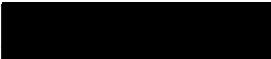




Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and
Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362



Date:
April 12, 2022
Employee name:
C. Arroyo
Employee ID number:
1001819009
Telephone number:
860-594-9020
Fax number:
855-203-7001
Case number:
2022-11673
Re: FOIA Case 1412480-000

Dear :

This is a final response to your Freedom of Information Act (FOIA) request received in our office on March 29, 2022, from the Federal Bureau of Investigation.

You asked for a copy of all documents that pertain to The Process Church of the Final Judgment.

I've enclosed 71 pages located during a search conducted by the FBI in response to your request. This grants your request in full.

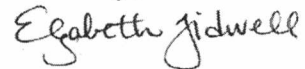
I've enclosed an encrypted CD that contains your records. I'll mail the password to open the files separately. There is no charge for the records enclosed on the CD.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-3297. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

Sincerely,



Elizabeth Tidwell
Acting Disclosure Manager
Disclosure Office 01

Enclosures:

CD - Responsive Records

Copy of Original FOIA Request

Form 990

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

1996

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 1996 calendar year, OR tax year period beginning 1996, and ending 1996

B Check it: Change of address, Initial return, Final return, Amended return. C Name of organization: BEST FRIENDS ANIMAL SANCTUARY. D Employer identification number: 23-7147797. E State registration number: 2-910842-0. F Check if exemption application is pending.

G Type of organization: Exempt under section 501(c)(3) (insert number) OR section 4947(a)(1) nonexempt charitable trust. Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No. (b) If "Yes," enter the number of affiliates for which this return is filed. I If either box in H is checked "Yes," enter four-digit group exemption number (GEN).

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No. J Accounting method: Cash Accrual Other (specify).

Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return. Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part II Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 9.)

Table with 21 rows detailing revenue, expenses, and net assets. Includes sub-rows for contributions, program service revenue, membership dues, interest on savings, dividends, gross rents, net rental income, other investment income, gross amount from sale of assets, special events, gross revenue, fundraising expenses, net income from special events, gross sales, gross profit from sales of inventory, program services, management and general, fundraising, payments to affiliates, total expenses, excess or deficit, net assets at beginning of year, other changes in net assets, and net assets at end of year.

For Paperwork Reduction Act Notice, see page 1 of the separate instructions. Form 990 (1995)

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Part III Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 13.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 176,032	93,297	35,206	47,529
26 Other salaries and wages	26 706,497	369,940	139,523	197,034
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29 76,309	40,001	15,094	21,214
30 Professional fundraising fees	30			
31 Accounting fees	31 37,397	4,050	31,347	2,000
32 Legal fees	32			
33 Supplies	33 24,598	17,131	7,467	
34 Telephone	34 34,556	17,863	7,808	8,885
35 Postage and shipping	35 169,715	124,243	10,908	34,564
36 Occupancy	36 22,034	20,143	1,295	596
37 Equipment rental and maintenance	37 91,306	82,975	8,331	
38 Printing and publications	38 154,523	154,523		
39 Travel	39 31,663	24,898	6,171	594
40 Conferences, conventions, and meetings	40			
41 Interest	41 50,264		50,264	
42 Depreciation, depletion, etc. (attach schedule)	42 113,618	112,420	1,198	
43 Other expenses (itemize): a See Statement 1	43a 1,387,882	1,004,847	100,910	282,125
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 3,076,394	2,066,331	415,522	594,541

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 469,273 ; (ii) the amount allocated to Program services \$ 237,766 ; (iii) the amount allocated to Management and general \$ _____ ; and (iv) the amount allocated to Fundraising \$ 231,507

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 16.)

What is the organization's primary exempt purpose? **ANIMAL CARE, RESCUE, POPULATION CNTRL**
 All organizations must describe their exempt purpose achievements. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)

a ANIMAL SANCTUARY - SEE EXHIBIT A (Grants and allocations \$ _____)	973,578
b SPAY & NEUTER PROGRAM - SEE EXHIBIT A (Grants and allocations \$ _____)	1,973
c MAGAZINE, NEWSLETTERS AND ONLINE SERVICES - SEE EXHIBIT A (Grants and allocations \$ _____)	671,860
d OUTREACH PROGRAMS - SEE EXHIBIT A PHOTOGRAPHY - DO NOT PLACE (Grants and allocations \$ _____)	164,832
e Other program services (attach schedule) See Stmt. 2 (Grants and allocations \$ _____)	254,088
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,066,331

Part IV Balance Sheets (See Specific Instructions on page 16.)

		(A)		(B)
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		Beginning of year		End of year
45	Cash - non-interest-bearing	56,152	45	55,616
46	Savings and temporary cash investments	111,966	46	376,248
47a	Accounts receivable		47a	
	b Less: allowance for doubtful accounts		47b	
48a	Pledges receivable		47c	
	b Less: allowance for doubtful accounts		48a	
49	Grants receivable		48b	
50	Receivables from officers, directors, trustees, and key employees (attach sch)		49	
51a	Other notes and loans receivable (attach schedule)	2,355	50	
	b Less: allowance for doubtful accounts	-1,052	51a	2,355
52	Inventories for sale or use		51b	
53	Prepaid expenses and deferred charges		52	
54	Investments - securities (attach schedule)		53	
55a	Investments - land, buildings, and equipment: basis		54	
	b Less: accumulated depreciation (attach schedule)		55a	
56	Investments - other (attach schedule)	15,285	55b	95,643
57a	Land, buildings, and equipment: basis	4,627,068	56	
	b Less: accumulated depreciation (attach schedule) See St. 3.	812,278	57a	4,627,068
58	Other assets (describe ▶ See Statement 4)	5,138	57b	812,278
59	Total assets (add lines 45 through 58) (must equal line 74)	3,936,059	58	3,718
60	Accounts payable and accrued expenses	67,727	59	4,348,370
61	Grants payable		60	60,573
62	Deferred revenue		61	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		62	
64a	Tax-exempt bond liabilities (attach schedule)		63	
	b Mortgages and other notes payable (attach schedule)	522,720	64a	
65	Other liabilities (describe ▶)		64b	494,389
66	Total liabilities (add lines 60 through 65)	590,447	65	554,962
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	3,330,279	66	3,716,619
68	Temporarily restricted	15,333	67	76,789
69	Permanently restricted		68	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		69	
71	Paid-in or capital surplus, or land, building, and equipment fund		70	
72	Retained earnings, endowment, accumulated income, or other funds		71	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	3,345,612	72	3,793,408
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	3,936,059	73	4,348,370

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Part VI Other Information (See Specific instructions on page 19.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization ANGEL CANYON INC. and check whether it is <input type="checkbox"/> exempt OR <input checked="" type="checkbox"/> nonexempt.		
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81... 81a		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. - Enter:		
a	Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. - Enter: a Gross income from members or shareholders.	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. - Enter: Amount of tax paid during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b	501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax paid by the organization managers or disqualified persons during the year under section 4958. ▶		
d	Enter: Amount of tax in 89c, above, reimbursed by the organization ▶		
90	List the states with which a copy of this return is filed ▶		
91	The books are in care of ▶ JOHN FRIPP Telephone no. ▶ (801) 644-2001 Located at ▶ BOX G, KANAB, UTAH ZIP + 4 ▶ 84741		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A		

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Part VIII Analysis of Income-Producing Activities (See Specific Instructions on page 22.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
94 Membership dues and assessments					4,422
95 Interest on savings and temporary cash investments ...					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					56,115
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory ..					-10,507
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					50,030
105 Total (add line 104, columns (B), (D), and (E))					50,030

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part IX Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 23.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
95	INTEREST EARNINGS ON TEMPORARY CASH INVESTMENTS
97A	DUE TO NATURE OF EXEMPT PURPOSE (CARE OF ANIMALS), STAFF MUST BE ON SITE AT ALL TIMES. DUE TO DISTANCE OF FACILITIES FROM AVAILABLE HOUSING, THE SANCTUARY PROVIDES ON-SITE HOUSING TO APPROXIMATELY 15 EMPLOYEES. THIS IS SHOWN AS INCOME SINCE THE HOUSING IS IN SANCTUARY OWNED BUILDINGS. THOSE EMPLOYEES HOUSED IN SANCTUARY LEASED BUILDINGS ARE SHOWN AS AN OFFSET TO THE SANCTUARY'S RENT EXPENSE.
100	LOSS ON SALE OF VARIOUS UNNEEDED SANCTUARY ASSETS.

Part X Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See General Instructions, page 6.)

Signature of officer: C. A. FRIPP Date: Mar. 14, 97 Type or print name and title: C. A. FRIPP, TREASURER

Paid Preparer's Use Only Preparer's signature: [Signature] Date: 3/18/97 Check if self-employed: Preparer's SSN: 528-88-4981

Firm's name (or yours if self-employed) and address: Kemp Burdick Hinton & Hall, LC EIN: 87-0492866 P.O. Box 38 St. George, UT PHOTOCOPY - DO NOT PROCESS ZIP: 84771

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information
See separate instructions.

