

Return of Organization Exempt From Income Tax

2005

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

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

A For the **2005** calendar year, or tax year beginning and ending

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

C Name of organization
THE HAMILTON COUNTY SPCA, INC
D/B/A SPCA CINCINNATI
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3949 COLERAIN AVENUE
 City or town, state or country, and ZIP + 4
CINCINNATI, OH 45223

D Employer identification number
31-0543284

E Telephone number
(513) 641-6100

F Accounting method: Cash Accrual
 Other (specify) **▶**

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates **▶ N/A**
H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number **▶ N/A**

G Website: **▶ WWW.SPCACINCINNATI.ORG**

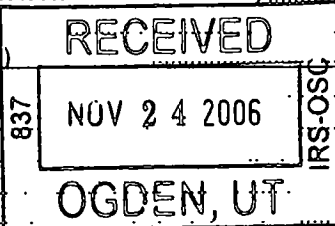
J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

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 the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **▶ 3,131,711.**

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances			
Revenue	1 Contributions, gifts, grants, and similar amounts received:		
	a Direct public support	1a	1,684,757.
	b Indirect public support	1b	
	c Government contributions (grants)	1c	
	d Total (add lines 1a through 1c) (cash \$ 1,684,757. noncash \$ _____)	1d	1,684,757.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,383,776.
	3 Membership dues and assessments	3	
	4 Interest on savings and temporary cash investments	4	
	5 Dividends and interest from securities	5	
	6 a Gross rents	6a	
b Less rental expenses	6b		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7 Other investment income (describe ▶ DIVIDENDS)	7	37,123.	
8 a Gross amount from sales of assets other than inventory	(A) Securities	8a	
	(B) Other	8b	
	Less: cost or other basis and sales expenses	8c	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ _____ 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	
10 a Gross sales of inventory, less returns and allowances		10a	12,684.
	b Less: cost of goods sold	10b	
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) STMT 1	10c	12,684.
11 Other revenue (from Part VII, line 103)	11	13,371.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	3,131,711.	
Expenses	13 Program services (from line 44, column (B))	13	2,063,911.
	14 Management and general (from line 44, column (C))	14	109,815.
	15 Fundraising (from line 44, column (D))	15	520,603.
	16 Payments to affiliates (attach schedule)	16	
	17 Total expenses (add lines 13 and 14, column (A))	17	2,694,329.
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	437,382.	
Net Assets	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,540,704.
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20	35,421.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	2,013,507.



SCANNED DEC 26 2006

THE HAMILTON COUNTY SPCA, INC

D/B/A SPCA CINCINNATI

Form 990 (2005)

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Part II 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.

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 \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	0.	0.	0.	0.
26	Other salaries and wages	1,226,906.	984,911.	90,756.	151,239.
27	Pension plan contributions				
28	Other employee benefits	279,168.	248,802.	19,059.	11,307.
29	Payroll taxes				
30	Professional fundraising fees	120,963.			120,963.
31	Accounting fees	8,895.	8,895.		
32	Legal fees	80,320.	80,320.		
33	Supplies	28,590.	25,557.		3,033.
34	Telephone	58,642.	54,301.		4,341.
35	Postage and shipping	33,156.			33,156.
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest	63,452.	63,452.		
42	Depreciation, depletion, etc. (attach schedule)	119,576.	106,187.		13,389.
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e					
f					
g	SEE STATEMENT 3	674,661.	491,486.		183,175.
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	2,694,329.	2,063,911.	109,815.	520,603.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A,

(iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

Form 990 (2005)

THE HAMILTON COUNTY SPCA, INC
D/B/A SPCA CINCINNATI

Form 990 (2005)

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	46 Cash - non-interest-bearing	379,672.	415,190.
	48 Savings and temporary cash investments		
	47 a Accounts receivable		
	b Less: allowance for doubtful accounts		
	48 a Pledges receivable		
	b Less: allowance for doubtful accounts		
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts	1,400.	
	52 Inventories for sale or use	950.	1,425.
	53 Prepaid expenses and deferred charges		
	54 Investments - securities STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	873,918.	1,350,719.
	55 a Investments - land, buildings, and equipment: basis		
b Less: accumulated depreciation			
56 Investments - other			
57 a Land, buildings, and equipment: basis	3,293,158.		
b Less: accumulated depreciation STMT 6	1,646,468.		
58 Other assets (describe ▶ SEE STATEMENT 7)	6,890.	4,750.	
59 Total assets (must equal line 74). Add lines 45 through 58	3,006,938.	3,418,774.	
Liabilities	60 Accounts payable and accrued expenses	97,973.	130,411.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable STMT 8 STMT 9	1,280,685.	1,174,087.
65 Other liabilities (describe ▶ SEE STATEMENT 10)	87,576.	100,769.	
66 Total liabilities. Add lines 60 through 65)	1,466,234.	1,405,267.	
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	1,540,704.	2,013,507.
	68 Temporarily restricted		
	69 Permanently restricted		
	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		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)	1,540,704.	2,013,507.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	3,006,938.	3,418,774.	

Form 990 (2005)

THE HAMILTON COUNTY SPCA, INC
D/B/A SPCA CINCINNATI

Form 990 (2005)

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Part VI Other Information (continued)

		Yes	No
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?	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 in Part III.)	82b	
83 a	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
84 a	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 on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 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, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	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>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior 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 on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed		OH
b	Number of employees employed in the pay period that includes March 12, 2005	90b	58
91 a	The books are in care of <u>HAROLD DATES</u> Telephone no <u>513 542-7387</u> Located at <u>3949 COLERAIN AVENUE, CINCINNATI, OH</u> ZIP + 4 <u>45223</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <u>N/A</u>	91c	X
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

Form 990 (2005)

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: 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) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a ANIMAL SALES					196,670.
b ANIMAL CALLS					80,477.
c FEES CINCINATI PITBULLS					110,130.
d DOG WARDEN CONTRACT					990,867.
e CLINIC					5,632.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
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					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					37,123.
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					12,684.
103 Other revenue:					
a BOARD OF HEALTH FEES					6,470.
b LICENSE WRITER FEES					5,416.
c CRUELTY FINES					705.
d OTHER					780.
e					
104 Subtotal (add columns (B), (D), and (E))		0.		0.	1,446,954.
105 Total (add line 104, columns (B), (D), and (E))					1,446,954.

