.	2430413.	109/02/03
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,	F0 001	41 454	16 242	F1 FF1	CC 20F	226 622
	and income from similar sources	50,891.	41,454.	16,342.	51,551.	00,385.	226,623.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	<b>Total support.</b> Add lines 7 through 10						11196881.
	Gross receipts from related activities,	•	,			12	234,809.
13	First 5 years. If the Form 990 is for the	-		•			
_	organization, check this box and stop						
	ction C. Computation of Publi						
	Public support percentage for 2023 (I					14	88.99 %
	15 Public support percentage from 2022 Schedule A, Part II, line 14						
16a	16a 33 1/3% support test - 2023. 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							
b 33 1/3% support test - 2022. 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						
17a	17a 10% -facts-and-circumstances test - 2023. 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						
b	10% -facts-and-circumstances test	- 2022. If the org	anization did not d	heck a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is	10% or
	more, and if the organization meets th	ne facts-and-circum	nstances test, ched	ck this box and st	t <b>op here.</b> Explain ir	n Part VI how the	
	organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization						
18	Private foundation. If the organization						
	<u> </u>		•	. ,			(Form 990) 2023

### 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.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(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 per-						
	formed, 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 bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization'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						
78	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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support	Т	T	T	1	T	1
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	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						
	Add lines 10a and 10b						
11	Net income from unrelated business activities not included on line 10b,						
	whether or not the business is						
10	regularly carried on Other income. Do not include gain						
12	or loss from the sale of capital						
40	assets (Explain in Part VI.)				-		
	Total support. (Add lines 9, 10c, 11, and 12.)				<u> </u>	04(-)(0) - : ::	
14	First 5 years. If the Form 990 is for the	•		•	•		
Se	check this box and stop here ction C. Computation of Publi						
	Public support percentage for 2023 (I			column (fl)		15	%
	Public support percentage from 2022	, (,,	,			16	<u>%</u> %
	ction D. Computation of Inves					, 10	70
				ne 13. column (f))		17	%
	7 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))  8 Investment income percentage from 2022 Schedule A, Part III, line 17  18  %						
	9a 33 1/3% support tests - 2023. 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 ar						
b	33 1/3% support tests - 2022. If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation If the organization						

### Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of 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

- 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.)

	Yes	No
1		
2		
_		
За		
3b		
3с		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
Ju		
9b		
9c		
10a		
iva		
10b		

332024 12-21-23 Schedule A (Form 990) 2023

Pai	t IV   Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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?	11a		
b	A family member of a person described on line 11a above?	11b		
С	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.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	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	1		
2	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,			
800	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations	2		
<u> </u>	tion of Type it Supporting Organizations		1	
			Yes	No
1	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			
0	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
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?	1		
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).	2		
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.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1 a b	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  The organization satisfied the Activities Test. Complete line 2 below.  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 ins	struction	(2)	
2	Activities Test. Answer lines 2a and 2b below.	straction	Yes	No
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 <b>Part VI identify</b>			
	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			
		2a		
b	that these activities constituted substantially all of its activities.  Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,	<u>_</u> u		
	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	2b		
2	these activities but for the organization's involvement.	ZU		
3	Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b> Did the organization have the power to requirely appoint or elect a majority of the officers, directors, or			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or	20		
L	trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	2h		
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		

of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*32025 12-21-23

320 Schedule A (Form 990) 2023

Sche	dule A (Form 990) 2023 VIRGINIA BEACH SPCA			04-6061332 Page 6
Pai	t V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organ	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust on	Nov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus		•	
Sect	ion 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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	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		
Sect	ion 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			

Schedule A (Form 990) 2023

\_\_\_ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

instructions).

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2023

e Excess from 2023

## Schedule A

# Identification of Excess Contributions Included on Part II, Line 5

2023

\*\* Do Not File \*\*

\*\*\* Not Open to Public Inspection \*\*\*

Contributor's Name	Total Contributions	Excess Contributions
EDWIN SCHOEN	465,983.	242,045.
NESTLE PURINA PETCARE	511,470.	287,532.
PETSMART CHARITIES	700,000.	476,062.
Total Excess Contributions to Schedule A, Part II, Line 5		1,005,639.

