

## NEVADA HUMANE SOCIETY FAILURES

Many complaints have been levied against Nevada Humane Society, and some similar complaints filed by multiple people. Below is a summary of issues, based on the complaint letters that are in the public domain, and that the Author has read.

### 1. PERSONNEL ISSUES

The same names keep coming up in complaints: CEO Greg Hall, Dog Manager Amber Grey, and Supervisor David Smith. The three of them share one thing in common: the complete absence of any qualification or prior job relevance to do the jobs they have been assigned to do. The NHS board assigned Greg Hall to the position of CEO, based on prior experience as a lawyer who no longer has a license to practice law<sup>1</sup>. Little is known of his experience managing a large group of personnel (employees and volunteers). There is no resume for him posted anywhere. He was vaulted into this job, by his fellow members on the Board of Directors, who did not perform any kind of search for a person that has experience leading a shelter, or at the very least someone that has worked in a shelter. In short, Greg Hall went from being a lawyer, who is no longer licensed to practice law, has little to no experience in personnel management, and has no employment experience in the animal shelter field, to someone running a \$7M/yr non-profit.

The same is true of Amber and David. Their experience with animal care started off as kennel cleaners<sup>2</sup>, and within the past year, were promoted to Dog Manager and Supervisor respectively. They seem unable to keep up with the demands of “managing” a large shelter, and worse, seem to be suffering from a compassion deficit for the animals under their care.

Multiple complaints against Greg include<sup>3</sup>: lack of leadership; inability to make decisions; inability to maintain leadership staff **with actual expertise** in the field; dismissing or firing anyone who challenges him; unprofessional treatment of staff; firing/sidelining whistleblowing staff and volunteers; misogyny; palming his work off to subordinates; failure to meet deadlines; inability to forge productive relationships with partners; disparaging staff behind their backs, etc. The list is almost endless.

Complaints against David and Amber:

- Unprofessional and unethical behavior – slander of Jodie Wang & Angela Maggioncalda and their business Real World Canine<sup>4</sup>. Apparently, it was too much work for them to put into place an SOP to get dogs stimulation and socialization (for free), so it was easier to slander RWC and its owners. They claimed that RWC owners had swastika stickers on their vehicles, had been turned down for adoption by NHS (funny, because Greg is on record as saying that NHS has open adoption and they “cannot judge” people, even if

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<sup>1</sup> Based on NV Bar website

<sup>2</sup> According to Lisa Feder, COO, NHS 2021

<sup>3</sup> See Attachment 1: Nicole T’s Letter and Attachment 2 Chelsea’s Letter

<sup>4</sup> See Addendum 1.

they're homeless<sup>5</sup>); and that RWC does not treat its customers well (their customers disagree).

- Rudeness to Local Businesses, bullying, argumentative, haranguing behavior<sup>6</sup>. Highlights:
  - I found him argumentative and with seemingly no knowledge of even the most basics of dog enrichment and psychology.
  - He had no understanding of dogs, except some crude and cruel protection and aversive handling of dogs.
  - Behavior of the dogs around David Smith tells me all I need to know. He doesn't seem qualified and has the wrong energy for vulnerable shelter dogs.
  - **Put simply, dogs don't like David. He doesn't have the passion or knowledge to see their success.**
  - He elicits stress and aggression in them.
- Unwillingness or Inability to Care for, and Nurture Dogs under NHS' Care<sup>7</sup>; Unwillingness to set up Enrichment for Dogs, or even to ALLOW others to set up enrichment for dogs. In James' (Attachment 4) words:
  - **The way she spoke about the animals while I was there made me feel like she either did not care at all or like she was totally burnt out and not a good fit for her position**
  - Dogs are sitting in their kennels every hour of the day, except for the ~10 minutes they get to spend alone in a yard.
  - Amber does not care enough to be building any sort of enrichment routines for the dogs. So, day in and day out, the dogs are staring at a concrete wall with nothing to do. Just waiting for those ten precious minutes they get outside.

When Cindy Hansen (volunteer) asked if she could bring in a playmate to help a shelter dog Punchy for enrichment and socialization, David said<sup>8</sup>:

- "And he gave me his, (SCOFF) **'Well, we don't have time for that. We only have enough time to clean the cages and feed them'.**"

When Real World Canine offered free day care for Punchy and other dogs, NHS took more than a month to respond, and along the way, decided that it was better to slander the owners of RWC than to have to do the work to set up the enrichment program for the dogs.

- Staff appear to have no compassion for the dogs, are very cavalier about having dogs be put down, and disparage dogs they don't like. They have no passion to help the dogs under their care. See Attachment 4 Pg 3 about how David and Amber thought the dog should have to put up with a foster's aggressive behavior, or be put down.