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 the instructions.)

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).
▼	SEE STATEMENT 12

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with

- (a) Did the organization, during the year, receive any funds, directly or indirectly, from a disqualified person?
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a contract described in section 501(c)(17)?
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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 furnished to him.

Signature of officer: Harold F. Dates Date: 11/11

Paid Preparer's Use Only

Preparer's signature: [Signature]

Firm's name (or yours if self-employed), address, and ZIP + 4: ROBERT L. SALYER CPA, P.C.
P.O. BOX 175945
COVINGTON, KY 41017-5945

523163 02-03-06

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

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

2005

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 **THE HAMILTON COUNTY SPCA, INC**
D/B/A SPCA CINCINNATI Employer identification number
31 0543284

Part I 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
DR. TAMARA GOFORTH 3949 COLERAIN AVENUE CINCINNATI OH 45	VETTERINARIN 40.00	56,427.		
MICHAEL D. RETZLAFF 3949 COLERAIN AVE. CINCINNATI OH 4523	DIRECTOR OF DEVELOPM 40.00	75,242.		
HAROLD DATES 3949 COLERAIN AVE. CINCINNATI, OH 452	GENERAL MGR 40.00	76,377.		
Total number of other employees paid over \$50,000 ▶	0			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 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		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
GRIZZZAD COMMUNICATIONS GROUP 1144 MAILING AVENUE, ATLANTA, GA 30315	SOLITATION THIRD PARTY FUND RAISER	120,963.
Total number of other contractors receiving over \$50,000 for other services ▶	0	

Part III Statements About Activities (See page 2 of the instructions.)

Table with 3 columns: Question, Yes, No. Rows include: 1. Lobbying activities; 2. Acts with contributors; 3a-c. Grants, annuity, and real property; 4a-b. Donor accounts and credit counseling.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

- The organization is not a private foundation because it is: (Please check only ONE applicable box.)
6. A church, convention of churches, or association of churches.
6. A school.
7. A hospital or a cooperative hospital service organization.
8. A Federal, state, or local government or governmental unit.
9. A medical research organization operated in conjunction with a hospital.
10. An organization operated for the benefit of a college or university owned or operated by a governmental unit.
11a. [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11b. A community trust.
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...
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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).

Provide the following information about the supported organizations (See page 6 of the instructions.)

Table with 2 columns: (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 page 6 of the instructions.)

THE HAMILTON COUNTY SPCA, INC

Schedule A (Form 990 or 990-EZ) 2005 D/B/A SPCA CINCINNATI

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Part IV-A 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,359,755.	1,619,301.	1,771,328.	1,197,838.	5,948,222.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,138,441.	1,097,210.	1,131,074.	1,106,853.	4,473,578.
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 businesses acquired by the organization after June 30, 1975	8,183.	22,428.	30,207.	34,594.	95,412.
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 schedule. Do not include gain or (loss) from sale of capital assets	5,118.	18,694.	SEE STATEMENT 13 <31,586.>	<24,525.>	<32,299.>
23 Total of lines 15 through 22	2,511,497.	2,757,633.	2,901,023.	2,314,760.	10,484,913.
24 Line 23 minus line 17	1,373,056.	1,660,423.	1,769,949.	1,207,907.	6,011,335.
25 Enter 1% of line 23	25,115.	27,576.	29,010.	23,148.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a 120,227.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,230,813.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 6,011,335.
d Add. Amounts from column (e) for lines: 18 95,412. 19 22 <32,299.> 26b 1,230,813.					26d 1,293,926.
e Public support (line 26c minus line 26d total)					26e 4,717,409.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 78.4752%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2004) (2003) (2002) (2001)					
c Add. Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add. Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			27f N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

NONE

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		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.)		
34 a	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		

THE HAMILTON COUNTY SPCA, INC

Schedule A (Form 990 or 990-EZ) 2005 D/B/A SPCA CINCINNATI

31-0543284 Page 6

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" 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
		N/A	
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	} 41	
	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		
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 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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	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.)			0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

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

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(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 3 columns: Question, Yes, No. Rows include 51a(i), 51a(ii), 51b(i), 51b(ii), 51b(iii), 51b(iv), 51b(v), 51b(vi), and 51c.

N/A

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

52 a 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 (X) No

b If "Yes," complete the following schedule:

N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Asset No.	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
9713	* 990 PAGE 2 TOTAL OTHER			.000	16	0.		0.	0.	0.	0.	0.
	BUILDINGS											
9722	KLEINE & SONS DOOR	022103	SL	39.00	17	736.			736.	36.		19.
9723	HILLTOP ELECTRIC	032803	SL	39.00	17	3,161.			3,161.	145.		81.
9724	GREG HEIN CO PAINTING	050103	SL	39.00	17	3,957.			3,957.	164.		101.
9725	KLEINE & SONS DOOR	050103	SL	39.00	17	496.			496.	21.		13.
9726	KLEINE & SONS DOOR	051603	SL	39.00	17	384.			384.	16.		10.
9728	SCHOOL ROAD PROPERTY	121503	SL	39.00	17	1113550.			1113550.	29,743.		28,553.
	* 990 PAGE 2 TOTAL BUILDINGS					1122284.		0.	1122284.	30,125.	0.	28,777.
	FURNITURE & FIXTURES											
9729	OTHER	063003	SL	5.00	17	739.		370.	369.	111.		74.
9730	2004 ADDITIONS	063004	200DB	7.00	17	30,561.		15,281.	15,280.	2,183.		3,742.
	* 990 PAGE 2 TOTAL FURNITURE & FIXTURES					31,300.		15,651.	15,649.	2,294.	0.	3,816.
	OTHER											
	INFORMATION DESIGN											
9719	SOFTWARE	021903		36M	43	12,900.			12,900.	7,883.		4,300.
9720	AIMS SYSTEM	050103		36M	43	13,613.			13,613.	7,563.		4,538.
9721	GREG HEIN CO DORR INSTALLATIONS	022103	SL	39.00	17	4,989.			4,989.	240.		128.