## Schedule B

(Form 990)

## **Schedule of Contributors**

OMB No. 1545-0047

54-6061532

2023

Department of the Treasury Internal Revenue Service Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization Employer identification number

Organization type (check one):					
Filers of	:	Section:			
Form 99	0 or 990-EZ	$\boxed{\textbf{X}}$ 501(c)( $3$ ) (enter number) organization			
		4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation			
		527 political organization			
Form 99	O-PF	501(c)(3) exempt private foundation			
		4947(a)(1) nonexempt charitable trust treated as a private foundation			
		501(c)(3) taxable private foundation			
		covered by the <b>General Rule</b> or a <b>Special Rule</b> .  7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.			
General	Rule				
	~	filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.			
Special	Rules				
X	For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.				
	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.				
	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the <b>General Rule</b> applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year\$				
answer "	No" on Part IV, line	at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it <b>must</b> 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify			

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

VIRGINIA BEACH SPCA

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

### VIRGINIA BEACH SPCA

54-6061532

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PURINA  1 CHECKERBOARD SQUARE  ST. LOUIS, MO, MO 63164	\$\$	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	HAMPTON ROADS COMMUNITY FOUNDATION  101 W. MAIN ST  NORFOLK, VA, VA 23510-1644	\$\$	Person X Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	PETSMART CHARITIES  19601 NORTH 27TH AVENUE  PHOENIX, AZ 85027-4010	\$\$	Person X Payroll
(a)	(b)	(c) Total contributions	(d)
No. 4	Name, address, and ZIP + 4  BETTY MORRIS  5325 BALFOR DRIVE  VIRGINIA BEACH, VA 23464-2406	\$\$	Person X Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Occupate Part II for noncash contributions.)

Page 3

Name of organization Employer identification number

### VIRGINIA BEACH SPCA

54-6061532

(a) No. Torm Description of noncash property given See instructions.)  (b) PMV (or estimate) (See instructions.)  (c) FMV (or estimate) (See instructions.)  (d) Date received See instructions.)  (e) No. Torm Description of noncash property given See instructions.)  (a) No. Torm Description of noncash property given See instructions.)  (b) Description of noncash property given See instructions.)  (c) FMV (or estimate) (See instructions.)  (d) Date received See instructions.)  (e) No. Torm Description of noncash property given See instructions.)  (e) No. Torm Description of noncash property given See instructions.)  (f) FMV (or estimate) (See instructions.)  (g) FMV (or estimate) (See instructions.)  (h) Date received See instructions.)	Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed.	
(a) No. from Part I  (a)  (b) Description of noncash property given  (c) FMV (or estimate) (See instructions.)  (d) Date received  (e) FMV (or estimate) (See instructions.)  (d) Date received  (d) Date received  (e) FMV (or estimate) (See instructions.)  (d) Date received  (e) FMV (or estimate) (See instructions.)  (d) Date received  (e) FMV (or estimate) (See instructions.)  (d) Date received  (e) FMV (or estimate) (See instructions.)  (e) FMV (or estimate) (See instructions.)  (f) Date received  (g) Date received	No. from		FMV (or estimate)	
No. from Part I Description of noncash property given See instructions.)  (a) (b) (c) FMV (or estimate) (see instructions.)  (b) (c) FMV (or estimate) (see instructions.)  (d) Date received  (d) Date received  (d) Date received  (e) FMV (or estimate) (see instructions.)  (a) No. from Description of noncash property given  (a) No. from Description of noncash property given  (a) No. from Description of noncash property given  (b) FMV (or estimate) (see instructions.)  (d) Date received  (d) Date received  FMV (or estimate) (see instructions.)  (d) Date received  (e) FMV (or estimate) (see instructions.)  (d) Date received  (e) FMV (or estimate) (see instructions.)	1	DOG FOOD AND CAT LITTER	\$96,614.	
(a) No. from Part I Description of noncash property given \$	No. from		FMV (or estimate)	
No. from Part I  (a) No. from Part I  (b) FMV (or estimate) (See instructions.)  (a) No. from Part I  (b) PMV (or estimate) (See instructions.)  (c) FMV (or estimate) (See instructions.)  (d) Date received  (e) FMV (or estimate) (See instructions.)  (for instructions)  (g) FMV (or estimate) (See instructions.)  (h) Date received  (c) FMV (or estimate) (See instructions.)			\$	
(a) No. from Part I  (b) FMV (or estimate) (See instructions.)  (c) FMV (or estimate) (See instructions.)  (d) Date received  (c) FMV (or estimate) (See instructions.)  (d) Date received  FMV (or estimate) (See instructions)  (d) Date received	No. from		FMV (or estimate)	
No. from Description of noncash property given  Part I  (a) No. from Description of noncash property given  (b) FMV (or estimate) (See instructions.)  (c) FMV (or estimate) (See instructions)  (d) Date received  (a) No. from Description of noncash property given  (b) FMV (or estimate) (See instructions)  (d) Date received			\$	
(a) No. from Description of noncash property given  (c) FMV (or estimate) (See instructions) Date received	No. from		FMV (or estimate)	
No. (b) FMV (or estimate) (d) from Description of noncash property given (d)  See instructions (Date received)			\$	
	No. from		FMV (or estimate)	
<u> </u>			\$	
(a) No. from Part I  (b) FMV (or estimate) (See instructions.)  (d) Date received	No. from		FMV (or estimate)	
			\$	