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<sup>5</sup> Conversation between Cindy Hansen and Greg Hall

<sup>6</sup> See Attachment 6: Letter from Zoom Room KC

<sup>7</sup> See Attachment 4: Letter from Diego and Attachment 5: Letter from James

<sup>8</sup> As said to Cindy Hansen, who told Greg Hall about this conversation

- “When I turned to Amber and asked her what her thoughts were after the clinic staff member [someone who had mishandled a dog] had left the room, she didn’t express concern about the person’s mishandling/training skills. Instead, she was focused negatively on Hot Cocoa’s behavior in response. I was baffled by the foster’s escalatory behavior with the dog and Amber’s reaction. After this, Amber and David expressed to me that they wanted to euthanize Hot Cocoa because he should have been able to tolerate the person’s behavior towards him.”
- Also see email that Cindy Hansen received from an adopter about his experience with David<sup>9</sup> (See Attachment 5: Letter from Punchy’s adopter):
  - “When David arrived with Punchy and we proceeded to the visiting area, David’s first reaction was to insist Punchy is a dangerous animal and I should be afraid of him.”
  - “When I told David I wanted Punchy he laughed at me and said that nobody should have Punchy.”
  - “My final concern was when Punchy was visiting Cindy. [NHS volunteer] He caught a glimpse of David and for the first time since he was with me, Punchy began to act wild and out of control as well as trying to use teeth again.”
- More on David and Punchy: In Cindy’s words<sup>10</sup>:
  - “There were people who were coming up to me and saying "David doesn't like Punchy, Punchy's got a bad rep because of David. He's a good dog. Thank Heaven you're walking him and giving him the attention.”
  - "He says, ‘Well, he's just not a good dog...’ I said, you don't think he is a good dog? And he said, ‘No. Do you think he is a good dog?’ And I said, Yeah, I do, I spend every day with him. I know he's a good dog. And he (David Smith) goes, ‘Well, he bites people.’ And I said, he has not bitten anybody. He has not. And you can't tell me that he has. David said “Well, he's not a good dog.” And so, I say what does that mean? He (David Smith) goes, “That means he's going down the road to be put down.”

What kind of person who works at a SHELTER develops personal animus against a DOG?

Finally, in the worst indictment possible for anyone working in a shelter, Cindy Hansen shares her memory: **“The most horrific callous one I have heard so far – “You’re going to die, you’re going to die, you’re going to die”, to a dog that was on its way to be euthanized by a person on dog staff no less.”**<sup>11</sup>

## 2. DRUGGING DOGS

Whistleblowing former staffers state that dogs are put on trazadone and gabapentin, to keep them quiet and calm. Instead of working with hyperactive dogs and providing outlets for them, the NHS is drugging them so that they don’t have to actually provide the dogs activities. I personally witnessed this first-hand when I attended their Bubbles and Buddies/Heels and

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<sup>9</sup> See Attachment 5 Letter from Punchy’s Adopter

<sup>10</sup> Cindy Hansen retelling this to Greg in a conversation.

<sup>11</sup> As told by Cindy Hansen in a letter to Kris Wells, president of the NHS board

Hounds gala. In viewing the dogs available for adoption, I noticed that they were extremely lethargic, as if they were sedated, and a few were completely out, not asleep but not registering people around them. James<sup>12</sup> stated:

- “These weekend interactions happened while his caregivers were not administering his medication prescriptions, including Trazodone, a sedative that is now given to a large population of the dogs when they get to the shelter. This is a controlled substance that was therefore initially not being sent home with dogs. However, the side effects for rapid withdrawal can be hallucinations, anxiety, and even seizures. So now the dogs are sent home with Trazadone, however there’s no guarantee that prescriptions are being given and it is common for dogs to be returned within a few days for behavior issues.”

In addition, Lisa Feder, former NHS COO (2021), was interviewed and she said standard practice is for 3-5% of dogs in a shelter to be on medication. Volunteers estimate that about 45% of the dogs in NHS are on medication. For so many dogs to require medication, something wrong is going on.

### 3. MISMATCHING DOGS WITH ADOPTERS, THUS SETTING DOGS UP FOR FAILURE

Diego’s letter (Attachment 3) mentions the NHS setting up a 90lb dog with behavioral issues with a 90-year-old man who could barely walk.

- “This wouldn't be scary, if my concerns didn't involve a member of the public trying to adopt a dog that was clearly too much for them to handle. In fact, every time I brought up a concern over a mismatched adoption I was blatantly ignored by Amber. She didn't seem to care about the 90 pound dog with all sorts of behavioral issues that was NEVER worked with, and worse yet she didn't seem to care about the 90 year old man who can hardly walk that's trying to take home said dog.”

Dogs that were on trazadone and gabapentin were adopted out with no refills, forcing dogs to undergo withdrawal at the same time as they were adapting to a new environment. See KC’s letter<sup>13</sup> for the symptoms of withdrawal, that cause the dogs to behave unacceptably with their new owners, leading to returns of these poor dogs:

- “NHS sends these dogs to their new home with no Rx refills or instructions on how to gently detox these vulnerable animals. Within 2 days the dogs are rapidly detoxing in a new and stressful environment. Often leading to damage of property, bites and potentially seizures.

The side effects for rapid detox of Trazodone

- Constipation
- Diarrhea
- Dry mouth
- Headache
- When stopped abruptly: agitation, **anxiety**, sleep disturbance
- Low blood pressure

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<sup>12</sup> Attachment 4 Pg 3

<sup>13</sup> Attachment 6

- Manic episodes
- Serotonin syndrome: hallucinations, agitation, delirium, coma, fast heart rate, muscle tremor, dizziness, stomach upset
- Increased risk of bleeding, etc.”

KC might also have leads to dissatisfied adopters from NHS. People in the industry say dogs on medication should be sent home with medication, with instructions to wean off certain meds, or to consult a vet for further steps.

#### 4. UNNECESSARY EUTHANASIA OF DOGS

More dogs are being put down for behavioral reasons, but NHS staff is not helping the animals to socialize and get over their anxiety.