OMB No. 1545-0047

1996

Department of the Treasury
Internal Revenue Service

▶ Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).

Name of the organization

BEST FRIENDS ANIMAL SANCTUARY

Employer identification number

23-7147797

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

Total number of other employees paid over \$50,000 ▶

Part II

Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services ▶

7
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Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Form 990, Part V	X	
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4 Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

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- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Part IV Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the Instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1995	(b) 1994	(c) 1993	(d) 1992	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,679,273	1,824,429	1,169,729	932,073	6,605,504
16 Membership fees received		48,416	204,940	108,159	361,515
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose		94,340	72,365	39,476	206,181
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from business acquired by the organization after June 30, 1975	46,711	2,199	760	5,029	54,699
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a sch. Do not include gain (loss) from sale of capital assets					
23 Total of lines 15 through 22	2,725,984	1,969,384	1,447,794	1,084,737	7,227,899
24 Line 23 minus line 17	2,725,984	1,875,044	1,375,429	1,045,261	7,021,718
25 Enter 1% of line 23	27,260	19,694	14,478	10,847	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24.					140,434
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1992 through 1995 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					\$ 7,021,718
d Add: Amounts from column (e) for lines: 18 \$ 54,699 19 \$					\$ 54,699
e Public support (line 26c minus line 26d total)					\$ 6,967,019
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					99.22%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from each "disqualified person." Enter the sum of such amounts for each year: N/A (1995) _____ (1994) _____ (1993) _____ (1992) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1995) _____ (1994) _____ (1993) _____ (1992) _____					
c Add: Amounts from column (e) for lines: 15 \$ _____ 16 \$ _____ 17 \$ _____ 20 \$ _____ 21 \$ _____					\$ _____
d Add: Line 27a total .. \$ _____ and line 27b total .. \$ _____					\$ _____
e Public support (line 27c total minus line 27d total)					\$ _____
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					\$ _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1992 through 1995, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See Instructions on page 4.)					

9
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Private School Questionnaire (See instructions on page 4.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

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Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions on page 6.) N/A
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here a if the organization belongs to an affiliated group.
Check here b if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000 ..	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000 ..	41
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000 ..	
	Over \$17,000,000	\$1,000,000	42
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 38. Enter -0- if line 42 is more than line 38	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, file Form 4720.

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50 on page 8.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities N/A
(For reporting only by organizations that did not complete Part VI-A) (See instructions on page 8.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

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Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with columns: Yes, No. Rows: 51a(i) Cash, 51a(ii) Other assets, b(i) Sales of assets to a noncharitable exempt organization, b(ii) Purchases of assets from a noncharitable exempt organization, b(iii) Rental of facilities or equipment, b(iv) Reimbursement arrangements, b(v) Loans or loan guarantees, b(vi) Performance of services or membership or fundraising solicitations, c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

(i) Cash

(ii) Other assets

b Other transactions:

(i) Sales of assets to a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities or equipment

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

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BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Statement 1
Form 990, Part II, Line 43
Other Expenses

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
OFFICE EXPENSE	\$ 46,156	40,915	5,116	125
ANIMAL VET	77,242	77,242		
AUTO GAS & MAINTENANCE	39,578	28,504	9,432	1,642
HUMANE EDUCATION	7,381	7,381		
DONATIONS & GIFTS	5,111	1,595	3,516	
ANIMAL FOOD	308,182	308,182		
SPECIAL EVENTS	38,159	16,708		21,451
UTILITIES	51,845	24,351	27,494	
CASUAL LABOR	21,152	9,952	11,200	
MISCELLANEOUS	5,678	2,305	3,373	
FEES	7,027			7,027
INSURANCE	40,730	20,180	14,635	5,915
TAXES	13,082	221	12,861	
PROMOTIONS	392,411	237,886		154,525
ON-LINE RESEARCH	5,302	5,302		
ADVERTISING	5,279	5,250	29	
NEWSLETTER	187,249	97,340		89,909
ANIMAL OTHER	110,798	110,798		
AUTO ALLOWANCE	17,293	10,735	5,027	1,531
BANK CHARGES	8,227		8,227	
Total	\$1,387,882	1,004,847	100,910	282,125

Statement 2
Form 990, Part III, Line e
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
UTAH'S WEEK FOR THE ANIMALS - SEE EXHIBIT A	\$	142,296
HUMANE EDUCATION - SEE EXHIBIT A		89,203
SEMINARS AND INTERNSHIPS - SEE EXHIBIT A		22,589
	\$	254,088

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Client BESTFRND

BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Statement 3
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accumulated Depreciation	Book Value
Automobiles / transportation equip.	\$ 204,132	64,982	139,150
Furniture and fixtures	522,269	178,701	343,568
Buildings	1,397,486	495,490	901,996
Improvements	2,503,181	73,105	2,430,076
Total	\$4,627,068	812,278	3,814,790

Statement 4
Form 990, Part IV, Line 58
Other Assets

	Ending
DEPOSITS	\$ 2,518
LOANS TO STAFF	1,200
Total	\$ 3,718

Statement 5
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Pln Account/Other
GREGORY CASTLE BOX G, KANAB, UT 84741	2ND VICE PRES None	18,309	0	0
CHRISTOPHER DEPEYER BOX G, KANAB, UT 84741	DIRECTOR None	12,888	0	0

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Client BESTFRND

BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Statement 5 (Continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Pln Account/ Other
ERNEST P. ECKHOFF BOX G, KANAB, UT 84741	DIRECTOR None	18,174	0	0
FAITH MALONEY BOX G, KANAB, UT 84741	PRESIDENT None	18,174	0	0
CELESTE FRIPP BOX G, KANAB, UT 84741	SECRETARY None	18,174	0	0
CHRISTOPHER A. FRIPP BOX G, KANAB, UT 84741	TREASURER None	18,174	0	0
MICHAEL MOUNTAIN BOX G, KANAB UT 84741	DIRECTOR None	18,181	0	0
ALFRED A. BATTISTA BOX G, KANAB, UT 84741	1ST VICE PRES None	18,174	0	0
JONATHAN DEPEYER BOX G, KANAB, UT 84741	DIRECTOR None	35,781	0	0
	Total	\$ 176,029	0	0

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Best Friends Animal Sanctuary
1996 Form 990, Part III
Statement of Program Service Accomplishments
"Exhibit A"

FORM 990. PART 3

- A. **ANIMAL SANCTUARY.** There are over 1500 animals resident at the Sanctuary at all times. There is a very active adoption program. Facilities for the wild bird rehabilitation and educational programs were extended. A new facility for the older dogs was approaching completion at year end. Donated Services: \$22,325. Expenses: \$973,578.
- B. **SPAY & NEUTER PROGRAM.** 900 animals were spayed/neutered in our subsidized/low cost clinic program. 407 received shots. Additions to the clinic included two new anesthesia machines, a new surgery table, and a new dental ultra-sonic soaler-polisher Expenses: \$1,973.
- C. **MAGAZINE, NEWSLETTERS AND ONLINE SERVICES.** Best Friends magazine published 10 issues, and again increased its circulation. Also quarterly newsletters were sent to members. The Sanctuary operates Online educational and assistance services, and maintains two growing sites on the Internet. Expenses: \$671,860.
- D. **OUTREACH PROGRAMS** to other states included activity in AZ, CO, NM, CA, LA and MS. Best Friends members conducted rescue programs in most states, especially in Southern California. Donated Services \$8,841. Expenses: \$164,832.
- E. **UTAH'S WEEK FOR THE ANIMALS.** A program started in 1994 to help animals throughout the state. The program grew greatly this year, with a big increase in public support. It included special visits to 300 schools, with educational materials being distributed to all the schools in Utah, a discount spay/neuter program, a student contest, and numerous special events. Donated-services: \$58,884. Expenses: \$142,296.

HUMANE EDUCATION. There were visits to schools in Utah, Arizona, Texas, Alabama and New Mexico visiting and teaching 15,000 students. The program includes distribution of video and printed material on animal care and welfare. We continued work on a major new curriculum for Native American students (the R.U.F.F. program). Worked closely with the Indian Health Services Dept. Expenses: \$89,203.

SEMINARS AND INTERNSHIPS. Informal training seminars were held on animal rescue and placement for 20 people during the year. Twelve internships were conducted at the Sanctuary. Over 300 children were taught at the Sanctuary. Expenses: \$22,589.

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SECT FRIENDS

KANAB.