Schedule B (Form 990) (2023) Page 4 Name of organization **Employer identification number** VIRGINIA BEACH SPCA 54-6061532 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

(e) Transfer of gift

(c) Use of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
Transistion of training address, and an in-	Tiolationing of Lanciol of to Lanciol of

(a) No. from

Part I

(d) Description of how gift is held

(b) Purpose of gift

### **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 Inspection

Name of the organization

VIRGINIA BEACH SPCA

**Employer identification number** 54-6061532

Par	t I Organizations Maintaining Donor Advised Fu	nds 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	g that the assets held in donor advis	ed funds
	are the organization's property, subject to the organization's exclusive	sive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor adviso	rs in writing that grant funds can be	used only
	for charitable purposes and not for the benefit of the donor or done	or advisor, or for any other purpose	conferring
Par	t II Conservation Easements. Complete if the organization	ation answered "Yes" on Form 990, I	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization (ch		
	Preservation of land for public use (for example, recreation of	r education) Preservation of	a historically important land area
	Protection of natural habitat	Preservation of	a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified co	onservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
_			
b			
C	Number of conservation easements on a certified historic structure		2c
d	Number of conservation easements included on line 2c acquired a		
•	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, released	i, extinguished, or terminated by the	organization during the tax
	year	A to Joseph of	
4	Number of states where property subject to conservation easemer		
5	Does the organization have a written policy regarding the periodic		Yes No
6	violations, and enforcement of the conservation easements it holds Staff and volunteer hours devoted to monitoring, inspecting, handle		
U	otali and volunteer riours devoted to monitoring, inspecting, nandi	ing of violations, and emorcing cons	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handling of	f violations, and enforcing conservat	tion easements during the year
•	7 thount of expenses mounted in monitoring, inspecting, naridining o	violations, and emoroting conserva-	tion oddernerite daring the year
8	Does each conservation easement reported on line 2d above satis	fv the requirements of section 170(h	)(4)(B)(i)
_	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation ea		
	balance sheet, and include, if applicable, the text of the footnote to	•	
	organization's accounting for conservation easements.	3	
Par		Historical Treasures, or Ot	her Similar Assets.
	Complete if the organization answered "Yes" on Form 990,	Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958, not	to report in its revenue statement a	nd balance sheet works
	of art, historical treasures, or other similar assets held for public ex	hibition, education, or research in fu	rtherance of public
	service, provide in Part XIII the text of the footnote to its financial s	tatements that describes these item	S.
b	If the organization elected, as permitted under FASB ASC 958, to	report in its revenue statement and b	palance sheet works of
	art, historical treasures, or other similar assets held for public exhib	oition, education, or research in furth	nerance 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 treasure		
	the following amounts required to be reported under FASB ASC 95	58 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1		\$
b	Assets included in Form 990, Part X		\$
LHA	For Paperwork Reduction Act Notice, see the Instructions for F	Form 990.	Schedule D (Form 990) 2023