- “While the pessimism is out in the open, the gravity of its impact on the animals’ well-being and staff morale is not seriously enough acknowledged. I wouldn’t be compelled to write this letter if it weren’t for the harm being done to dogs as a result of the negligence of individuals and the shelter addressing this burn out. More dogs are “behaviorally” euthanized. Dogs (especially in Winter) are only out of their small kennels for 15 minutes a day and even then they are alone in the yard. They are not playing with and learning corrective behavior from each other. They are not playing with and receiving enrichment and stimulation and attention from knowledgeable people.”

Eddie<sup>14</sup>, states that *“Dogs DO NOT behave normally in shelter. Research on the effects of dog behavior in shelter is everywhere; and they almost always conclude one thing – you cannot predict how an animal is going to behave outside of shelter based on their behavior in shelter.”* NHS staff is judging and condemning dogs to a life of misery based on a very narrow evaluation of dogs under severe stress, performed by unqualified personnel. Former Staffer Diego says:

- “During my time there, I was given no real training, no help on how to handle animals, and no assistance with the growing daily task list. NHS was my first step into working with animals, and they gave me zero resources or tools on how to further my education with animals. In my 2 years working at NHS, I never once saw them offer ANY help or education to the animal care team. I’ve been working at another shelter for around 7 months now and they have already taken the time to train me on proper shelter animal handling and have even gone as far as to get me certified in shelter animal behaviorism. How can NHS justify getting away with not even doing the bare minimum for its employees? Allowing people who do not understand animals to handle them is only going to traumatize the animal or result in the animal biting a human, and isn’t that what we all want to avoid?”<sup>15</sup>

When people do not know how to handle dogs, this leads to dogs, already stressed and under stimulated (little outside time; for some, no walks or human interaction at all) being provoked, frightened and fearful, which may cause them to bite. Unfortunately, when the dog bites, they pay the ultimate price by being euthanized. There is no public accountability of who gets to decide which dogs get euthanized, who are the people who make up the board. It has been confirmed

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<sup>14</sup> See Attachment 9 Validity and Behavior

<sup>15</sup> Attachment 3 Diego’s Letter

that David and Amber (see previous comments about lacking qualification) make up two of the five votes for euthanizing dogs. Only three are needed for the dogs to be killed.

## 5. LACK OF ACCOUNTABILITY TO THE PUBLIC

Once upon a time, NHS used to publish (on their website) monthly reports on the number of dogs that pass through its doors, how long the dogs stay, how many are re-homed, how many are euthanized, etc. There is no such report anymore, and no one knows what is happening behind closed doors. On April 21, CEO Greg Hall was supposed to present an assessment of the shelter's performance to the Washoe County Regional Animal Services (WCRAS) and respond to questions from the WCRAS advisory board and the public. But he chose NOT to show up. President of the NHS Board Kris Wells claimed that "an unexpected emergency<sup>16</sup>" came up in a letter to Joe Hard, but did not specify what emergency it was. There were reports that Greg Hall was sitting in his office listening to the meeting<sup>17</sup>.

Requests have been made to the NHS to produce their by-laws including from the City of Reno, and these requests have been ignored<sup>18</sup>. NHS and its board also refused to answer any questions from the press about its finances, despite the fact that most of its income is either from public funds, or from the public who donate money to it. There is a clear reluctance to be accountable to the public and to the county that NHS is supposed to serve.

## 6. FINANCIAL DISCREPANCIES AND MISMANAGEMENT

Pls see separate note about NHS 2021 Form 990<sup>19</sup>. The level of payroll claimed in the return does not align with reports of staff. See separate addendum<sup>20</sup> based on NHS' audited financial statements for 2021. There is an expense category titled "BANK AND CREDIT CARD CHARGES" in the amount of \$55,591<sup>21</sup>. US Accounting standards requires credit card charges to be categorized to the actual expense category. This was not provided to the Auditor, and they had to report this under a non-approved expense category. What are the actual expense categories of these charges? Most entities would break out those charges into various expense categories. The Auditor's financial report goes down to a \$325 expense for Property Taxes, yet there is a nebulous category of unspecified expenses to the tune of over \$55k. In addition, there is also a hazy category of non-employee professional services "Fees for services" in the amount of \$243,556<sup>22</sup> (see Tax Return Extract). This external personnel support category is in addition to Legal/Accounting/Financial Management Fees, which are categorized in separate tax lines. What are these expenses, and WHO got paid from these categories of expenses?

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<sup>16</sup> As reported by Joe Hart on April 28, 2023 on his Facebook page

<sup>17</sup> A comment from a meeting attendee to the April 21 meeting that Greg skipped

<sup>18</sup> As reported by Joe Hart on his Facebook page (in a reply to a comment)