OP. 84741

NOV 17 1997

83/17/97

INTERNAL REVENUE SERVICE CTR
OGDEN UT 84201-0027

17

FUTS-007

990
606

C&I
07A

2949009416017132197
OMB No. 1545-0047

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(b)(1) nonexempt charitable trust

1997

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 1997 calendar year, OR tax year period beginning 1997, and ending 19

B Check if:

- Change of address
- Initial return
- Final return
- Amended return (required also for State reporting)

C Please use IRS label or print or type. See Specific Instructions.

BEST FRIENDS ANIMAL SANCTUARY
BOX G
KANAB, UT 84741

D Employer identification number
23-7147797

E State registration number
2-910842-0

F Check If exemption application is pending

G Type of organization Exempt under section 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No

(b) If "Yes," enter the number of affiliates for which this return is filed:

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No

J Accounting method: Cash Accrual

K Check here If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 11.)

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	5,092,871		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>4,462,974</u> noncash \$ <u>629,897</u>)	1d	5,092,871		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4	23,667		
5	Dividends and interest from securities	5			
6a	Gross rents	6a	58,448		
6b	Less: rental expenses	6b			
6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	58,448		
7	Other investment income (describe: <u>OGDEN, UT</u>)	7			
8a	Gross amount from sale of assets other than inventory	8a	7,466,613		
b	Less: cost or other basis and sales expenses	8b			
c	Gain or (loss) (attach schedule)	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	2,466,613		
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ <u> </u> of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	5,128,373		
13	Program services (from line 44, column (B))	13	3,701,435		
14	Management and general (from line 44, column (C))	14	231,519		
15	Fundraising (from line 44, column (D))	15	633,095		
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17	4,566,049		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	562,324		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,793,408		
20	Other changes in net assets or fund balances (attach explanation)	20			
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	4,355,732		

Part III Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 15.)

Do not include amounts reported on line 5b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att. sch.)				
(cash \$ non cash \$)				
23 Specific assistance to individuals (att. sch.)				
24 Benefits paid to or for members (att. sch.)				
25 Compensation of officers, directors, etc.	216,421	120,982	56,709	38,730
26 Other salaries and wages	1,104,019	974,624	41,664	87,731
27 Pension plan contributions				
28 Other employee benefits	61,759	51,383	4,601	5,775
29 Payroll taxes	122,651	102,329	9,012	11,310
30 Professional fundraising fees				
31 Accounting fees	36,293	22,002	13,161	1,130
32 Legal fees				
33 Supplies	19,711	14,200	5,511	
34 Telephone	37,210	31,216	1,970	4,024
35 Postage and shipping	188,725	142,437	13,817	32,471
36 Occupancy	28,309	23,868	4,094	347
37 Equipment rental and maintenance	113,817	109,045	4,772	
38 Printing and publications	229,991	229,665		326
39 Travel	45,209	44,903	30	276
40 Conferences, conventions, and meetings				
41 Interest	26,562	7,870	18,664	28
42 Depreciation, depletion, etc. (attach schedule)	149,290	137,176	6,181	5,933
43 Other expenses (itemize): a See Stmt. 1	2,186,082	1,689,735	51,333	445,014
b				
c				
d				
e				
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	4,566,049	3,701,435	231,519	633,095

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 1,065,482 ; (ii) the amount allocated to Program services \$ 692,563 ;
 (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$ 372,919

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 16.)

What is the organization's primary exempt purpose? **See Statement 2**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)
a ANIMAL SANCTUARY - SEE EXHIBIT A (Grants and allocations \$) 1,571,498
b SPAY & NEUTER PROGRAM - SEE EXHIBIT A (Grants and allocations \$) 40,870
c MAGAZINE, NEWSLETTERS AND ONLINE SERVICES - SEE EXHIBIT A (Grants and allocations \$) 1,198,821
d OUTREACH PROGRAMS - SEE EXHIBIT A (Grants and allocations \$) 567,637
e Other program services (attach schedule) See Stmt. 3 (Grants and allocations \$) 322,609
f Total of Program Service Expenses (should equal line 44, column (B), Program services) 3,701,435

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Part IV Balance Sheets (See Specific instructions on page 18.)

		(A)		(B)
		Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
45	Cash - non-interest-bearing	55,616	45	103,882
46	Savings and temporary cash investments	376,248	46	294,118
47a	Accounts receivable			
	b Less: allowance for doubtful accounts		47c	
48a	Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach sch)		50	
51a	Other notes and loans receivable (attach schedule)	602,948		
	b Less: allowance for doubtful accounts		51c	602,948
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments - securities (attach schedule)		54	
55a	Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
56	Investments - other (attach schedule)	95,643	56	114,096
57a	Land, buildings, and equipment: basis	4,310,782		
	b Less: accumulated depreciation (attach schedule)	819,508	57b	3,491,274
58	Other assets (describe See Statement 5)	3,718	58	2,708
59	Total assets (add lines 45 through 58) (must equal line 74)	4,348,370	59	4,609,026
60	Accounts payable and accrued expenses	60,573	60	81,423
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)	494,389	64b	171,871
65	Other liabilities (describe See Statement 5)		65	
66	Total liabilities (add lines 60 through 65)	554,962	66	253,294
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	3,716,619	67	4,350,400
68	Temporarily restricted	76,789	68	5,332
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	3,793,408	73	4,355,732
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	4,348,370	74	4,609,026

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

PHOTOCOPY - DO NOT PROCESS

Part VII Other information (See Specific Instructions on page 21.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b If "Yes," enter the name of the organization <u>ANGEL CANYON INC.</u>		
and check whether it is <input type="checkbox"/> exempt OR <input checked="" type="checkbox"/> nonexempt.		
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81. 81a	0	
b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85 501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
c Dues, assessments, and similar amounts from members 85c	N/A	
d Section 162(e) lobbying and political expenditures 85d	N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e	N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f	N/A	
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86 501(c)(7) organizations. - Enter:		
a Initiation fees and capital contributions included on line 12 86a	N/A	
b Gross receipts, included on line 12, for public use of club facilities 86b	N/A	
87 501(c)(12) organizations. - Enter: a Gross income from members or shareholders 87a	N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b	N/A	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.		X
89a 501(c)(3) organizations. - Enter: Amount of tax imposed during the year under: section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		
b 501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction.		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d Enter: Amount of tax in 89c, above, reimbursed by the organization.		
90a List the states with which a copy of this return is filed.		
b Number of employees employed in the pay period that includes March 12, 1997 (See instructions.) 90b		
91 The books are in care of <u>JOHN FRIPP</u> Telephone no. <u>(435) 644-2001</u> Located at <u>BOX G, KANAB, UTAH</u> ZIP + 4 <u>84741</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. 92	N/A	

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Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 25.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments					23,667
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					58,448
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory					-46,613
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					35,502
105 Total (add line 104, columns (B), (D), and (E))					35,502

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 26.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
95	INTEREST EARNINGS ON TEMPORARY CASH INVESTMENTS
97B	DUE TO NATURE OF EXEMPT PURPOSE (CARE OF ANIMALS), STAFF MUST BE ON SITE AT ALL TIMES. DUE TO DISTANCE OF FACILITIES FROM AVAILABLE HOUSING, THE SANCTUARY PROVIDES ON-SITE HOUSING TO APPROXIMATELY 15 EMPLOYEES. THIS IS SHOWN AS INCOME SINCE THE HOUSING IS IN SANCTUARY OWNED BUILDINGS. THOSE EMPLOYEES HOUSED IN SANCTUARY LEASED BUILDINGS ARE SHOWN AS AN OFFSET TO THE SANCTUARY'S RENT EXPENSE.
100	LOSS ON SALE OF VARIOUS UNNEEDED SANCTUARY ASSETS.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See General Instruction U, on page 10.)

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN
	Firm's name (or yours if self-employed) and address		EIN	

Signature of officer: *[Signature]* Date: *3/18/98* Type or print name and title: **J.C. FRIPP, TREASURER**

Firm's name (or yours if self-employed) and address: **Kemp Burdick Hinton & Hall, LC**
P.O. Box 38
St. George, UT

EIN: **87-0492866** Preparer's SSN: **528-88-4981**

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**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information

OMB No. 1545-0047

1997

Department of the Treasury
Internal Revenue Service

▶ Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).
See separate instructions.