Par	rt III Organizations Maintai	ning Collections of A	rt, Histo	orical Tre	easures, or	Other	Similar	Assets	(continu	ued)	
3	Using the organization's acquisition,	accession, and other record	ds, check	any of the t	following that	make sig	gnificant u	se of its			
	collection items (check all that apply)	).									
а	Public exhibition		d 🔲 l	Loan or exc	hange progra	m					
b	Scholarly research		е 🔲 (	Other							
С	Preservation for future generat	tions									
4	Provide a description of the organiza	ation's collections and expla	in how the	ey further th	ne organizatio	n's exem	pt purpos	se in Part )	KIII.		
5	During the year, did the organization	solicit or receive donations	of art, his	torical treas	sures, or othe	r similar a	assets				
	to be sold to raise funds rather than	to be maintained as part of	the organ	ization's co	llection?				Yes		No
Par	rt IV Escrow and Custodial	Arrangements Comple	ete if the o	organizatior	n answered "Y	es" on F	orm 990,	Part IV, lir	ne 9, or		
	reported an amount on Form										
1a	Is the organization an agent, trustee,	custodian, or other interme	ediary for o	contribution	ns or other ass	sets not i	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in F										
									Amount		
С	Beginning balance						1c				
d	Additions during the year										
	Distributions during the year										
f	Ending balance						1f				
2a	Did the organization include an amou						ty?		Yes		No
b	If "Yes," explain the arrangement in F	Part XIII. Check here if the e	xplanation	n has been	provided in P	art XIII					
	rt V Endowment Funds Cor						).				
	•	(a) Current year		rior year	(c) Two year			ears back	(e) Four	years	back
1a	Beginning of year balance										
	Contributions										
	Net investment earnings, gains, and										
	Grants or scholarships										
	Other expenditures for facilities										
•	and programs										
f	Administrative expenses										
g g											
2	Provide the estimated percentage of	•	re (line 1a	column (a	// held as:						
	Board designated or quasi-endowme		% (iii)	, column (a	)) Held do.						
b		<u></u>									
-	—										
·	The percentages on lines 2a, 2b, and										
32	Are there endowment funds not in th	·	ation that	are held ar	nd administer	ad for the	2				
oa	organization by:	ic possession of the organiz	ation that	. arc ricia ai	ia administer	50 101 1110	•		Ţ.	Yes	No
	(i) Unrelated organizations?								3a(i)		
									3a(ii)	$\neg$	
h	If "Yes" on line 3a(ii), are the related								3b	$\neg$	
4	Describe in Part XIII the intended use								30		
	rt VI Land, Buildings, and E		JWIII <del>C</del> III II	irius.							
	Complete if the organization a	• •	0 Part IV	line 11a S	See Form 990	Part X I	ine 10				
	Description of property	(a) Cost or			or other		cumulate	<u>, ,                                  </u>	(d) Book		
	Description of property	basis (invest			(other)		reciation	u	(u) BOOK	. vaiui	<b>C</b>
1-	Land	,			1,264.	401	55,41,011		1 2 1	2	64.
	Land				9,134.	1 0	85,29	15	783		
	Buildings				5,976.		79,40		456		
	Leasehold improvements	I			7,617.		22,58				28.
	Equipment	•		<u> </u>	,,,,,,,,,	<u> </u>	1,05				51.
	Other				(2))		±,05	_	1 655		56 56

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023 VIRGINIA BE.	ACH SPCA	54-6061532 Page 3							
Part VII Investments - Other Securities									
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)									

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

Part VIII Investments - Program Related. 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)								
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))								

Part IX Other Assets

(F) (G) (H)

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)	

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))

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.

<u>1.                                    </u>	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	UNSECURED LOAN	50,000.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990. Part X. line 25. col. (B))	50,000.