<sup>19</sup> See Addendum 2

<sup>20</sup> Addendum 3

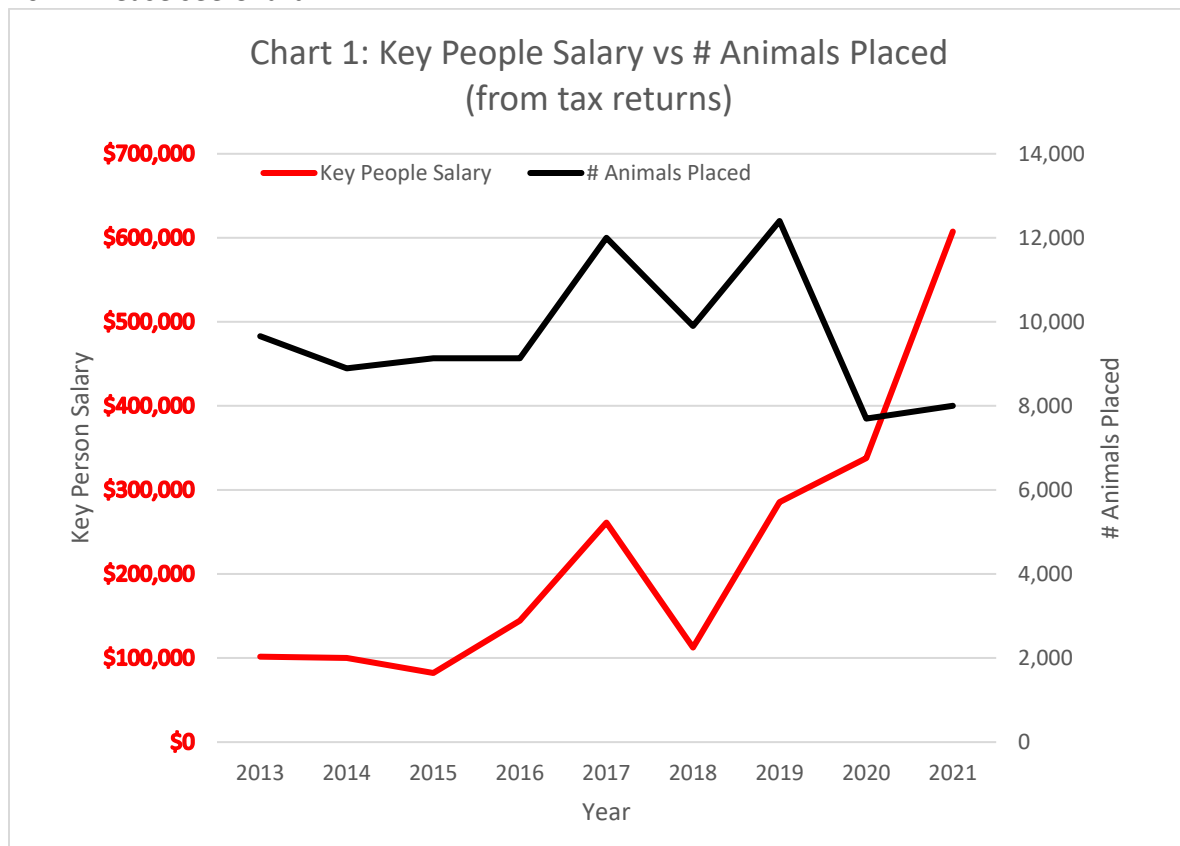
<sup>21</sup> See Attachment 8 Audit Extract

<sup>22</sup> See Attachment 9 Tax Return Extract

Given NHS' history of self-dealing (paying Greg Hall \$37k in 2017, and \$31k to another board member Rachel Watkins between 2017 and 2019), it is concerning that a large expense is lumped into a nebulous, unspecific, expense category.

Multiple NHS volunteers and ex-staff have reported that Greg Hall has claimed that NHS has no money for enrichment for the dogs, but he is able to find funds for distant travel. Multiple members of the NHS staff spent a week in New Orleans in early April, to attend a conference. Also, Greg Hall has reported that he and a junior female staffer were scheduled to take another trip to the Bay Area. In 2021, NHS spent over \$33,000 on travel, not including any travel that might be part of the "credit card charges."

Key personnel salaries have vastly outpaced placing of animals, especially between 2019 and 2021. Please see Chart 1.



Finally, Lisa Feder stated that NHS pays about \$20k for ShelterLuv, a shelter management software. During her time as COO, she attempted to persuade Greg Hall to switch to PetPoint (or any other shelter software) because ShelterLuv was very expensive (>1000% more than PetPoint software), and less capable. PetPoint, in particular, could handle the demands of larger shelters, as well as the ability to ensure seamless data transfer from the county when animals were transferred. Ms. Feder reported that ShelterLuv is so limited that NHS needs two separate accounts for its Reno and Carson City shelters; and cannot even transfer animals from Carson City to Reno and vice versa, without generating duplicative entries, thus over-reporting on the

number of animals in each shelter's care. Lisa stated that Greg is friends with the CEO of ShelterLuv, and told her not to pursue this issue. She stated that with ShelterLuv, NHS data is "rubbish" and cannot be relied upon.

### 7. Unprofessional culture emanating from the top

In 2018, the Board, of which Greg Hall was a member, appointed one from its own ranks to be CEO of NHS. Mr Hall did not have any qualifications for the job, nor did the Board engage in any kind of search for a qualified candidate. This can be seen as the ultimate evidence of "self-dealing." The size of the shelter, and the size of its financial resources, create a ripe opportunity for corruption and self-dealing. The lack of effort to place someone who has experience and qualifications to the position of CEO of NHS, and instead select someone from within the Board's own ranks, is in itself, a corrupt act by the Board of Directors.

This obvious corruption is compounded by the NHS' refusal to be accountable to the public, the county and city government (Mayor and the WCRAS advisory board), as well as to critics.