Name of the organization

BEST FRIENDS ANIMAL SANCTUARY

Employer identification number

23-7147797

Part III Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

Total number of other employees paid over \$50,000 ▶ **0**

Part IV Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services ▶ **0**

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Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Form 990, Part V	2d	X
e Transfer of any part of its income or assets?	2e	X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4 Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

The organization is not a private foundation because it is: (Please check only ONE applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iv). Enter the hospital's name, city, and state
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

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- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Part IVA Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	3,474,160	2,679,273	1,824,429	1,169,729	9,147,591
16 Membership fees received.			48,416	204,940	253,356
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose			94,340	72,365	166,705
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.	4,422	46,711	2,199	760	54,092
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22.	3,478,582	2,725,984	1,969,384	1,447,794	9,621,744
24 Line 23 minus line 17.	3,478,582	2,725,984	1,875,044	1,375,429	9,455,039
25 Enter 1% of line 23.	34,786	27,260	19,694	14,478	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24.					189,101
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts.					NONE
c Total support for section 509(a)(1) test: Enter line 24, column (e)					9,455,039
d Add: Amounts from column (e) for lines: 18 <u>54,092</u> 19 _____					
22 _____ 26b _____					54,092
e Public support (line 26c minus line 26d total)					9,400,947
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).					99.43%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A (1996) _____ (1995) _____ (1994) _____ (1993) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1996) _____ (1995) _____ (1994) _____ (1993) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					
17 _____ 20 _____ 21 _____					
d Add: Line 27a total and line 27b total					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f \$
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)					

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Part IV Private School Questionnaire (See instructions on page 4.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

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Part VII-A Lobbying Expenditures by Electing Public Charities (See instructions on page 6.) **N/A**
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check here a if the organization belongs to an affiliated group.
 Check here b if you checked "a" above and "limited-control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, file Form 4720.

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50 on page 7.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VII-B Lobbying Activity by Nonelecting Public Charities **N/A**
 (For reporting only by organizations that did not complete Part VI-A) (See instructions on page 7.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

DO NOT PROCESS

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BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Statement 1
Form 990, Part II, Line 43
Other Expenses

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
OFFICE EXPENSE	\$ 71,965	69,989	1,976	
ANIMAL VET	79,143	79,143		
AUTO GAS & MAINTENANCE	40,889	39,628	1,261	
HUMANE EDUCATION	9,123	9,123		
DONATIONS & GIFTS	19,630	19,137	493	
ANIMAL FOOD	224,738	224,738		
SPECIAL EVENTS	304,577	267,625		36,952
UTILITIES	54,836	42,062	8,123	4,651
CASUAL LABOR	18,951	9,701	9,250	
MISCELLANEOUS	8,442	8,331	111	
INSURANCE	25,239	22,092	3,147	
TAXES	15,532	2,224	13,208	100
PROMOTIONS	941,999	665,218		276,781
ON-LINE OUTREACH	4,444	4,444		
ADVERTISING	14,097	13,989	108	
NEWSLETTER	246,302	123,326		122,976
ANIMAL OTHER	57,024	57,024		
AUTO ALLOWANCE	19,135	16,076	2,162	897
BANK CHARGES	14,151		11,494	2,657
AIRPLANE EXPENSES	15,865	15,865		
Total	\$2,186,082	1,689,735	51,333	445,014

Statement 2
Form 990, Part III
Organization's Primary Exempt Purpose

ANIMAL CARE, RESCUE, POPULATION CNTRL

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BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Statement 3
Form 990, Part III, Line e
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
UTAH'S WEEK FOR THE ANIMALS - SEE EXHIBIT A	\$	226,468
HUMANE EDUCATION - SEE EXHIBIT A		41,149
SEMINARS AND INTERNSHIPS - SEE EXHIBIT A		9,752
2001--NO MORE HOMELESS PETS - SEE EXHIBIT A		45,240
	\$	322,609

Statement 4
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accumulated Depreciation	Book Value
Automobiles / transportation equip.	\$ 208,396	79,980	128,416
Furniture and fixtures	538,524	244,887	293,637
Buildings	1,830,681	421,536	1,409,145
Improvements	228,181	73,105	155,076
Land	1,505,000		1,505,000
Total	\$ 4,310,782	819,508	3,491,274

Statement 5
Form 990, Part IV, Line 58
Other Assets

	Ending
DEPOSITS	\$ 2,708
Total	\$ 2,708

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BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Statement 6
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Contrib.	Expense Plan Account/ Other
GREGORY CASTLE BOX G, KANAB, UT , 84741	2ND VICE PRES None	21,917	0	0
CHRISTOPHER DEPEYER BOX G, KANAB, UT , 84741	DIRECTOR None	22,330	0	0
ERNEST P. ECKHOFF BOX G, KANAB, UT , 84741	DIRECTOR None	26,896	0	0
FAITH MALONEY BOX G, KANAB, UT , 84741	PRESIDENT None	21,895	0	0
CELESTE FRIPP BOX G, KANAB, UT , 84741	SECRETARY None	21,895	0	0
CHRISTOPHER A. FRIPP BOX G, KANAB, UT , 84741	TREASURER None	21,895	0	0
MICHAEL MOUNTAIN BOX G, KANAB , UT 84741	DIRECTOR None	21,917	0	0
ALFRED A. BATTISTA BOX G, KANAB, UT , 84741	1ST VICE PRES None	21,895	0	0
JONATHAN DEPEYER BOX G, KANAB, UT , 84741	DIRECTOR None	35,781	0	0
	Total	\$ 216,421	0	0

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16

Best Friends Animal Sanctuary
1997 Form 990, Part III
Statement of Program Service Accomplishments
"Exhibit A"

FORM 990, PART 3

- A. **ANIMAL SANCTUARY.** There are never fewer than 1,500 animals at the sanctuary. Recent additions to the facilities include the Old Friends Home for older dogs, new residencies and aviaries for birds in the Licensed Wildlife Rehabilitation Program, the first stage of the Wildcats Village for feral cats, stalls for the horses, and a second bunny home. Donated Services: \$20,050. Expenses: \$1,571,498.
- B. **SPAY & NEUTER PROGRAM.** 990 animals were spayed/neutered in our subsidized/low cost clinic program. 516 received shots. Additions to the clinic included a dental bral x-ray machine, a high-speed dental air and water delivery machine and a CBC blood analyzer. Expenses: \$40,870.
- C. **MAGAZINE, NEWSLETTERS AND ONLINE SERVICES.** Ten issues of BEST FRIENDS MAGAZINE were published, again with increased circulation. Four quarterly newsletters were sent to members and supporters. Numerous other brochures and educational pamphlets were issued. Expenses: \$1,198,821.
- D. **OUTREACH PROGRAMS.** Best Friends works with members and other animal welfare organizations in every state to help people begin new sanctuaries, develop local spay/neuter programs, and find homes for homeless animals. Donated Services \$104,977. Expenses: \$567,637.
- E. **UTAH'S WEEK FOR THE ANIMALS.** In our home state of Utah, Best Friends has pioneered the first statewide week devoted to humane education and care of animals. Utah's Week for the Animals is a prototype program which can be duplicated in any region -- state, city or neighborhood. Donated services: \$47,000. Expenses: \$226,468.

HUMANE EDUCATION. Best Friends education program hosts groups of students at the sanctuary, visits schools throughout the region, organizes educational conferences, and coordinates the educational efforts for Utah's Week for the Animals. Expenses: \$41,149.

SEMINARS AND INTERNSHIPS. Informal and formal training seminars were held on animal placement and rescue. Twelve students participated in the internship program. Expenses: \$9,752.

2001 - NO MORE HOMELESS PETS. The Best Friends Outreach has developed into a nationwide program to bring an end to the killing of homeless animals by the year 2001. Best Friends hosts conferences at the sanctuary throughout the year to help people develop their skills in caring for homeless animals. The campaign is being promoted chiefly through BEST FRIENDS MAGAZINE and other literature; through the Best Friends website and associated online forums, Internet sites and other online activities; and in a public service advertising campaign being developed *pro bono* by a major advertising agency. Expenses: \$45,240.

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03/23/98

INTERNAL REVENUE SERVICE CTR
OGDEN UT 84201



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/7

FUTA-0287

Return Organization Exempt From Income Tax

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

8249011401510

OMB No. 1545-0047

1998

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Header section with fields for: A For the 1998 calendar year, OR tax year period beginning, 1998, and ending; B Check if: Change of address, Initial return, Final return, Amends return; C Please use IRS label or print or type; D Employer identification number 23-7147797; E Telephone number (435) 644-2001; F Check if exemption application is pending.

G Type of organization: Exempt under section 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust. Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990). H(a) Is this a group return filed for affiliates? H(b) If "Yes," enter the number of affiliates for which this return is filed. H(c) Is this a separate return filed by an organization covered by a group ruling?

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return. Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part II Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 13.)

APR 06 1999 SCANNED

Main table with 21 rows and columns for revenue, expenses, and net assets. Includes sub-rows for (A) Securities and (B) Other. Total revenue (line 12) is 7,408,281. Total expenses (line 17) is 6,139,545. Net assets at end of year (line 21) is 5,624,468.