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

Schedule D (Form 990) 2023

Part XI   Reconciliation of Revenue per Audited Financial Sta	tements With I	Revenue per Re	turn	:g-					
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.									
4 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1	5,855,795.					
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:									
a Net unrealized gains (losses) on investments	2a	282,502.							
<b>b</b> Donated services and use of facilities		157,049.							
c Recoveries of prior year grants		•							
d Other (Describe in Part XIII.)		14,117.							
e Add lines 2a through 2d			2e	453,668.					
3 Subtract line 2e from line 1			3	5,402,127.					
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.)	4b								
c Add lines 4a and 4b			4c	0.					
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12			5	5,402,127.					
Part XII Reconciliation of Expenses per Audited Financial St	atements With	Expenses per F	Returr	1					
Complete if the organization answered "Yes" on Form 990, Part IV, li	ine 12a.								
1 Total expenses and losses per audited financial statements			1	5,644,364.					
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:									
a Donated services and use of facilities	2a	157,049.							
<b>b</b> Prior year adjustments	2b								
c Other losses	2c								
d Other (Describe in Part XIII.)		14,117.							
e Add lines 2a through 2d			2e	171,166.					
3 Subtract line 2e from line 1			3	5,473,198.					
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1								
a Investment expenses not included on Form 990, Part VIII, line 7b									
b Other (Describe in Part XIII.)	4b			^					
c Add lines 4a and 4b			4c	0.					
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 1	18.)		5	5,473,198.					
Part XIII Supplemental Information									
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and			; Part X	K, line 2; Part XI,					
lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a	any additional inform	nation.							
PART X, LINE 2:									
FART A, DINE Z:									
THE VIRGINIA BEACH SOCIETY FOR THE PREVEN	TTON OF CE	יוודיו.ייע ייר אַ	NTMZ	AT.C TC A					
THE VIRGINIA BEACH SOCIETY FOR THE TREVEN	TION OF CI	OBBIT TO A	14 7 1-17	TID ID A					
NOT-FOR-PROFIT ORGANIZATION ORGANIZED UND	ER SECTION	501(C)(3)	OF	тне					
NOT TOK TROTTE ORGANIZATION ORGANIZAD UND	DICTION	1 301(0)(3)	<u> </u>	111111					
INTERNAL REVENUE CODE AND IS THEREFORE EX	ЕМРТ РЕОМ	FEDERAL AN	ת מ	PATE:					
INTERNAL REVENUE CODE TAND TO THEREFORE DAY	LLIII I I I I I I I I I I I I I I I I I	I LDLIMIL 7111	<u> </u>						
INCOME TAXES, EXCEPT ON NET INCOME, IF AN	Y GENERAT	ED FROM UN	RELZ	ATED					
THOUSE TIMES, PROBLET ON HELL INCOME, IT THE	i, chilini	LD I Itoli oit		11111					
BUSINESS INCOME.									
FINANCIAL ACCOUNTING STANDARDS BOARD (FAS	B) ACCOUNT	ING STANDA	RDS						
CODIFICATION (ASC), INCOME TAXES, PRESCRI	BES A RECO	GNITION TH	RESI	HOLD AND					
				-					
MEASUREMENT ATTRIBUTE FOR THE FINANCIAL S	TATEMENT F	ECOGNITION	ANI						
		-							
MEASUREMENT OF A TAX POSITION TAKEN OR EX	PECTED TO	BE TAKEN I	N A	TAX					
RETURN. THE ORGANIZATION'S MANAGEMENT HAS	EVALUATED	THE IMPAC	T OF	THIS					

Schedule D (Form 990) 2023

54-606153<u>2 Page 5</u> VIRGINIA BEACH SPCA Schedule D (Form 990) 2023 Part XIII Supplemental Information (continued) GUIDANCE TO ITS FINANCIAL STATEMENTS. THE ORGANIZATION IS NOT AWARE OF ANY MATERIAL UNCERTAIN TAX POSITIONS, AND HAS NOT ACCRUED THE EFFECT OF ANY UNCERTAIN TAX POSITIONS AS OF DECEMBER 31. THE ORGANIZATION'S INCOME TAX RETURNS ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES, GENERALLY FOR A PERIOD OF THREE YEARS FROM THE DATE THE RETURNS ARE FILED. ANY INTEREST AND PENALITIES INCURRED BY THE ORGANIZATION IN CONNECTION WITH ITS TAX POSITIONS ARE INCLUDED IN THE ACCOMPANYING STATEMENT OF FUNCTIONAL EXPENSES AS INTERST AND PENALTIES EXPENSE, RESPECTIVELY. PART XI, LINE 2D - OTHER ADJUSTMENTS: COGS PART XII, LINE 2D - OTHER ADJUSTMENTS: COGS