The lack of transparency, self-dealing, and disregard of public and government oversight, demonstrates a complete failure of NHS's leadership. Neither the Board nor the CEO Mr Greg Hall have removed uncompassionate, unqualified, and under-performing personnel from their jobs. Quite the opposite, Mr. Greg Hall has demonstrated a prolific history of getting rid of qualified personnel and replacing them with persons that have no experience in shelter management. He has demonstrated a failed management style, where his lack of experience is never brought to light, by firing experienced personnel and ensuring that his entire management team has even less experience than he does. Instead of disciplining Amber and David for slandering RWC and its owners, Board president Kris Wells wrote a response that contained multiple falsehoods and inaccuracies, that are completely unsupported by facts or logic. If this is how they treat DONORS, it is unimaginable how they treat voiceless animals who cannot speak or defend themselves.

It is also notable that the letter from Diego states: *"Amber seems to echo the thoughts of the board members, which is to just get the animals out. Without worrying about them staying out and certainly not doing very much for them while they are under NHS' care. This, to me, feels like it's going to resort (sic) in the same issues that the lack of staffing and training has. More bites, increased length of stay, animals who are suffering, and PEOPLE who are suffering."*

If that is the attitude of the Board of Directors of NHS, it is a small wonder that NHS has performed so terribly.

Multiple complaints have been made against Greg Hall in the past several years, and nothing has been done about his abysmal performance. In fact, the Board of Directors President, Kris Wells recently claimed that only 3 complaints have been received about NHS. Following is a list of complaints against Greg Hall in the past, and these complaints still hold true now.



- *Multiple reports of both facilities (Reno and Carson City) not being clean. The various reports included odors, dirt and hair in corners, poop in kennels and litter boxes, cluttered appearance.*
  - *High staff turnover and lack of experienced animal sheltering professionals on staff.*
  - *Experienced people do not stay long.*
  - *Lack of staff training in animal handling and other critical job functions, such as sanitation.*
  - *Lack of skilled management and accountability*
- *Animal care and veterinary care concerns for cats and dogs.*
  - *The feline disease outbreak that occurred because 170 cats in the shelter were not up to date on vaccines resulting in suffering and death for cats.*
- *Reportedly reduced live release rates, but due to a lack of transparency in animal data this is hard to ascertain.*
  - *Lack of clear metrics that are shared with the community regularly.*
- *Lack of timely pulling animals from WCRAS*
- *Lack of ability of the public to visit with dogs for adoption.*
- *Extremely long wait times to accept owner surrendered pets, resulting in an increase in abandonment in the community.*
  - *Long wait times for responses to calls for help.*
- *Lack of public spay/neuter services.*
- *Poor staff morale*
- *Lack of clear standards and expectations for staff*
- *Lack of leadership*
  - *CEO Lack of people management experience on the part of the CEO. Has only managed a very few people in the past.*
  - *Lack of urgency displayed by CEO.*
  - *CEO repeatedly promises improvement without delivering.*
  - *CEO has not earned the respect of the staff, blames others, seen as passive and indecisive.*
  - *CEO is not adequately focusing on clear objectives/goals, achieving results and creating a culture of accountability.*

It would appear that lack of compassion, care, professionalism, and ethics is endemic at the NHS, certainly at the very top (from the Board of Directors and top management). There does not seem to be passion to work hard to achieve the very best outcomes for animals. So, why are they in the positions they are? Why are they at the NHS?

The City of Reno, Sparks, and Washoe County need to take a very close look at its association with NHS: standards of animal care are very close to abuse; it hires staff that seem to despise the very

animals they are supposed to protect; and there is prima facie evidence of misuses of financial resources. If the County pays NHS for services – which it is performing very poorly – then the County should stop paying them. When a job is done terribly, it should be given to another organization that can do it properly. Otherwise, the County may be seen as aiding and abetting low standards and animal abuse. The NHS in its current form does not seem to have any commitment to doing right by the animals that pass through its doors. Its behavior is antithetical to the county government that helps fund it, and the donors that think it is actually helping animals.

**Attachments:**

Attachment 1: Nicole T's Letter  
Attachment 2: Chelsea S's Letter  
Attachment 3: Letter from Diego  
Attachment 4: Letter from James  
Attachment 5: Letter from Punchy's Adopter  
Attachment 6: Letter from KC of Zoom Room Reno  
Attachment 7: Audit Extract  
Attachment 8: Tax Return Extract  
Attachment 9: Validity and Behavior

**Addendums:**

Addendum 1: Slander of RWC and its Owners  
Addendum 2: Complaint to the NV Attorney-General's Office  
Addendum 3: Follow-up Analysis of 2021 Audited Financial Statement and Tax Return

NOTES:Members of the 2018 Board that appointed Greg Hall to CEO:

Tierra Bonaldi, President  
Greg Hall, VP, then CEO  
Dawn Ahner, Director, then VP  
Kris Wells, Secretary  
Jan Watson, Treasurer  
Dick Whiston, Director  
Jack Grellman, Esq, Director  
Joan Dees, Director  
Ken Furlong, Director  
Kristen Saibini  
Mendy Elliott  
Rachel Watkins, CPA

Of the above board members, Kris Wells and Greg Hall have been in office for 10 years (till now). Tierra Bonaldi, Jack Grellman and Jan Watson were in office for at least 10 years. The data is up to 2021. There is no data on the 2022 board. The 2023 board does not list anyone in the 2018 board except for Greg and Kris.