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1998)

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2

Part III Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 17.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att. sch.) (cash \$ non-cash \$)	22			
23 Specific assistance to individuals (att. sch.)	23			
24 Benefits paid to or for members (att. sch.)	24			
25 Compensation of officers, directors, etc.	25 242,786	139,359	63,540	39,887
26 Other salaries and wages	26 1,536,730	1,349,088	63,391	124,251
27 Pension plan contributions	27			
28 Other employee benefits	28 55,900	46,760	3,986	5,154
29 Payroll taxes	29 158,244	132,370	11,284	14,590
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 17,538	12,214	5,324	
34 Telephone	34 50,705	40,218	2,118	8,369
35 Postage and shipping	35 312,141	206,126	12,063	93,952
36 Occupancy	36 42,608	37,583	3,015	2,010
37 Equipment rental and maintenance	37 180,636	180,636		
38 Printing and publications	38 250,551	250,551		
39 Travel	39 56,485	56,485		
40 Conferences, conventions, and meetings	40			
41 Interest	41 12,635	12,635		
42 Depreciation, depletion, etc. (attach schedule)	42 181,550	168,498	6,116	6,936
43 Other expenses (itemize): a STATEMENT 2	43a 3,041,036	2,371,157	25,162	644,717
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 6,139,545	5,003,680	195,999	939,866

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 1,581,548 ; (ii) the amount allocated to Program services \$ 1,003,304 ; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$ 578,244

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 20.)

What is the organization's primary exempt purpose? **ANIMAL CARE, RESCUE, POPULATION CNTRL**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)	
a ANIMAL SANCTUARY - SEE EXHIBIT A	
(Grants and allocations \$ 0)	2,109,518
b SPAY & NEUTER PROGRAM - SEE EXHIBIT A	
(Grants and allocations \$ 0)	42,469
c MAGAZINE, NEWSLETTERS AND ONLINE SERVICES - SEE EXHIBIT A	
(Grants and allocations \$ 0)	1,744,782
d OUTREACH PROGRAMS - SEE EXHIBIT A	
(Grants and allocations \$ 0)	756,426
e Other program services (attach schedule) STATEMENT 3 (Grants and allocations \$ 0)	350,485
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	5,003,680

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Part IV Balance Sheets (See Specific Instructions on page 20.)

		(A)		(B)	
		Beginning of year		End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.					
ASSETS	45 Cash - non-interest-bearing	103,882	45	318,120	
	46 Savings and temporary cash investments	294,118	46	1,409,027	
	47 a Accounts receivable	47a			
	b Less: allowance for doubtful accounts	47b		47c	
	48 a Pledges receivable	48a			
	b Less: allowance for doubtful accounts	48b		48c	
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach sch)			50	
	51 a Other notes and loans receivable (attach schedule)	51a			
	b Less: allowance for doubtful accounts	51b	602,948	51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges			53	
	54 Investments - securities (attach schedule)			54	
	55 a Investments - land, buildings, and equipment basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b		55c	
	56 Investments - other (attach schedule)		114,096	56	230,503
	57 a Land, buildings, and equipment basis	57a	4,883,362		
	b Less: accumulated depreciation (attach schedule) STMT. 4	57b	967,308		
58 Other assets (describe SEE STATEMENT 5)		2,708	58	6,007	
59 Total assets (add lines 45 through 58) (must equal line 74)		4,609,026	59	5,879,711	
LIABILITIES	60 Accounts payable and accrued expenses	81,423	60	130,101	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64 a Tax-exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)		171,871	64b	125,142
65 Other liabilities (describe)			65		
66 Total liabilities (add lines 60 through 65)		253,294	66	255,243	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	4,350,400	67	5,547,390	
	68 Temporarily restricted	5,332	68	77,078	
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		4,355,732	73	5,624,468
74 Total liabilities and net assets/fund balances (add lines 66 and 73)		4,609,026	74	5,879,711	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

2007-10-10 FILED

Part V Other Information (See Special Instructions on page 23.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization: ANGEL CANYON INC. and check whether it is <input type="checkbox"/> exempt OR <input checked="" type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. - Enter:		
a	Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. - Enter:		
a	Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations. - Enter: Amount of tax imposed on the organization during the year under: section 4911: 0; section 4912: 0; section 4955: 0		
b	501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax in 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 1998 (See instructions.)	90b	0
91	The books are in care of: JOHN FRIPP Telephone no.: (435) 644-2001 Located at: BOX G, KANAB, UTAH ZIP + 4: 84741		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here: <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

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Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 27.)

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					68,420
95 Interest on savings & temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					69,481
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory					-22,025
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					25,876
105 Total (add line 104, columns (B), (D), and (E))					25,876

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 28.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
95	INTEREST EARNINGS ON TEMPORARY CASH INVESTMENTS
97B	DUE TO NATURE OF EXEMPT PURPOSE (CARE OF ANIMALS), STAFF MUST BE ON SITE AT ALL TIMES. DUE TO DISTANCE OF FACILITIES FROM AVAILABLE HOUSING, THE SANCTUARY PROVIDES ON-SITE HOUSING TO APPROXIMATELY 15 EMPLOYEES. THIS IS SHOWN AS INCOME SINCE THE HOUSING IS IN SANCTUARY OWNED BUILDINGS. THOSE EMPLOYEES HOUSED IN SANCTUARY LEASED BUILDINGS ARE SHOWN AS AN OFFSET TO THE SANCTUARY'S RENT EXPENSE.
100	LOSS ON SALE OF VARIOUS UNNEEDED SANCTUARY ASSETS.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See General Instruction U, on page 12.)

Please Sign Here: *John Frupp* Signature of officer, Date: 3-9-99, Type or print name and title: JOHN FRUPP, TREASURER

Paid Preparer's Use Only: Preparer's signature: *Kenneth A. Hinton*, Date: 3/5/99, Check if self-employed: , Preparer's SSN: 528-88-4981, Firm's name (or yours if self-employed) and address: KEMP BURDICK HINTON & HALL, LC, P.O. BOX 38, ST. GEORGE, UT, EIN: 87-0492866, ZIP+4: 84771

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Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE FORM 990, PART V	2d	X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a	X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

Part IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

The organization is not a private foundation because it is: (Please check only ONE applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(v). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

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8

Part VII Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	5,092,871	3,474,160	2,679,273	1,824,429	13,070,733
16 Membership fees received				48,416	48,416
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose				94,340	94,340
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	23,667	4,422	46,711	2,199	76,999
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	5,116,538	3,478,582	2,725,984	1,969,384	13,290,488
24 Line 23 minus line 17	5,116,538	3,478,582	2,725,984	1,875,044	13,196,148
25 Enter 1% of line 23	51,165	34,786	27,260	19,694	131,925
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					263,923

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts	26b	NONE
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	13,196,148
d Add: Amounts from column (e) for lines: 18 <u>76,999</u> 19 _____ 22 _____ 26b _____	26d	76,999
e Public support (line 26c minus line 26d total)	26e	13,119,149
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	99.42%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:

N/A

(1997) _____ (1996) _____ (1995) _____ (1994) _____

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year:

(1997) _____ (1996) _____ (1995) _____ (1994) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____

d Add: Line 27a total and line 27b total

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)

g Public support percentage (line 27e (numerator) divided by line 27f (denominator))

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

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Part IV Private School Questionnaire (See instructions on page 4.)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			

32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			

33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			

34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.			

35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	35	

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Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions on page 6.) **N/A**
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check here a if the organization belongs to an affiliated group.
 Check here b if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50 on page 7.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities **N/A**
 (For reporting only by organizations that did not complete Part VI-A) (See instructions on page 8.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

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 //

BEST FRIENDS ANIMAL SANCTUARY

23-7147797

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

GAIN (LOSS) ON SALE OF VARIOUS UNNEEDED SANCTUARY ASSETS	\$	-22,025
TOTAL GAIN (LOSS)	\$	<u>-22,025</u>

STATEMENT 2
FORM 990, PART II, LINE 43
OTHER EXPENSES

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADVERTISING	\$ 18,950	18,950		
AIRPLANE EXPENSES	47,854	47,854		
ANIMAL FOOD	210,572	210,572		
ANIMAL OTHER	97,277	97,277		
ANIMAL VET	161,514	161,514		
AUTO ALLOWANCE	22,010	20,159	1,437	414
AUTO GAS & MAINTENANCE	46,791	46,773	18	
BANK CHARGES	16,337	3,706	435	12,196
CASUAL LABOR	29,959	29,959		
DONATIONS & GIFTS	20,500	20,487	13	
HUMANE EDUCATION	3,497	3,497		
INSURANCE	38,114	38,114		
LEGAL & PROFESSIONAL FEES	48,246	29,727	17,531	988
MISCELLANEOUS	21,328	21,249	79	
NEWSLETTER	169,264	84,624		84,640
OFFICE EXPENSE	107,242	106,683	559	
ON-LINE OUTREACH	7,897	7,897		
PROMOTIONS	1,704,391	1,210,787		493,604
SPECIAL EVENTS	198,603	150,964		47,639
TAXES	12,932	11,582	1,345	5
UTILITIES	57,758	48,782	3,745	5,231
TOTAL	<u>\$3,041,036</u>	<u>2,371,157</u>	<u>25,162</u>	<u>644,717</u>