### **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

Open to Public Inspection

Name of the organization

Employer identification number

VIRGINI	A BEACH SPCA				54-6061	534
Part I Fundraising Activities. required to complete this par	Complete if the organization answett.	ered "Y	es" or	n Form 990, Part IV, I	ine 17. Form 990-EZ	filers are not
<ul> <li>1 Indicate whether the organization rais a X Mail solicitations</li> <li>b X Internet and email solicitations</li> <li>c X Phone solicitations</li> <li>d X In-person solicitations</li> <li>2 a Did the organization have a written of key employees listed in Form 990, P</li> <li>b If "Yes," list the 10 highest paid individual compensated at least \$5,000 by the</li> </ul>	e X Solicita f X Solicita g X Special  or oral agreement with any individual art VII) or entity in connection with position or entities (fundraisers) pursu	tion of tion of fundra (includ	non-g gover aising of ling of onal fu	overnment grants nment grants events ficers, directors, trus undraising services?	X Yes	
(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 col. (i)	(vi) Amount paid to (or retained by) organization
RKD ALPHA DOG - 7130 S 29TH		Yes	No			
STREET, SUITE B, LINCOLN, NE	DIRECT MAILING		Х	181,360.	0.	181,360.
Total  3 List all states in which the organization	on is registered or licensed to solicit o			181,360.	it is exempt from re	181,360.
or licensing.	while registered or meanised to combit	00116116	4110110	or ride boom riotilied	it is exempt from re-	giotiation
VA						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. SEE PART IV FOR CONTINUATIONS

Schedule G (Form 990) 2023

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

	of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.										
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events					
			PUTTIN' FOR	WAGS &		(add col. (a) through					
			PAWS GOLF TO	WHISKERS GAL	1	' ' ' '					
			(event type)	(event type)	(total number)	col. <b>(c)</b> )					
Revenue											
eve	1	Gross receipts	49,978.	322,351.	34,006.	406,335.					
ď				-	-						
	2	Less: Contributions	49,978.	322,351.	34,006.	406,335.					
	3	Gross income (line 1 minus line 2)									
	4	Cash prizes									
	5	Noncash prizes									
ses											
oeu	6	Rent/facility costs	8,000.	19,061.		27,061.					
Direct Expenses			2 022	40 500		F2 461					
ect	7	Food and beverages	3,933.	49,528.		53,461.					
₫				2 220		2 220					
		Entertainment		2,328. 97,502.	3,888.	2,328.					
	l .	Other direct expenses	•			104,073. 186,923.					
		Direct expense summary. Add lines 4 through				-186,923.					
Pa	ırt I	Net income summary. Subtract line 10 from li  II Gaming. Complete if the organization a		990 Part IV line 19 or r		100,725.					
		\$15,000 on Form 990-EZ, line 6a.	anowered res entrem	000,1 41114, 1110 10, 011	oported more than						
		· · · · · · · · · · · · · · · · · · ·		(b) Pull tabs/instant		(d) Total gaming (add					
nue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c)					
Revenue											
Ä	1	Gross revenue									
m	2	Cash prizes									
Jse											
Direct Expenses	3	Noncash prizes									
ΉË											
irec	4	Rent/facility costs									
	5	Other direct expenses									
			Yes %	Yes %	Yes %						
	6	Volunteer labor	No	No	No						
	_										
	7	Direct expense summary. Add lines 2 through	1 5 in column (d)								
		Not consider in a consequence of the set lines 7	form the decision (a)								
_	8	Net gaming income summary. Subtract line 7	from line 1, column (a)								
۵	En	ter the state(s) in which the organization condu	icte gaming activities:								
		he organization licensed to conduct gaming ac	_			Yes No					
		No," explain:									
10a	We	ere any of the organization's gaming licenses re	evoked, suspended, or te	rminated during the tax v	ear?	Yes No					
		Yes," explain:									
	_										

332082 09-13-23 Schedule G (Form 990) 2023

Schedule G (Form 990) 2023 VIRGINIA BEACH SPCA	54-6061532 Page 3
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>b</b> An outside facility	
14 Enter the name and address of the person who prepares the organization's gaming/special events books and record	ds:
Name	
Address	
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes No
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization \$ and the am	nount
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 convices provided	
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>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent i	
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.	, and r are iii, iii ee e, ee, ree,
SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAL	ISERS:
(I) NAME OF FUNDRAISER: RKD ALPHA DOG	
/->	
(I) ADDRESS OF FUNDRAISER: 7130 S 29TH STREET, SUITE B, LINCO	OLN, NE 68516
PART I, LINE 2B, COLUMN (V):	
DIRECT MAILING	

Schedule G	(Form 990)	VIRGINIA	BEACH	SPCA	54-6061532	Page 4
Part IV	(Form 990) Supplemental Infor	mation <sub>(continue</sub>	d)			
-						

### **SCHEDULE M** (Form 990)

### **Noncash Contributions**

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Employer identification number VIRGINIA BEACH SPCA 54-6061532