Asset No	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
9727	AIMS SYSTEM 2005 BUILDING	050103		36M	43	35,000.			35,000.	19,445.		11,667.
9731	IMPROVEMENTS * 990 PAGE 2 TOTAL OTHER	063005	SL	10.00	19D	24,265.			24,265.			1,213.
						90,767.		0.	90,767.	35,131.	0.	21,846.
	BUILDINGS BUILDING IMPROVEMENTS											
2022	2002 * 990 PAGE 2 TOTAL BUILDINGS	063002	SL	39.00	17	70,715.			70,715.	4,608.		1,813.
						70,715.		0.	70,715.	4,608.	0.	1,813.
	FURNITURE & FIXTURES											
2088	SOFTWARE AIMS SYSTEM * 990 PAGE 2 TOTAL FURNITURE & FIXTURES TRANSPORTATION EQUIPMENT	063002		36M	43	35,700.			35,700.	29,750.		5,950.
						35,700.		0.	35,700.	29,750.	0.	5,950.
4719	1983 TRUCK # 8623	080583	200DB	5.00	16	6,971.			6,971.	6,971.		0.
4819	1995 CAVALIER WAGON	022285	200DB	5.00	16	9,785.			9,785.	9,785.		0.
50	CHEVERLET VAN 5	061886	200DB	5.00	16	17,915.			17,915.	17,915.		0.
51	CHEVY VAN 6	061886	200DB	5.00	16	17,915.			17,915.	17,915.		0.
52	BODY AND TRUCK	081687	200DB	5.00	17	1,378.			1,378.	1,378.		0.
53	MOBILCOM FOR VAN	060385	200DB	5.00	16	525.			525.	525.		0.
54	1991 CHEVERLOT BLAZER	052290	200DB	5.00	17	16,418.			16,418.	16,418.		0.
55	1990 CHEYV VAN 1	052290	200DB	5.00	17	12,414.			12,414.	12,414.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
56	1990 CHEVY CAN 2	052290	200DB	5.00	17	14,832.			14,832.	14,832.		0.
57	CHEVY VAN 2	052290	200DB	5.00	17	14,504.			14,504.	14,504.		0.
58	CHEVY VAN 4	052290	200DB	5.00	17	14,833.			14,833.	14,833.		0.
59	MAVRON INC	090990	200DB	5.00	17	8,734.			8,734.	8,734.		0.
60	MOBIL COMMUNICATIONS	101590	200DB	5.00	17	1,608.			1,608.	1,608.		0.
61	MAVRON	102590	200DB	5.00	17	4,875.			4,875.	4,875.		0.
63	VAN CAGES MAVRON MOBILE COMMUNICATIONS	073091	SL	5.00	17	7,837.			7,837.	6,663.		0.
64	EQUIPEMNT RADIO	082791	200DB	5.00	17	1,199.			1,199.	1,199.		0.
65	VAN CAGES MAVRON	112191	SL	5.00	17	4,940.			4,940.	4,034.		0.
71	VAN	123191	SL	5.00	17	18,636.			18,636.	14,611.		0.
72	VAN	083191	SL	10.00	17	40,952.			40,952.	40,952.		0.
93	JEEP	121396	SL	5.00	17	3,695.			3,695.	3,695.		0.
98	MOBILE COM CHEVERLOT BLAZER	053197	200DB	7.00	17	3,910.			3,910.	3,910.		0.
99	IGNOT13WIV2218806	050197	SL	5.00	17	25,414.			25,414.	25,414.		0.
205	VEHICLES 2002	063002	SL	5.00	17	82,225.		24,668.	57,557.	28,778.		11,511.
9713	FORD EX CARGO VANS	090997	SL	5.00	17	93,049.			93,049.	93,049.		0.
981	FORD E-250 CARGO VAN	090998	SL	5.00	17	19,396.			19,396.	19,396.		0.
982	FORD E 250 CARGO VAN	090998	SL	5.00	17	19,396.			19,396.	19,396.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
983	VAN	010198	SL	5.00	17	3,000.			3,000.	3,000.		0.
991	CAGES ON FORDS	063099	SL	5.00	17	13,755.			13,755.	13,755.		0.
1000	VAN	101900	SL	5.00	17	18,106.			18,106.	14,937.		3,169.
1001	VAN	101900	SL	5.00	17	18,106.			18,106.	14,937.		3,169.
	* 990 PAGE 2 TOTAL TRANSPORTATION EQUIPME					516,323.		24,668.	491,655.	450,433.	0.	17,849.
	* 990 PAGE 2 TOTAL -					1867089.		40,319.	1826770.	552,341.	0.	80,051.
	FURNITURE & FIXTURES FURNITURE PRIOR TO											
17	1981	010181	150DB	10.00	16	64,337.			64,337.	64,337.		0.
19	NEW EXHAUST	010183	150DB	10.00	16	754.			754.	754.		0.
20	SERUC CO - CAGE	050683	150DB	10.00	16	4,544.			4,544.	4,544.		0.
21	COMMUNICATIONS EQUIPT	060983	150DB	10.00	16	5,000.			5,000.	5,000.		0.
22	MOTOROLA, INC	062183	150DB	10.00	16	1,923.			1,923.	1,923.		0.
23	SWALLENS - CHAIRS	123184	150DB	10.00	16	1,235.			1,235.	1,235.		0.
24	BLADES - CHAIRS	123184	150DB	10.00	16	277.			277.	277.		0.
25	ORRICE CARPETING	123184	150DB	10.00	16	4,090.			4,090.	4,090.		0.
26	OFFICE DRAPES	123184	150DB	10.00	16	2,740.			2,740.	2,740.		0.
27	MORGUE COOLER	123185	150DB	10.00	16	779.			779.	779.		0.
28	XEROX COPIER	123186	150DB	10.00	17	1,595.			1,595.	1,595.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
29	AIRCONDITIONERS	071886	150DB	10.00	16	750.			750.	750.		0.
30	SURGICAL TABLE	071886	150DB	10.00	16	1,138.			1,138.	1,138.		0.
31	OFFICE COPIER	050187	150DB	10.00	17	2,298.			2,298.	2,298.		0.
32	TYPEWRITER	050187	150DB	10.00	17	1,542.			1,542.	1,542.		0.
33	WASHER DRYER	053087	150DB	10.00	17	601.			601.	601.		0.
34	OFFICE PHONE	072887	150DB	10.00	17	385.			385.	385.		0.
35	COMPUTER	072887	150DB	10.00	17	6,201.			6,201.	6,201.		0.
36	FILE CABINET	123187	200DB	10.00	17	252.			252.	252.		0.
37	FILE CABINET	121887	150DB	10.00	17	1,013.			1,013.	1,013.		0.
38	CARPET - LUNCHROOM	021188	200DB	10.00	17	491.			491.	490.		0.
39	FURNITURE	051088	200DB	10.00	17	475.			475.	475.		0.
40	CABINETS	100588	200DB	10.00	17	3,634.			3,634.	2,905.		0.
41	MOTOROLA RADIO	021688	200DB	10.00	17	2,955.			2,955.	2,955.		0.
43	DESKS AND CHAIRS	071489	200DB	10.00	17	1,075.			1,075.	1,075.		0.
49	COMPUTER	063094	SL	5.00	17	27,662.			27,662.	27,662.		0.
62	HEAT PUMP	073091	SL	10.00	17	7,500.			7,500.	7,500.		0.
74	COMPUTER INFO DESIGN	090193	SL	10.00	17	9,387.			9,387.	9,387.		0.
75	COMPUTER COMP USA	082093	SL	10.00	17	12,260.			12,260.	12,260.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
77	COMPUTER	012795	SL	5.00	17	2,260.			2,260.	2,260.		0.
78	COMPUTER	022895	SL	5.00	17	3,138.			3,138.	3,138.		0.
79	COMPUTER	042095	SL	5.00	17	3,415.			3,415.	3,415.		0.
80	COMPUTER	043095	SL	5.00	17	475.			475.	475.		0.
81	COMPUTER	061495	SL	5.00	17	100.			100.	100.		0.
82	COMPUTER	073195	200DB	5.00	17	975.			975.	975.		0.
83	COMPUTER	093095	200DB	5.00	17	1,000.			1,000.	1,000.		0.
84	COMPUTER	103195	SL	5.00	17	2,780.			2,780.	2,780.		0.
85	COMPUTER	113095	200DB	5.00	17	988.			988.	988.		0.
86	COMPUTER EQUIPMENT	122895	200DB	5.00	17	5,638.			5,638.	5,638.		0.
87	EQUIPMENT	033195	200DB	7.00	17	3,850.			3,850.	3,850.		0.
88	EQUIPMENT	053195	200DB	7.00	17	950.			950.	950.		0.
89	EQUIPMENT	103195	200DB	5.00	17	4,158.			4,158.	4,158.		0.
90	EQUIPMENT	113095	200DB	7.00	17	5,720.			5,720.	5,720.		0.
91	A/C SYSTEM	120795	SL	7.00	16	1,828.			1,828.	1,828.		0.
92	SOFTWARE	120795	SL	3.00	17	1,739.			1,739.	1,739.		0.
94	SPECIAL EQUIPMENT	033189	200DB	10.00	17	703.			703.	701.		0.
	2001 FURNITURE											
101	ADDITIONS	063001	SL	10.00	17	35,894.			35,894.	12,562.		3,589.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
170	MOBILE COMMUNICATIONS	112392	SL	10.00	17	8,630.			8,630.	8,630.		0.
984	COMPUTER	033098	SL	5.00	17	3,070.			3,070.	3,070.		0.
9702	GATEWAY COMPUTER	073197	SL	5.00	17	5,586.			5,586.	5,586.		0.
9703	GATEWAY COMPUTER	073197	SL	5.00	17	2,356.			2,356.	2,356.		0.
	* 990 PAGE 2 TOTAL FURNITURE & FIXTURES					262,146.		0.	262,146.	238,082.	0.	3,589.
	* 990 PAGE 2 TOTAL --					262,146.		0.	262,146.	238,082.	0.	3,589.
	BUILDINGS											
1	BUILDING # 1	010174	SL	40.00	16	308,440.			308,440.	223,135.		7,711.
2	BUILDING # 1	010175	SL	40.00	16	5,031.			5,031.	3,297.		126.
3	BUILDING #1	010176	SL	40.00	16	650.			650.	410.		16.
4	BUILDING # 1	010178	SL	40.00	16	2,274.			2,274.	1,355.		57.
5	BUILDING #1	010180	SL	40.00	16	1,455.			1,455.	803.		36.
6	BUILDING # 1	010186	SL	40.00	16	59,491.			59,491.	32,717.		1,487.
7	BUILDING #1	010187	SL	40.00	16	1,090.			1,090.	461.		27.
8	BUILDING #1	010190	SL	40.00	16	7,665.			7,665.	2,701.		192.
9	BUILDING #2	010174	SL	40.00	16	233,252.			233,252.	170,468.		5,831.
10	BUILDING #2	010187	SL	40.00	16	1,381.			1,381.	593.		35.
11	BUILDING #2	010188	SL	40.00	16	30,920.			30,920.	12,368.		773.