Everyone,

I combed through the letters I have seen, and the notes I have of conversations I've had with various parties affiliated with the NHS, and put together this Summary of Issues. I have deliberately quoted from the letters and conversations so that it will not be necessary to read through every letter and document. Hopefully, this will be useful to people with some oversight into NHS.

I have included all original documents as attachments to the Summary. But the main document is the Summary of Issues.

Please let me know if you have any questions or comments.

V/R,  
Jodie

Dear Sirs or Madams:

Attached, please find our recent dealings with the Nevada Humane Society.

If you have any questions, please do not hesitate to contact me.

V/R,  
Jodie  
Jodie Wang  
CEO, Real World Canine

To All Interested about NHS Goings-on:

As some of you may know, we entered into the fracas with the Nevada Humane Society after we were told by an NHS volunteer (Cindy Hansen) of their slanderous statements against us. Prior to that, we were fervent supporters (as we had adopted two dogs from them), and had bought a table for our staff to their Heels and Hounds event on April 8 prior to learning about the slander. Our disgust with their horrific behavior (all to save themselves some work to help their stimulation-starved dogs) was compounded a million-fold by what we have since learned about how animals are treated at NHS.

The attachment shows the chronological entirety of our correspondence on the slander perpetrated against us by their staff. But as it's very long and there are many pages, here is a synopsis of events:

- On Feb 6, we offered our services to dogs at NHS needing enrichment by offering them 2-3 days of free day camp per week for 3-4 chosen dogs, starting with a specific dog named Punchy.
- Little to no progress was made, and on Feb 24, Cindy (the volunteer who is a customer of ours who actually approached us to see if we would be willing to help the dog) questioned their Dog Care Manager Amber Grey why they had not taken up our offer.

- In response, Amber told Cindy that “owners of RWC” have “swastika stickers” on their cars; were denied adoption of a dog last summer, used someone else to adopt that dog, and were abusing that dog; and finally, that RWC does not treat its dogs well.
- We sent them a letter on March 28, 2023 demanding they take action against the staff perpetrating slander against us.
- On April 14, Kris Wells told us they had snail mailed their response to us and did not reply when I asked for an electronic copy.
- On April 19, I received the response, and it was a web of poorly constructed lies and made-up facts. If anyone needs entertainment, I suggest they read Kris’ response, because it is full of holes and logical fallacies. See Pg 5-6 of the document.
- That day, I responded to her expressing my disappointment that she would lie in her response, and that the Board obviously only took Greg Hall’s word for what happened, without actually interviewing people involved, including Cindy. We demanded that the employees concerned agree to a lie detector test, and threatened to make the results, or the refusal to take the tests, public. Cindy had already agreed to take a lie detector test. Note that she’s the only one who doesn’t draw an NHS paycheck, and the one not attempting to shirk from work. We asked for a response by today April 24. There is a full rebuttal of Kris’ lies ready to go – much of it can be overturned by logical, reasonable follow-up questions, as well as actual evidence of correspondence.
- Today, we received a letter from their legal representative, telling us to “cease and desist” defaming NHS (ironic, isn’t it?). The letter stated that Kris Wells was truthful, took our complaint seriously, and that lie detector tests are not always reliable. (they aren’t 100% accurate but if all three NHS staff failed and Cindy passed, it would be indicative). It also claimed that we based our actions on a “second hand” account. In fact, Cindy was an actual participant in the conversation (1<sup>st</sup> hand); Greg provided a “second hand” account from talking to the individuals in that conversation (and one not in the conversation); and Kris, a “third hand” account. But counting is not anyone’s strong suit these days.
- We responded to them saying essentially, “Bring it on,” because truth is solid defense against charges of defamation; and that we welcome the opportunity to bring more visibility and discovery into the inner workings of the NHS. To be honest, I’m relieved we don’t have to sue them, and can still have our attorney cross-examine every last one of those NHS staffers.

If you have any questions or comments, please feel free to respond. 😊

Thank you very much.

Jodie  
Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

Hi everyone,

Been reading the last available NHS by-laws (2015). In this set of by-laws, Article IV, Clause 3 stated that directors are supposed to serve only 2 3-year terms, with a break of at least one year. After that they may serve again. However, Kris Wells has been serving since 2014 without a break. Tierra Bonaldi, Jan Watson and Jack Grellman served 10 years without a break. I think that they changed the bylaws in 2019, which would explain a HUGE leap in legal expenses in 2019 (\$42,398 compared to just under \$6k previously). I think that is why they are refusing to release their by-laws, because I bet they removed all those term limits and heaven knows what else.

Jodie

ALL interested in NHS:

Please find, enclosed, a spreadsheet containing the people who are named as Directors and Key Officers of the NHS in its tax returns from 2012 to 2021. The list always has more names than the number of voting members listed in the tax return. (there is a special line on the Form 990 that reports this: I have included this information at the top of the spreadsheet).

Some of the people on the list in the tax returns are there because they are some of the most highly compensated people (but I left them out of the spreadsheet if I was fairly certain they weren't directors). Think Vet Directors, and vets. They are unlikely to have any voting power on the board. But who does? It is not indicated who are the actual voting members – the directors are all uniformly "directors" unless they hold specific positions such as President, VP, Treasurer or Secretary. We need to press them for transparency on who gets to vote on issues pertaining to the running of the NHS. The opaqueness smacks of a lack of proper governance, and is rife with potential for mismanagement.