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

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
UTAH'S WEEK FOR THE ANIMALS - SEE EXHIBIT A	\$ 0	159,683
HUMANE EDUCATION - SEE EXHIBIT A	0	50,341
SEMINARS AND INTERNSHIPS - SEE EXHIBIT A	0	23,302
NO MORE HOMELESS PETS - SEE EXHIBIT A	0	117,159
	<u>\$ 0</u>	<u>350,485</u>

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

ASSET	BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIP.	\$ 259,891	98,144	161,747
FURNITURE AND FIXTURES	552,798	297,504	255,294
BUILDINGS	2,565,673	571,660	1,994,013
LAND	1,505,000		1,505,000
TOTAL	<u>\$ 4,883,362</u>	<u>967,308</u>	<u>3,916,054</u>

STATEMENT 5
FORM 990, PART IV, LINE 58
OTHER ASSETS

	ENDING
DEPOSITS	\$ 2,708
EMPLOYEE ADVANCES	296
TAX REFUND RECEIVABLE	3,003
TOTAL	<u>\$ 6,007</u>

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BEST FRIENDS ANIMAL SANCTUARY

23-7147797

STATEMENT 6
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE BEN. CONTRIB.	EXPENSE PLN ACCOUNT/ OTHER
GREGORY CASTLE BOX G, KANAB, UT , 84741	2ND VICE PRES NONE	27,646	0	0
CHRISTOPHER DEPEYER BOX G, KANAB, UT , 84741	DIRECTOR NONE	21,724	0	0
ERNEST P. ECKHOFF BOX G, KANAB, UT , 84741	DIRECTOR NONE	27,608	0	0
FAITH MALONEY BOX G, KANAB, UT , 84741	PRESIDENT NONE	27,636	0	0
CELESTE FRIPP BOX G, KANAB, UT , 84741	SECRETARY NONE	27,608	0	0
CHRISTOPHER A. FRIPP BOX G, KANAB, UT , 84741	TREASURER NONE	27,608	0	0
MICHAEL MOUNTAIN BOX G, KANAB , UT 84741	DIRECTOR NONE	27,674	0	0
ALFRED A. BATTISTA BOX G, KANAB, UT , 84741	1ST VICE PRES NONE	27,608	0	0
JONATHAN DEPEYER BOX G, KANAB, UT , 84741	DIRECTOR NONE	27,674	0	0
	TOTAL	\$ 242,786	0	0

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Best Friends Animal Sanctuary
1998 Form 990, Part III
Statement of Program Service Accomplishments
"Exhibit A"

FORM 990. PART 3

- A. **ANIMAL SANCTUARY.** There are never fewer than 1,800 animals at the sanctuary. Recent additions to the facilities include the new Headquarters building for our horse programs (nearly completed at the end of 1998), and the completion of a five-building complex called Wildcats Village for the care of feral cats. Donated Services: \$18,359. Expenses: \$2,109,519.
- B. **SPAY & NEUTER PROGRAM.** 1,310 animals were spayed/neutered in our subsidized/low cost clinic program. 629 received shots. At the beginning of 1999, we also employed an additional full-time veterinarian at the sanctuary. Expenses: \$42,469.
- C. **MAGAZINE, NEWSLETTERS & ON-LINE SERVICES.** Six issues of the bi-monthly BEST FRIENDS MAGAZINE were published. Circulation is now over 100,000. Four quarterly newsletters were sent to members and supporters. Numerous other brochures and educational pamphlets were issued. Expenses: \$1,744,782.
- D. **OUTREACH PROGRAMS.** The Best Friends Network coordinates with members and other animal welfare organizations nationwide to help people begin new sanctuaries, develop local spay/neuter programs, find homes for homeless animals, and bring an end to the killing of homeless animals. Donated Services \$190,520. Expenses: \$756,426.
- E. **UTAH'S WEEK FOR THE ANIMALS.** In our home state of Utah, Best Friends has pioneered the first statewide week devoted to humane education and care of animals. This year it included multi-agency adoption days in Salt Lake City, plus classroom activities and contests state wide, and sixty veterinarians throughout Utah offered spay/neuter discounts. Utah's Week for the Animals is a prototype program that can be duplicated in any region -- state, city or neighborhood. Donated services: \$25,962. Expenses: \$159,683.

HUMANE EDUCATION. Best Friends educational program hosted groups of students at the sanctuary, visited schools throughout Utah, organized three educational conferences, and coordinated the educational efforts for Utah's Week for the Animals. Expenses: \$50,341.

SEMINARS AND INTERNSHIPS. Informal and formal training seminars were held on animal placement and rescue, and how to run a sanctuary. Thirty-five students participated in the internship program. Expenses: \$23,302.

NO MORE HOMELESS PETS. Best Friends hosts conferences at the sanctuary throughout the year to help people develop their skills in caring for homeless animals. The campaign is being promoted chiefly through BEST FRIENDS MAGAZINE and other literature; through the Best Friends website (www.bestfriends.org) and associated online forums; and also in a public service campaign that was developed *pro bono* by a major advertising agency. Expenses: \$117,159.

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INTERNAL REVENUE SERVICE CTR
OGDEN UT 84201 -0027

RJTB-0377
2018

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Form 990

Return of Organization Exempt From Income Tax

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

12/3/99
OMB No. 1545-0047

1999

Department of the Treasury
Internal Revenue Service

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

This Form is
Open to Public
Inspection

A For the 1999 calendar year, OR tax year period beginning 1999, and ending

B Check if:

Change of address

Initial return

Final return

Amended return (required also for State reporting)

Please use IRS label or print or type. See Specific Instructions.

C

BEST FRIENDS ANIMAL SANCTUARY
BOX G
KANAB, UT 84741 2949009909518

D Employer identification number
23-7147797

E Telephone number
(435) 644-2001

F Check if exemption application is pending

G Type of organization Exempt under section 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust
Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No If either box in H is checked "Yes," enter four-digit group exemption number (GEN) _____

(b) If "Yes," enter the number of affiliates for which this return is filed: _____

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No Accounting method: Cash Accrual Other (specify) _____

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part II Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 15.)

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	10,337,409	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 9,879,951 noncash \$ 457,458)		SEE STATEMENT	1d 10,337,409
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2
3	Membership dues and assessments			3
4	Interest on savings and temporary cash investments			4 219,892
5	Dividends and interest from securities			5
6a	Gross rents	6a	79,243	
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c 79,243
7	Other investment income (describe _____)			7
8a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	
b	Less: cost or other basis and sales expenses	8a	1,909	
c	Gain or (loss) (attach schedule) STATEMENT	8b	-8,559	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	-6,650	
e	Special events and activities (attach schedule)			8d -6,650
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c
10a	Gross sales of inventory (including returns and allowances)	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
11	Other revenue (from Part VII, lines 103)			11
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 10,629,894
13	Program services (from line 44, column (B))			13 5,420,237
14	Management and general (from line 44, column (C))			14 181,045
15	Fundraising (from line 44, column (D))			15 2,032,481
16	Payments to affiliates (attach schedule)			16
17	Total expenses (add lines 16 and 44, column (A))			17 7,633,763
18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 2,996,131
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 5,624,468
20	Other changes in net assets or fund balances (attach explanation)			20
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 8,620

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Part III Statement of Functional Expenses

Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 19.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att. sch.)				
	(cash \$ non-cash \$)				
23	Specific assistance to individuals (att. sch.)				
24	Benefits paid to or for members (att. sch.)				
25	Compensation of officers, directors, etc.	265,621	182,631	57,351	25,639
26	Other salaries and wages	2,134,727	2,000,770	38,141	95,816
27	Pension plan contributions				
28	Other employee benefits	179,350	164,815	6,390	8,145
29	Payroll taxes	203,810	184,722	8,392	10,696
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	20,169	19,357	803	9
34	Telephone	122,602	115,214	3,248	4,140
35	Postage and shipping	354,291	162,654	2,384	189,253
36	Occupancy	56,917	50,167	4,050	2,700
37	Equipment rental and maintenance	257,710	257,380	330	
38	Printing and publications	401,937	399,224	711	2,002
39	Travel	57,989	57,885	104	
40	Conferences, conventions, and meetings				
41	Interest	7,952	7,952		
42	Depreciation, depletion, etc. (attach schedule)	216,473	213,822	2,651	
43	Other expenses (itemize): a STATEMENT	3,354,215	1,603,644	56,490	1,694,081
	b				
	c				
	d				
	e				
44	Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.	7,633,763	5,420,237	181,045	2,032,481

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 1,899,273 ; (ii) the amount allocated to Program services \$ 78,318 ;
 (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$ 1,820,955

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 22.)