Asset No	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
12	BUILDING #2	010189	SL	40.00	16	6,350.			6,350.	2,384.		159.
13	BUILDING #3	010175	SL	40.00	16	87,760.			87,760.	57,056.		2,194.
14	BUILDING#3	010187	SL	40.00	16	810.			810.	342.		20.
15	BUILDING #3	010188	SL	40.00	16	3,863.			3,863.	1,550.		97.
16	BUILDING #3	010190	SL	40.00	16	7,665.			7,665.	2,687.		192.
44	PARKING LOT IMPROVEMENTS	010186	SL	15.00	16	30,215.			30,215.	30,215.		0.
45	GATES	010187	SL	15.00	17	1,120.			1,120.	1,120.		0.
66	DANIELS ROOFING	123192	SL	40.00	16	20,869.			20,869.	6,306.		522.
67	OVERHEAD DOOR	123193	SL	40.00	16	2,051.			2,051.	617.		51.
68	FLOORING & GLASS	123192	SL	40.00	16	7,576.			7,576.	2,285.		189.
69	GREG HEIN LAZARUS	123192	SL	40.00	16	4,504.			4,504.	1,363.		113.
70	BARN G, HEIN/HILL	061693	SL	40.00	16	24,419.			24,419.	7,067.		610.
172	STEINHOFF CONSTRUCTION	093097	SL	40.00	16	15,390.			15,390.	2,807.		385.
	* 990 PAGE 2 TOTAL BUILDINGS					864,241.		0.	864,241.	564,107.	0.	20,823.
9714	BUILDINGS			.000	16							0.
9718	BOARDING KENNELS	063000	SL	20.00	17	12,562.			12,562.	2,905.		628.
	* 990 PAGE 2 TOTAL BUILDINGS					12,562.		0.	12,562.	2,905.	0.	628.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	FURNITURE & FIXTURES											
18	BIOLER	010182	150DE	10.00	16	15,668.			15,668.	15,668.		0.
	* 990 PAGE 2 TOTAL											
	FURNITURE & FIXTURES					15,668.		0.	15,668.	15,668.	0.	0.
	OTHER											
46	FLOWERS AND PALNDS	010188	SL	15.00	17	903.			903.	903.		0.
	* 990 PAGE 2 TOTAL											
	OTHER					903.		0.	903.	903.	0.	0.
	* 990 PAGE 2 TOTAL -					893,374.		0.	893,374.	583,583.	0.	21,451.
	LAND											
76	LAND	010174		.000	16	75,000.			75,000.			0.
	* 990 PAGE 2 TOTAL											
	LAND					75,000.		0.	75,000.	0.	0.	0.
	* 990 PAGE 2 TOTAL -					75,000.		0.	75,000.	0.	0.	0.
	BUILDINGS											
201	COMPTON ROAD IMPROVEMENTS	063002	SL	39.00	17	38,506.			38,506.	2,509.		987.
207	COMPTON ROAD IMPROVEMENTS	063002	SL	39.00	17	4,263.			4,263.	277.		109.
	* 990 PAGE 2 TOTAL											
	BUILDINGS					42,769.		0.	42,769.	2,786.	0.	1,096.
	FURNITURE & FIXTURES											
102	FURNITURE DEVELOPMENT DEPT	063001	SL	10.00	17	15,648.			15,648.	5,478.		1,565.
103	COMPUTER EW DEVELOPMENT	063001	SL	5.00	17	21,500.			21,500.	15,050.		4,300.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
104	COMPUTER EW DEVELOPMENT	063001	SL	5.00	17	3,000.			3,000.	2,100.		600.
203	FURNITURE	063002	SL	7.00	17	347.		104.	243.	87.		35.
204	COMPUTER FURNITURE DEVELOPMENT	063002	SL	3.00	17	5,700.		1,710.	3,990.	3,325.		1,330.
206	DEPT	063002	SL	5.00	17	3,710.		1,113.	2,597.	1,298.		519.
	* 990 PAGE 2 TOTAL FURNITURE & FIXTURES TRANSPORTATION EQUIPMENT					49,905.		2,927.	46,978.	27,338.	0.	8,349.
105	EXPLORER DEVELOPMENT	063001	SL	5.00	17	25,200.			25,200.	17,640.		5,040.
	* 990 PAGE 2 TOTAL TRANSPORTATION EQUIPME					25,200.		0.	25,200.	17,640.	0.	5,040.
	OTHER											
1002	BALZER - DATES AD,	042500	SL	5.00	17	28,100.			28,100.	25,993.		2,107.
	* 990 PAGE 2 TOTAL OTHER					28,100.		0.	28,100.	25,993.	0.	2,107.
	* 990 PAGE 2 TOTAL -					145,974.		2,927.	143,047.	73,757.	0.	16,592.
	* GRAND TOTAL 990 PAGE 2 DEPR & AMORT					3243583.		43,246.	3200337.	1447763.	0.	121,683.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 1