Pai	TI Types of Property							
		(a) Check if	<b>(b)</b> Number of	(c) Noncash contribution	<b>(d)</b> Method of de	tormin	ina	
		applicable	contributions or	amounts reported on	noncash contribu			s
			items contributed	Form 990, Part VIII, line 1g				
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		0 105	0.6.61.4	DO110D 111111			
19	Food inventory	X	2,127		DONOR VALUA			
20	Drugs and medical supplies	X		1,8/8.	DONOR VALUA	TTOI	<u>.N</u>	
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts	37	_	050	DONOR VALUA	m T O		
25	Other ( JEWLERY )	X	0	950.	DONOR VALUA	1101	<u>.v</u>	
26	Other ()							
27	Other ()							
<u>28</u> 29	Other ( )	ation during	the tax year for a	ntributions				
29	Number of Forms 8283 received by the organiz for which the organization completed Form 828							
	for which the organization completed form 620	o, rait v, b	onee Acknowledge	ement [ 29 ]			Yes	No
302	During the year, did the organization receive by	contributio	n any property rep	orted in Part I lines 1 throug	h 28 that it		163	140
oou	must hold for at least 3 years from the date of t							
	exempt purposes for the entire holding period?		•	orrior required to be adea		30a		Х
b	If "Yes," describe the arrangement in Part II.					Jour		
31	Does the organization have a gift acceptance p	olicv that re	equires the review o	of any nonstandard contribut	ions?	31	х	
32a	Does the organization hire or use third parties of					<u> </u>		
J_U	contributions?			•		32a		х
b	If "Yes," describe in Part II.					5_0		
33	If the organization didn't report an amount in co	olumn (c) foi	a type of property	for which column (a) is chec	ked.			
	describe in Part II.	(5) 701	-, p p p y	(4) 10 01100	• • • • •			

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

Schedule M (Form 990) 2023

332142 09-11-23

### 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.

2023
Open to Public Inspection

OMB No. 1545-0047

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

Name of the organization

VIRGINIA BEACH SPCA

Employer identification number 54-6061532

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: ANIMALS AND THE CREATION OF A MORE RESPONSIBLE AND HUMANE COMMUNITY. WE PROVIDE FOR AND PROTECT ABANDONED, ABUSED AND UNWANTED ANIMALS, AND PROMOTE ANIMAL WELFARE THROUGH PROGRAMS AND TRIAGE WILDLIFE, SERVICES THAT MUTUALLY BENEFIT PEOPLE AND ANIMALS. FORM 990, PART VI, SECTION B, LINE 11B: DRAFT COPIES OF THE RETURN ARE REVIEWED BY THE FINANCE/AUDIT COMMITTEE PRIOR TO SUBMISSION. A COPY OF THE FINAL FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY PRIOR TO FILING. FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION CONSISTENTLY MONITORS AND ENFORCES THE CONFLICT OF INTEREST POLICY AND BOARD MEMBERS REVIEW THE POLICY ANNUALLY. BOARD MEMBERS EXCUSE THEMSELVES FROM DISCUSSIONS AND VOTES IN THE EVENT OF A CONFLICT. FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION FOR KEY MEMBERS OF THE STAFF IS DETERMINED BY THE EXECUTIVE COMMITTEE FOLLOWING RESEARCH INTO INDUSTRY COMPARABILITY. ALL DISCUSSIONS

FORM 990, PART VI, SECTION C, LINE 19:

ARE DOCUMENTED IN MEETING MINUTES.

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST, AND THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

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

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023	Page 2
Name of the organization VIRGINIA BEACH SPCA	Employer identification number 54-6061532
FORM 990, PART XII, LINE 2C	
THE ORGANIZATION HAS A COMMITTEE AND THE PROCESS DID NOT C	CHANGE DURING
THE YEAR.	
FORM 990, PART V, Q 7G AND 7H	
QUESTIONS 7G AND 7H DO NOT APPLY TO THE ORGANIZATION BECAU	JSE THE
ORGANIZATION DID NOT HAVE CONTRIBUTIONS OF QUALIFIED INTER	LLECTUAL
PROPERTY OR CONTRIBUTIONS OF CARS, BOATS, AIRPLANES OR OTH	HER VEHICLES
DURING THE YEAR.	