What is the organization's primary exempt purpose? **ANIMAL CARE, RESCUE, POPULATION CNTRL**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)

a	ANIMAL CARE - SEE EXHIBIT A	(Grants and allocations \$ 0)	2,868,766
b	SPAY & NEUTER CLINIC - SEE EXHIBIT A	(Grants and allocations \$ 0)	101,679
c	MAGAZINE, BROCHURES & INTERNET SERVICES - SEE EXHIBIT A	(Grants and allocations \$ 0)	1,078,878
d	OUTREACH PROGRAMS - SEE EXHIBIT A	(Grants and allocations \$ 0)	1,277,677
e	Other program services (attach schedule) STATEMENT	(Grants and allocations \$ 0)	93
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		5,420,237

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Part IV Balance Sheets (See Specific Instructions on page 22.)

		(A)		(B)
		Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
45 Cash - non-interest-bearing		318,120	45.	327,385
46 Savings and temporary cash investments		1,409,027	46	3,449,253
47 a Accounts receivable		47a		
b Less: allowance for doubtful accounts		47b	47c	
48 a Pledges receivable		48a		
b Less: allowance for doubtful accounts		48b	48c	
49 Grants receivable			49	
50 Receivables from officers, directors, trustees, and key employees (attach sch)			50	
51 a Other notes and loans receivable (attach schedule)		51a		
b Less: allowance for doubtful accounts		51b	51c	
52 Inventories for sale or use			52	
53 Prepaid expenses and deferred charges			53	
54 Investments - securities (attach schedule)			54	
55 a Investments - land, buildings, and equipment: basis		55a		
b Less: accumulated depreciation (attach schedule)		55b	55c	
56 Investments - other (attach schedule)		230,503	56	423,913
57 a Land, buildings, and equipment: basis		57a 5,868,345		
b Less: accumulated depreciation (attach schedule) STMT		57b 1,168,925	3,916,054	57c 4,699,420
58 Other assets (describe SEE STATEMENT 6)			6,007	58 24,475
59 Total assets (add lines 45 through 58) (must equal line 74)		5,879,711	59	8,924,446
60 Accounts payable and accrued expenses		130,101	60	199,597
61 Grants payable			61	
62 Deferred revenue			62	
63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
64 a Tax-exempt bond liabilities (attach schedule)			64a	
b Mortgages and other notes payable (attach schedule)		125,142	64b	104,250
65 Other liabilities (describe SEE STATEMENT 6)			65	
66 Total liabilities (add lines 60 through 65)		255,243	66	303,847
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67 Unrestricted		5,547,390	67	7,430,548
68 Temporarily restricted		77,078	68	1,190,051
69 Permanently restricted			69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
70 Capital stock, trust principal, or current funds			70	
71 Paid-in or capital surplus, or land, building, and equipment fund			71	
72 Retained earnings, endowment, accumulated income, or other funds			72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		5,624,468	73	8,620,599
74 Total liabilities and net assets/fund balances (add lines 66 and 73)		5,879,711	74	8,924,446

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 24.)

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

Form IV-A reconciliation table with rows a-e and sub-rows (1)-(4). Total revenue per line 12, Form 990 is 10,629,894.

Form IV-B reconciliation table with rows a-e and sub-rows (1)-(4). Total expenses per line 17, Form 990 is 7,633,763.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 24.)

Table with 5 columns: (A) Name and address, (B) Title and average hours per week devoted to position, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Includes a 'PHOTOCOPY DO NOT PROCESS' watermark.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

Part VII Other Information (See Specific Instructions on page 25.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
80b	If "Yes," enter the name of the organization <u>ANGEL CANYON INC.</u> and check whether it is <input type="checkbox"/> exempt OR <input checked="" type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter:		
86a	Initiation fees and capital contributions included on line 12	86a	N/A
86b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter:		
87a	Gross income from members or shareholders	87a	N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0</u> ; section 4912 <u>0</u> ; section 4955 <u>0</u>		
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction		X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
	d Enter: Amount of tax in 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed		NONE
90b	Number of employees employed in the pay period that includes March 12, 1999 (See instructions.)	90b	125
91	The books are in care of <u>JOHN FRIPP</u> Telephone no. <u>(435) 644-2001</u> Located at <u>BOX G, KANAB, UTAH</u> ZIP + 4 <u>84741</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

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Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 29.)

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments					219,892
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					79,243
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory					-6,650
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					292,485
105 Total (add line 104, columns (B), (D), and (E))					292,485

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 30.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
95	INTEREST EARNINGS ON TEMPORARY CASH INVESTMENTS
97B	DUE TO NATURE OF EXEMPT PURPOSE (CARE OF ANIMALS), STAFF MUST BE ON SITE AT ALL TIMES. DUE TO DISTANCE OF FACILITIES FROM AVAILABLE HOUSING, THE SANCTUARY RENTS ON-SITE HOUSING TO APPROXIMATELY 15 EMPLOYEES.
100	LOSS ON SALE OF VARIOUS UNNEEDED SANCTUARY ASSETS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instruction on page 30)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A				

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (Important: See General Instruction U, on page 14.)

Please Sign Here

Signature of officer: *[Signature]* Date: Mar. 1, 2000 Type or print name and title: JOHN FRIPP, TREASURER

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 2/29/00 Check if self-employed: Preparer's SSN or PTIN: P00030112

Firm's name (or yours if self-employed) and address: KEMP BURDICK HINTON & HALL, LC
P.O. BOX 38
ST. GEORGE, UT

EIN: 87-0492866 ZIP: 84771

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

1999

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)
▶ Must be completed by the above organizations and attached to their Form 990 or 990-EZ.

Name of the organization

Employer identification number

BEST FRIENDS ANIMAL SANCTUARY

23-7147797

Part III Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 ▶ 0

Part III Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ <u>N/A</u> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE FORM 990, PART V	X	
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc?		X
4a Do you have a section 403(b) annuity plan for your employees?		X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 4 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iv). Enter the hospital's name, city, and state
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vii). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 4 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

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- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)



Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)..... ▶	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	7,382,405	5,092,871	3,474,160	2,679,273	18,628,709
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	68,420	23,667	14,422	46,711	143,220
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	7,450,825	5,116,538	3,478,582	2,725,984	18,771,929
24 Line 23 minus line 17	7,450,825	5,116,538	3,478,582	2,725,984	18,771,929
25 Enter 1% of line 23	74,508	51,165	34,786	27,260	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					375,439
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					NONE
c Total support for section 509(a)(1) test: Enter line 24, column (e)					18,771,929
d Add: Amounts from column (e) for lines: 18 <u>143,220</u> 19 _____					
22 _____ 26b _____					143,220
e Public support (line 26c minus line 26d total)					18,628,709
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					99.24%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A (1998) _____ (1997) _____ (1996) _____ (1995) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1998) _____ (1997) _____ (1996) _____ (1995) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 4 of the instructions.)					

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Private School Questionnaire (See page 4 of the instructions.)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
.....		
.....		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
.....		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
.....		
.....		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b please explain using an attached statement.		
.....		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.		

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Lobbying Expenditures by Electing Public Charities (See page 6 of the instructions.)

N/A

Check here a if the organization belongs to an affiliated group.
Check here b if you checked "a" above and "limited control" provisions apply.

Table with columns for line numbers (36-44) and descriptions of lobbying expenditures, with sub-columns for affiliated group totals and completion status.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 7 of the instructions.)

Table for 4-Year Averaging Period with columns for years 1999, 1998, 1997, 1996, and Total, and rows for lobbying nontaxable amount, ceiling amount, and total expenditures.



Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See page 8 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

Table with columns for Yes, No, and Amount, and rows for various lobbying activities like volunteers, paid staff, media advertisements, etc.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

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BEST FRIENDS ANIMAL SANCTUARY

23-714779Z

STATEMENT 1
FORM 990, PART I, LINE 1D
CONTRIBUTIONS, GIFTS, AND GRANTS

DIRECT CONTRIBUTIONS:

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	AMOUNT OF CONTR.
[REDACTED]	[REDACTED]	\$ 249,612
[REDACTED]	[REDACTED]	514,709
DIRECT CONTRIBUTIONS LESS THAN 2% OF LINE 1D		\$ 9,573,088
TOTAL DIRECT CONTRIBUTIONS, LINE 1A		<u>\$10,337,409</u>
TOTAL CONTRIBUTIONS, LINE 1D		<u>\$10,337,409</u>

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BEST FRIENDS ANIMAL SANCTUARY

23-714779Z

STATEMENT 2
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

OTHER ASSETS:

DESCRIPTION:	EQUIPMENT		
DATE ACQUIRED:	VARIOUS		
HOW ACQUIRED:	PURCHASED		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:	1,909		
COST OR OTHER BASIS:	23,165		
EXPENSES OF SALE:	0		
DEPRECIATION:	14,606		
GAIN (LOSS)		\$	-6,650
GAIN (LOSS) FROM OTHER ASSETS			-6,650
TOTAL GAIN (LOSS)		\$	<u>-6,650</u>

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADVERTISING	\$ 14,216	14,216		
AIRPLANE EXPENSES	36,276	36,276		
ANIMAL FOOD	233,655	233,655		
ANIMAL OTHER	137,432	137,432		
ANIMAL VET	127,275	127,275		
AUTO ALLOWANCE	88,193	86,611	1,375	207
AUTO GAS & MAINTENANCE	44,446	44,446		
BANK CHARGES	29,300	2,145	24,937	2,218
CASUAL LABOR	37,510	37,510		
DONATIONS & GIFTS	119,480	119,480		
HUMANE EDUCATION	10,431	10,431		
INSURANCE	1,389	1,309	35	45
LEGAL & PROFESSIONAL FEES	141,873	121,763	20,110	
MISCELLANEOUS	32,645	27,555	5,089	1
NEWSLETTER	197,203			197,203
OFFICE EXPENSE	149,981	146,321	1,603	2,057
PROMOTIONS	1,578,729	218,185		1,360,544
SPECIAL EVENTS	278,679	151,073		127,606
TAXES AND LICENSES	8,846	8,800	46	
UTILITIES	86,656	79,161	3,295	4,200
TOTAL	<u>\$3,354,215</u>	<u>1,603,644</u>	<u>56,490</u>	<u>1,694,081</u>

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BEST FRIENDS ANIMAL SANCTUARY

23-7147797

STATEMENT 4
FORM 990, PART III, LINE E
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
HUMANE EDUCATION, SEMINARS & INTERNSHIPS - SEE EXHIBIT A	\$ 0	93,241
	\$ 0	93,241

STATEMENT 5
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

ASSET	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIP.	\$ 277,709	140,607	137,102
FURNITURE AND FIXTURES	756,120	373,523	382,597
BUILDINGS	3,203,408	669,401	2,534,007
LAND	1,654,273		1,654,273
MISCELLANEOUS	-23,165	-14,606	-8,559
TOTAL	\$ 5,868,345	1,168,925	4,699,420

STATEMENT 6
FORM 990, PART IV, LINE 58
OTHER ASSETS

	ENDING
DEPOSITS	\$ 2,708
EMPLOYEE ADVANCES	16,035
TAX REFUND RECEIVABLE	5,732
TOTAL	\$ 24,475

STATEMENT 7
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

INVESTMENT EXPENSES INCLUDED ON LINE 8D	\$ 6,763
LOSS ON SALE OF ASSET INCLUDED ON LINE 4	6,750
TOTAL	\$ 13,513

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BEST FRIENDS ANIMAL SANCTUARY

23-714779Z

STATEMENT 8
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

INVESTMENT EXPENSES INCLUDED ON LINE 8D	\$	6,763
LOSS ON SALE OF ASSET INCLUDED ON LINE 4		6,750
	TOTAL \$	<u>13,513</u>

STATEMENT 9
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE BEN. PLAN CONTRIB.	EXPENSE ACCOUNT/ OTHER
GREGORY CASTLE BOX G KANAB, UT 84741	2ND VICE PRES 50	\$ 30,187	0	0
CHRISTOPHER DEPEYER BOX G KANAB, UT 84741	DIRECTOR 50	24,225	0	0
ERNEST P. ECKHOFF BOX G KANAB, UT 84741	DIRECTOR 50	30,187	0	0
FAITH MALONEY BOX G KANAB, UT 84741	PRESIDENT 50	30,187	0	0
CELESTE FRIPP BOX G KANAB, UT 84741	SECRETARY 50	30,188	0	0
CHRISTOPHER A. FRIPP BOX G KANAB, UT 84741	TREASURER 50	30,188	0	0
MICHAEL MOUNTAIN BOX G KANAB, UT 84741	DIRECTOR 50	30,188	0	0
JONATHAN DEPEYER BOX G KANAB, UT 84741	DIRECTOR 50	30,188	0	0
ALFRED F. BATTISTA BOX G KANAB, UT 84741	1ST VICE PRES 50	30,083	0	0

PHOTOCOPY - DO NOT PROCESS \$ 265,621 0 0

Best Friends Animal Sanctuary
1999 Form 990, Part III - "Exhibit A"
Statement of Program Service Accomplishments

FORM 990, PART 3

Program 1. ANIMAL CARE. Expenses: \$2,868,766 (includes donated services of \$960). Best Friends is the nation's largest sanctuary for abused and abandoned companion and domestic animals, with never fewer than 1,800 animals at the sanctuary and a state and federally licensed wildlife rehabilitation program.

- a. **Animal facilities.** Recent additions to the facilities include three horse "loafing sheds," a dog maternity building, a dog quarantine building, a dog training facility, and a new headquarters building for our dog programs (nearly completed at the end of 1999).
- b. **Volunteer program.** More than 4,000 people spent time at the sanctuary volunteering their help in the care of the animals.

Program 2. SPAY & NEUTER CLINIC. Expenses: \$101,679. 1,444 animals were spayed/neutered at the sanctuary's subsidized/low cost clinic program. 1,409 received low cost shots.

Program 3. MAGAZINE, BROCHURES & INTERNET SERVICES. Expenses: \$1,078,878. Six issues of the bi-monthly *Best Friends* magazine were published. Circulation is now over 130,000.

Educational brochures and pamphlets were issued to individuals, animal welfare organizations, schools, and libraries around the country,

The Best Friends website at <http://www.bestfriends.org> provides extensive educational resources.

Program 4. OUTREACH PROGRAMS. Expenses: \$1,277,673 (includes donated services of \$172,794). Working with animal lovers and organizations across the nation, the Best Friends Outreach program has set the goal of bringing about a time when there are **No More Homeless Pets**.

- a. The Best Friends Network coordinates with members and other animal welfare organizations nationwide to help people begin new sanctuaries, develop local spay/neuter programs, find homes for homeless animals, respond to regional emergencies, and bring an end to the killing of homeless animals. More than 900 requests for local emergencies were assisted through the network program.
- b. **Members Meetings** in cities around the country bring Best Friends members together as volunteers with local humane societies and rescue groups to help find homes for homeless pets and to bring an end to the killing of animals in shelters.

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- c. During 1999, the Animal Placement Program responded to approximately 15,000 requests nationwide for information and assistance in rescuing or placing animals. This program provides behavioral counseling, referral information, advice for assistance in placing animals, and it coordinates intake of animals into the sanctuary.
- d. In our home state of Utah, Best Friends organizes Utah's Week for the Animals, the first statewide week devoted to humane education and care of animals. This year, Utah's Week included classroom activities and a statewide contest on the subject of "honoring animals", which 2,000 students entered. Best Friends sent educational materials to 800 schools, in cooperation with the ASPCA and PsyETA. Sixty veterinarians throughout Utah performed an estimated 900 spay/neuters at discounts. Our mobile spay/neuter clinic performed either low-cost (or free for male cats) alterations on 209 dogs and cats in four Utah cities. An adoption day in Salt Lake City placed 65 animals from various agencies.
- e. In the Los Angeles area, the Best Friends Brigade sends out teams of volunteers to various animal charities to undertake special projects such as building projects; the Catnippers program performs spay/neuter and certain other veterinary procedures on L.A. County feral cats free of charge. The Best Friends Help Line provides telephone access to information regarding animal related questions and problems. The Best Friends Bulletin, published monthly and distributed and posted by volunteers in 1,000 locations, lists dogs and cats in need of new homes. Best Friends Pet Adoption Fairs organized and promoted by Best Friends, generate adoptions for as many as 25 humane organizations on a given day.
- f. In New York City, Best Friends aided and advised in the formation of FIDO-NYC (an inter-agency animal benefit program founded by Mary Tyler Moore and Bernadette Peters), and hosted a gala dinner benefitting this new organization.

Program 5. HUMANE EDUCATION, SEMINARS, & INTERNSHIPS. Expenses: \$93,241. Best Friends educational program hosted groups of students at the sanctuary and across the region. The intern program welcomed veterinary, vet tech, and other students from around the country to intensive hands-on care programs at the sanctuary.

- a. The education team organized 12 school visits in Utah and the local region, reaching 6,000 students. Thirty-five students participated in the internship program at the sanctuary, 200 students took part in service learning projects, and 300 students participated in field trips to the sanctuary.
- b. Best Friends organized eight educational conferences and coordinated the educational efforts for Utah's Week for the Animals.
- c. A Best Friends representative is on the board of both APHE (Association of Professional Humane Educators), and HEAU (Humane Educators Association of Utah).

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