INCOME

1. GROSS RECEIPTS	12,684	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		12,684
4. COST OF GOODS SOLD (LINE 13)		
5. GROSS PROFIT (LINE 3 LESS LINE 4)		12,684

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	950	
7. MERCHANDISE PURCHASED	475	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		1,425
12. INVENTORY AT END OF YEAR	1,425	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
DESCRIPTION		AMOUNT	
UNREALIZED GAIN ON INVESTMENTS		35,421.	
TOTAL TO FORM 990, PART I, LINE 20		35,421.	

FORM 990	OTHER EXPENSES			STATEMENT	3
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
MOBILE RADIO	6,299.	6,299.			
EVENT PLANNING & CONSULTING	71,887.			71,887.	
UNIFORMS	10,020.	10,020.			
ANIMAL FOOD	17,673.	17,673.			
CLINIC	71,704.	71,704.			
KENNEL SUPPLIES	51,358.	51,358.			
KENNEL MEDICINE	7,292.	7,292.			
KENNEL VETERINARY	7,782.	7,782.			
SPAY/NEUTER CHARGES	7,691.	7,691.			
UTILITIES CONREY ROAD	89,057.	89,057.			
UTILITIES	60,066.	60,066.			
AUTO EXPENSE	83,380.	68,021.		15,359.	
BANK CHARGES	8,219.	8,219.			
CONTRACTED SERVICES	32,794.	16,708.		16,086.	
MISCELLANEOUS	0.				
MOBILE ADOPTION	0.				
INSURANCE	43,542.	43,542.			
TAXES	1,479.	1,479.			
BAD CHECKS	2,131.	2,131.			
PUBLIC RELATIONS	1,535.			1,535.	
FIELD STAFF TRAINING	2,861.	2,861.			
PAYROLL PREP SERVICE	2,725.	2,725.			
OTHER DEVELOPMENT EXPENSES	3,308.			3,308.	
FUND RAISING CONSULTANT	46,000.			46,000.	
DUES & SUBSCRIPTIONS	0.				
REPAIRS	16,858.	16,858.			
DEVELOPMENT EXPENSES	29,000.			29,000.	
TOTAL TO FM 990, LN 43	674,661.	491,486.		183,175.	