Key Highlights:

Kris Wells and Greg Hall joined the board in the same year: 2014. They are the 2<sup>nd</sup> longest-tenured officers/directors, having held various positions over the years.

Their long tenure, however, is surpassed by three individuals, who each have 10 years under their belt: Jack Grellman, Esq; Janice Watson, and Tierra Bonaldi.

What I mean by good governance is really about transparency, accountability, or the lack of it. Let's say an organization lists 20 "Directors" but really only have 15 voting members: if they pass a questionable motion, eg giving one of them a big fat contract, they can say the "Board" approved it as if 20 people were all for it, but maybe in reality only 8 were.

Jodie Wang  
Owner/CEO  
Real World Canine

To Whom It May Concern:

I am providing the following information because I believe in full transparency. I have recently become very concerned with NHS' treatment of animals under its care, the lack of transparency into their finances, and the opaqueness of its governance structure.

The Nevada Humane Society has not made public its bylaws, and refused to provide a copy to news journalist, Mr. Joe Hart, upon his request. The bylaws of non-profit organizations, just like their tax returns, are supposed to be readily accessible to the public. In fact, the actual IRS form for requesting non-profits' tax returns, bylaws and other documents (Form 4506-A) suggests asking for the documents FROM the organization directly. Since the NHS is not releasing them, I have filed a request with the IRS. The request has been received, and I expect the IRS to provide me a copy of the bylaws shortly.

I am pursuing this action because of an issue that I identified after reviewing a copy of NHS' bylaws from 2015. Article IV, Section 3 states that members of the board of directors of NHS are supposed to serve a maximum of two 3-year terms (no more than 6 consecutive years). After serving 6 years, the bylaws require individual board members to take a one-year break (leave the board for 1 year). The bylaws also state the ex-board members may return to the board after the 1 year break, to serve again.

I reviewed the names of board members identified in the NHS tax returns from 2012 through 2021, and found that several people have served more than six years without a break, viz., Ms. Tierra Bonaldi, Ms. Jan Watson, Mr. Jack Grellman, and the current President of the Board - Ms. Kris Wells. As of 2021, the first three had served 10 years. We know Ms Wells joined the board in 2014, and is currently the President of the Board, so she is currently in her 10<sup>th</sup> year on the board. For all of the aforementioned, the 10 years of continual service went without a one year break after six years, as required by the bylaws.

This leads me to believe that one of two things has occurred:

1. The 2015 bylaws are still in effect and the aforementioned people were, and are, in violation of the NHS bylaws that they are supposed to uphold. This would be concerning regardless of the cause, be it ignorance of the rules or intentional disregard of the rules for some purpose.
2. The board has changed the bylaws to allow directors to serve much longer terms, and not made this change known to the public, nor are they willing to let the public know about the change (thus refusing Mr Hart's request for a copy of the current bylaws). This would be concerning because it raises the question: how is deterring new blood and new perspectives on the board in the best interest of the animals that NHS serves? How does entrenching members of the board in their positions serve the interests of the non-profit? Why would board members not want the public to know that they made changes to the bylaws?

Neither of the above possible occurrences leads the public to believe that NHS board members are doing their due diligence to ensure transparency, nor are they behaving in a way that invokes public confidence.

I look forward to reviewing the bylaws provided by the IRS, and WILL share my findings ASAP.

Thank you.

Jodie Wang



Date Received: 2023-04-23

Dear Sirs/Madams:

When I asked to speak this afternoon, I wanted to find out if it is possible to put on the agenda, a proposal to require that all animal care facilities, including shelters, meet minimum welfare standards, just like commercial animal facilities do. It seems odd to me that as an operator of a doggy day care, I have to meet welfare standards to get an Animal Welfare Permit (which I totally agree with, and think is absolutely necessary), but a shelter linked to the county, providing services to the county, does not have to meet those standards.

Given the lack of care for animals at NHS that we have been hearing about, I think it is a good time to institute a permitting or licensing process for animal shelters too. The standards may perhaps be less stringent in some areas than for commercial facilities; and perhaps smaller shelters (>x number of animals taken in) can be made exempt from those licensing requirements.

But I think we can all agree that all shelters should meet minimum standards of care. One could conceivably argue that it is more important for shelters linked to the county government to be held to high standards, because anything less could be seen as government-sanctioned neglect.

Thank you for your consideration.

V/R,  
Jodie

Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

Date Received: 2023-04-23

Hi everyone,

For those who do not know me, my name is Jodie Wang, and I am one of the owners of Real World Canine, a dog daycare, boarding and training facility. I was an enthusiastic donor and supporter of the NHS, until I had a very unpleasant experience with them recently, details of which I will share in a separate document.

I have been reviewing Mr Joe Hart's story about the NHS in 2021, as well as NHS' tax returns, and I found much to be worthy of further investigation. I have copied you on the letter below that I sent to the NV Attorney-General's Office, asking them to please review the information that I obtained from the tax returns, and the discrepancies therein. The returns that I found questionable are also attached, just as they were to the AG's Office.

Thank you very much.