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4
PART III

EXPLANATION

MAINTAIN ANIMAL SHELTER, PICK UP SERVICE FOR STRAY AND UNWANTED ANIMALS

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 5

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
SHORT TERM INVESTMENTS	FMV			1,350,719.	1,350,719.
TO FORM 990, LINE 54, COL B				1,350,719.	1,350,719.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 6

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDING # 1	308,440.	230,846.	77,594.
BUILDING # 1	5,031.	3,423.	1,608.
BUILDING #1	650.	426.	224.
BUILDING # 1	2,274.	1,412.	862.
BUILDING #1	1,455.	839.	616.
BUILDING # 1	59,491.	34,204.	25,287.
BUILDING #1	1,090.	488.	602.
BUILDING #1	7,665.	2,893.	4,772.
BUILDING #2	233,252.	176,299.	56,953.
BUILDING #2	1,381.	628.	753.
BUILDING #2	30,920.	13,141.	17,779.
BUILDING #2	6,350.	2,543.	3,807.
BUILDING #3	87,760.	59,250.	28,510.
BUILDING#3	810.	362.	448.
BUILDING #3	3,863.	1,647.	2,216.
BUILDING #3	7,665.	2,879.	4,786.
FURNITURE PRIOR TO 1981	64,337.	64,337.	0.
BIOLER	15,668.	15,668.	0.
NEW EXHAUST	754.	754.	0.
SERUC CO - CAGE	4,544.	4,544.	0.
COMMUNICATIONS EQUIPT	5,000.	5,000.	0.
MOTOROLA, INC	1,923.	1,923.	0.

SWALLENS - CHAIRS	1,235.	1,235.	0.
BLADES - CHAIRS	277.	277.	0.
ORRICE CARPETING	4,090.	4,090.	0.
OFFICE DRAPES	2,740.	2,740.	0.
MORGUE COOLER	779.	779.	0.
XEROX COPIER	1,595.	1,595.	0.
AIRCONDITIONERS	750.	750.	0.
SURGICAL TABLE	1,138.	1,138.	0.
OFFICE COPIER	2,298.	2,298.	0.
TYPEWRITER	1,542.	1,542.	0.
WASHER DRYER	601.	601.	0.
OFFICE PHONE	385.	385.	0.
COMPUTER	6,201.	6,201.	0.
FILE CABINET	252.	252.	0.
FILE CABINET	1,013.	1,013.	0.
CARPET - LUNCHROOM	491.	490.	1.
FURNITURE	475.	475.	0.
CABINETS	3,634.	2,905.	729.
MOTOROLA RADIO	2,955.	2,955.	0.
DESKS AND CHAIRS	1,075.	1,075.	0.
PARKING LOT IMPROVEMENTS	30,215.	30,215.	0.
GATES	1,120.	1,120.	0.
FLOWERS AND PALNDS	903.	903.	0.
1983 TRUCK # 8623	6,971.	6,971.	0.
1995 CAVALIER WAGON	9,785.	9,785.	0.
COMPUTER	27,662.	27,662.	0.
CHEVERLET VAN 5	17,915.	17,915.	0.
CHEVY VAN 6	17,915.	17,915.	0.
BODY AND TRUCK	1,378.	1,378.	0.
MOBILCOM FOR VAN	525.	525.	0.
1991 CHEVERLOT BLAZER	16,418.	16,418.	0.
1990 CHEYV VAN 1	12,414.	12,414.	0.
1990 CHEVY CAN 2	14,832.	14,832.	0.
CHEVY VAN 2	14,504.	14,504.	0.
CHEVY VAN 4	14,833.	14,833.	0.
MAVRON INC	8,734.	8,734.	0.
MOBIL COMMUNICATIONS	1,608.	1,608.	0.
MAVRON	4,875.	4,875.	0.
HEAT PUMP	7,500.	7,500.	0.
VAN CAGES MAVRON	7,837.	6,663.	1,174.
MOBILE COMMUNICATIONS			
EQUIPEMNT RADIO	1,199.	1,199.	0.
VAN CAGES MAVRON	4,940.	4,034.	906.
DANIELS ROOFING	20,869.	6,828.	14,041.
OVERHEAD DOOR	2,051.	668.	1,383.
FLOORING & GLASS	7,576.	2,474.	5,102.
GREG HEIN LAZARUS	4,504.	1,476.	3,028.
BARN G, HEIN/HILL	24,419.	7,677.	16,742.
VAN	18,636.	14,611.	4,025.
VAN	40,952.	40,952.	0.
COMPUTER INFO DESIGN	9,387.	9,387.	0.
COMPUTER COMP USA	12,260.	12,260.	0.
LAND	75,000.	0.	75,000.

COMPUTER	2,260.	2,260.	0.
COMPUTER	3,138.	3,138.	0.
COMPUTER	3,415.	3,415.	0.
COMPUTER	475.	475.	0.
COMPUTER	100.	100.	0.
COMPUTER	975.	975.	0.
COMPUTER	1,000.	1,000.	0.
COMPUTER	2,780.	2,780.	0.
COMPUTER	988.	988.	0.
COMPUTER EQUIPMENT	5,638.	5,638.	0.
EQUIPMENT	3,850.	3,850.	0.
EQUIPMENT	950.	950.	0.
EQUIPMENT	4,158.	4,158.	0.
EQUIPMENT	5,720.	5,720.	0.
A/C SYSTEM	1,828.	1,828.	0.
SOFTWARE	1,739.	1,739.	0.
JEEP	3,695.	3,695.	0.
SPECIAL EQUIPMENT	703.	701.	2.
MOBILE COM	3,910.	3,910.	0.
CHEVERLOT BLAZER			
1GNOT13WIV2218806	25,414.	25,414.	0.
2001 FURNITURE ADDITIONS	35,894.	16,151.	19,743.
FURNITURE DEVELOPMENT DEPT	15,648.	7,043.	8,605.
COMPUTER EW DEVELOPMENT	21,500.	19,350.	2,150.
COMPUTER EW DEVELOPMENT	3,000.	2,700.	300.
EXPLORER DEVELOPMENT	25,200.	22,680.	2,520.
MOBILE COMMUNICATIONS	8,630.	8,630.	0.
STEINHOFF CONSTRUCTION	15,390.	3,192.	12,198.
COMPTON ROAD IMPROVEMENTS	38,506.	3,496.	35,010.
BUILDING IMPROVEMENTS 2002	70,715.	6,421.	64,294.
FURNITURE	347.	226.	121.
COMPUTER	5,700.	6,365.	<665.>
VEHICLES 2002	82,225.	64,957.	17,268.
FURNITURE DEVELOPMENT DEPT	3,710.	2,930.	780.
COMPTON ROAD IMPROVEMENTS	4,263.	386.	3,877.
SOFTWARE AIMS SYSTEM	35,700.	35,700.	0.
3 FORD EX CARGO VANS	93,049.	93,049.	0.
FORD E-250 CARGO VAN	19,396.	19,396.	0.
FORD E 250 CARGO VAN	19,396.	19,396.	0.
VAN	3,000.	3,000.	0.
COMPUTER	3,070.	3,070.	0.
CAGES ON FORDS	13,755.	13,755.	0.
VAN	18,106.	18,106.	0.
VAN	18,106.	18,106.	0.
BALZER - DATES AD,	28,100.	28,100.	0.
GATEWAY COMPUTER	5,586.	5,586.	0.
GATEWAY COMPUTER	2,356.	2,356.	0.
BOARDING KENNELS	12,562.	3,533.	9,029.
INFORMATION DESIGN SOFTWARE	12,900.	12,183.	717.
AIMS SYSTEM	13,613.	12,101.	1,512.
GREG HEIN CO DORR			
INSTALLATIONS	4,989.	368.	4,621.
KLEINE & SONS DOOR	736.	55.	681.

HILLTOP ELECTRIC	3,161.	226.	2,935.
GREG HEIN CO PAINTING	3,957.	265.	3,692.
KLEINE & SONS DOOR	496.	34.	462.
KLEINE & SONS DOOR	384.	26.	358.
AIMS SYSTEM	35,000.	31,112.	3,888.
SCHOOL ROAD PROPERTY	1,113,550.	58,296.	1,055,254.
OTHER	739.	555.	184.
2004 ADDITIONS	30,561.	21,206.	9,355.
2005 BUILDING IMPROVEMENTS	24,265.	1,213.	23,052.
TOTAL TO FORM 990, PART IV, LN 57	3,243,583.	1,612,692.	1,630,891.

FORM 990 OTHER ASSETS STATEMENT 7

DESCRIPTION	AMOUNT
WORKERS COMP DEPOSIT	1,000.
PREPAID INSURANCE	3,750.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	4,750.

FORM 990 MORTGAGES PAYABLE STATEMENT 8

DESCRIPTION	BALANCE DUE
FIFTH THIRD BANK	938,013.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	938,013.

FORM 990

OTHER NOTES AND LOANS PAYABLE

STATEMENT 9

LENDER'S NAME TERMS OF REPAYMENT
 FIFTH THIRD BANK INT AT PRIME

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
01/08/03	01/08/04	200,000.	.00%

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
CINCINNATI FINANCIAL CORP COMMON	WORKING CAPITAL

RELATIONSHIP OF LENDER
 NONE

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
NONE	0.	198,842.

LENDER'S NAME TERMS OF REPAYMENT
 CFC FINANCIAL MONTHLY

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
VARIOUS	VARIOUS	295,075.	.00%

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
VEHICLES	VEHICLE FINANCING

RELATIONSHIP OF LENDER
 CHAIRMAN OF BOARD IS AN OFFICER OF PARENT COMPANY

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
NONE	0.	37,232.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B 236,074.

FORM 990	OTHER LIABILITIES	STATEMENT 10
DESCRIPTION		AMOUNT
VACATIONS AND COMPENSATED ABSENCES		46,300.
OTHER ACCURED LIABILITIES		34,333.
WORKERS' COMPENSATION		20,136.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B		100,769.

FORM 990	PART V-A - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT 11
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN CONTRIB	PLAN EXPENSE	ACCOUNT
THOMAS R. SCHIFF 6200 GILMORE AVENUE FAIRFIELD, OH 45014	CHAIRMAN OF THE BOARD 0.00		0.	0.	0.
JAMES THARPE 9540 WHITEGATE LAND CINCINNATI, OH 45243	TREASURER 0.00		0.	0.	0.
LORI FENNER 7516 KAUSA CT MASON OH 45040	DIRECTOR 0.00		0.	0.	0.
DR DAVID BAUMAN UNIV OF CINCINNATI 231 BETHESDA AVE MAIL 0571 CINCINNATI, OH 45267	DIRECTOR 0.00		0.	0.	0.
PETRA AHRENS 1 PROCTER & GAMBLE PLAZA CINCINNATI, OH 45201	DIRECTOR 0.00		0.	0.	0.
DR. DEVIN KETRING 957 NORTH BEND RD CINCINNATI, OH	DIRECTOR 0.00		0.	0.	0.
THOMAS C. KILCOYNE 250 E FIFTH ST SUITE 1200 CINCINNATI, OH 45202	DIRECTOR 0.00		0.	0.	0.

THOMAS W. CHATHAM 312 ELM ST CINCINATI, OH 45202	DIRECTOR 0.00	0.	0.	0.
OTTO BUDIG 1100 GEST ST CINCINATI, OH 45203	DIRECTOR 0.00	0.	0.	0.
DAVID GINSBURG 617 VINE ST, SUITE 1200 CINCINATI, OH 45202	DIRECTOR 0.00	0.	0.	0.
SHELLEY GOERING 7260 ALGONQUIN DRIVE CINCINATI, OH 45243	DIRECTOR 0.00	0.	0.	0.
KERRY M.MCMANUS 6009 WOOSTER PIKE CINCINATI, OH 45227	DIRECTOR 0.00	0.	0.	0.
JULIE MEYERS 8600 BRIDGEWATER LANE CINCINATI, OH 45243	DIRECTOR 0.00	0.	0.	0.
LINCOLN W. PAVEY 8650 SHAWNEE RUN ROAD CINCINATI, OH 45243	DIRECTOR 0.00	0.	0.	0.
MELODY SAWYER RICHARDSON RIVER HIGH 16 ELMHURST PLACE CINCINATI, OH 45208	DIRECTOR 0.00	0.	0.	0.
JOSEPH L. RIPPE 1077 CELESTIAL ST CINCINATI, OH 45202	DIRECTOR 0.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		<u>0.</u>	<u>0.</u>	<u>0.</u>

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 12
 ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93	PLACEMENT OF STRAY ANIMALS AND UNWANTED ANIMALS
93	COLLECTION OF STRAY AND UNWANTED ANIMALS AND MAINTANCE OF ANIMAL SHELTER
96	MAINTANCE OF ANIMAL SHELTER
97	MAINTANCE OF ANIMAL SHELTER
103	FACILATION OF PLACEMENT OF UNWANTED ANIMALS
103	MAINTANCE OF ANIMAL SHELTER

SCHEDULE A	OTHER INCOME			STATEMENT 13
DESCRIPTION	2004 AMOUNT	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT
MISCELLANEOUS INCREASE (DECREASE) MKT VAL INV	5,118. 0.	18,694. 0.	0. <31,586.>	0. <24,525.>
TOTAL TO SCHEDULE A, LINE 22	5,118.	18,694.	<31,586.>	<24,525.>

4562

Form (Rev. January 2006) Department of the Treasury Internal Revenue Service

Depreciation and Amortization 990 (Including Information on Listed Property)

OMB No 1545-0172

2005

Attachment Sequence No. 67

See separate instructions. Attach to your tax return.

Name(s) shown on return: THE HAMILTON COUNTY SPCA, INC D/B/A SPCA CINCINNATI
Business or activity to which this form relates:
Identifying number: 31-0543284
FORM 990 PAGE 2

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 columns: Line number, Description, Amount, and sub-headers (a) Description of property, (b) Cost, (c) Elected cost. Includes lines 1-13.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 2 columns: Line number, Amount. Includes lines 14-16.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

Table with 2 columns: Line number, Amount. Includes lines 17-18.

Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes lines 19a-i.

Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Line number, Class life, Amount, and sub-headers (a) Convention, (f) Method, (g) Depreciation deduction. Includes lines 20a-c.

Part IV Summary (see instructions)

Table with 2 columns: Line number, Amount. Includes lines 21-23.

THE HAMILTON COUNTY SPCA, INC

Form 4562 (2005) (Rev. 1-2006) D/B/A SPCA CINCINNATI

31-0543284 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 28. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2005 tax year:						
43 Amortization of costs that began before your 2005 tax year					43	26,455.
44 Total. Add amounts in column (f). See the instructions for where to report					44	26,455.

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box
- Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.		
Type or print. File by the extended due date for filing the return. See instructions.	Name of Exempt Organization THE HAMILTON COUNTY SPCA, INC D/B/A SPCA CINCINNATI	Employer identification number 31-0543284
	Number, street, and room or suite no. If a P.O. box, see instructions. 3949 COLERAIN AVENUE	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CINCINNATI, OH 45223	

Check type of return to be filed (File a separate application for each return):

- Form 990
 Form 990-EZ
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ► **HAROLD DATES**
Telephone No. ► **513 542-7387** FAX No. ► _____
- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box . If it is for **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2006**.
- 5 For calendar year **2005**, or other tax year beginning _____ and ending _____.
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO COMPLETE CPA'S AUDIT OF FINANCIAL STATEMENT AND POSTING OF RELATED ADJUSTMENTS

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► *[Handwritten Signature]* Title ► *CPA* Date ► *8/14/2006*

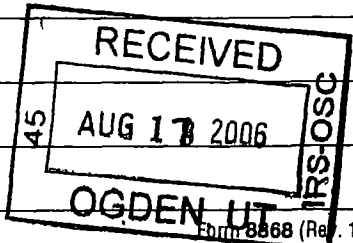
Notice to Applicant - To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- Other _____

Director _____ By _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name ROBERT L. SALYER CPA, P.S.C.
	Number and street (include suite, room, or apt. no.) or a P.O. box number P.O. BOX 175945
	City or town, province or state, and country (including postal or ZIP code) COVINGTON, KY 41017-5945



- RELATED PARTY TRANSACTIONS

The Chairman of the Board of the Organization is a member of the board of directors of a publicly traded for profit corporation. The Organization leases vehicles under leases from a subsidiary of that corporation which is a finance company. The leases are treated as financing activities and are reflected as a liability in the balance sheet.

Additionally the Chairman is a member of the Board of an insurance company which is a subsidiary of the publicly traded company. He is also the Chief Executive Officer of an insurance brokerage. The Organization purchases insurance through the brokerage, which is written by the insurance company. Insurance premiums were paid in the amount of \$ 43,542 to the insurance brokerage for the purchase of policies written by insurance company.

The Organization believes that the pricing of the purchases described above were comparable to the pricing from other sources for similar financing of vehicles through leases and, insurance coverage available at the time of the purchases.