Jodie

Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

**From:** Jodie Wang <[Jodie.Wang@rwc-nv.com](mailto:Jodie.Wang@rwc-nv.com)>

**Date:** Sunday, April 23, 2023 at 12:20 PM

**To:** [AgInfo@ag.nv.gov](mailto:AgInfo@ag.nv.gov) <[AgInfo@ag.nv.gov](mailto:AgInfo@ag.nv.gov)>

**Subject:** Concerns about non-profit's financial management

Dear Sir/Madam:

I am writing today to inform you of my concerns about Nevada Humane Society INC (NHS) operating out of 2825 Longley Ln, B, Reno, NV 89502 (Tax ID 88-0072720) which operates shelters in Reno, and Carson City, NV. I have recently become aware of multiple issues at NHS, some of which I would like to make known to the Nevada State Attorney General's office. I am providing information on my concerns below, and ask respectfully that you investigate these to determine if anything inappropriate has occurred.

On May 26, 2021, a Reno local news reporter (Mr. Joe Hart) ran a story about NHS, Reno. He had reviewed the Form 990s for NHS and noticed that then Board member (Mr. Greg Hall) was paid \$37,399 in 2017. Another board member Rachel Watkins was also reported as having received more than \$31,000 in payment between 2017-2019. According to NHS' Charter, the board of directors is not supposed to derive financial compensation from the charity. As Mr Hart then quoted the previous CEO Diaz Dixon, *"Those board members are there to give back," Dixon told us. "They're not there for compensation. Non-profits, people who are donating to non-profits, want their funds going to the causes."*

Prior to filing the story, Mr Hart asked the Board about the payments to Board members (29 March 2021), and received no response from them, up to the time the story was aired on May 26. The day after Mr Hart posed the question about the payment on 3/29, NHS changed the Form 990 on their website to show \$0 payment to Mr. Hall, on 3/30. The IRS received the updated Form 990 on 05 April 2021. Interestingly enough, the payment made to Rachel Watkins remained on the amended tax return, only Mr Hall's was removed. Normally, this would not be an issue, as re-filing for a mistake in a tax form is a common occurrence. However, the re-filed tax form stated (in the notes) that Mr. Hall had received "no reportable compensation", yet the total expenditures on the 2017 tax return remained unchanged from the initial filing. If the \$37,399 had not been expended, the total expenses should have been reduced by the same amount on the amended tax return. In addition, the Board still owed an explanation of why board member Ms Watkins was paid in violation of NHS' own Charter, as NHS did not remove her payment from the amended tax return, and no amendments were made to subsequent tax returns to remove payments made to her in 2018 and 2019. These discrepancies intrigued me, and I decided to do a review of NHS' tax filings. I was able to review the returns from 2012 through 2021.

On reviewing and comparing the original Form 990 filing with the new filing for 2017, I observed that the Part VII Line 1d "Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees", or Executive Compensation in this document, conflicts with the total Executive Compensation reported on Part IX Line 5 "Compensation of current officers, directors, trustees, and key employees", in both the first and the second versions of the tax returns. In both versions, the Part IX Line 5 indicated executive compensation of \$139,333. But Part VII line 1d of the first version, stated a total executive compensation of \$306,929; while the amended version states a total executive compensation of \$269,530. In fact, Part VII line 1d should flow into Part IX Line 5 unless there are special circumstances. The fact that neither of the returns match Part VII line 1d to Part IX Line 5 makes the tax return opaque and suspect, as there is no explanation as to why not all the Executive Compensation flowed into Part IX Line 5. It would seem that some part of the amounts in Part VII line 1d got smeared into Part IX Line 7 'Other Salaries and Wages.' Good accounting practices should have identified this deviation in a note, since the standard procedure is for Part VII line 1d and Part IX Line 5 to match. It should be noted that from 2012 – 2016, Part VII line 1d **ALWAYS** matched Part IX Line 5. It was only from 2017 onwards that they stopped matching, and they have not matched, since.

After Mr. Hart's reporting, we had not been able to find any new Form 990 (last one posted was for FY 2020), until this past week, when FY 2021 Form 990 was posted on the NHS website. Like all non-profit organizations, NHS is required by law to file their Form 990 five months and 15 days after the end of their fiscal year. The 2021 Form 990 was posted over 14 months after the end of the calendar year it was reporting. Given the problems that were reported in May of 2021, I was surprised that NHS waited so long to provide transparency for the most recently available tax year.

In addition to the issues identified above, I believe that there are issues with the most recent NHS tax filing, for 2021. The biggest of these issues deals with possible discrepancies in salaries and other compensation. The Form 990 states a cost of \$4,198,476 for 'salaries, other compensation, employee benefits' (Part I, Line 15). \$607,430 (14.5%) of this is for the top 6 highly compensated individuals (Part VII, line 1d). The \$607,430 is derived from the total in Line 1d Column D plus the total in Column F

(‘estimated amount of other compensation’ – it is unclear what these amounts are for). That leaves \$3,591,046 for the remaining staff. The Form 990 identifies 159 NHS employees in 2021. When I asked existing and former staff about this high number of employees, they said that NHS has a very high rate of attrition (low rate of employee retention). Several positions at NHS remained open for months, and many positions had multiple people occupy them throughout the year.

Since the number of employees can vary, I decided to assess the employee salary and other compensation based on hourly costs:

<b>Total Compensation</b>	\$3,591,046
<b>Cost per day (365 days)</b>	\$9,838
<b>Cost per hour (24 hrs)</b>	\$410

This means that NHS spent \$410/hour on salary and employee compensation for every hour of every day of the year (24hr day, 7 days a week, 52 weeks a year). Using this number, it is possible to reverse engineer the number of employees (EXCLUDING the 6 top earners) based on an average hourly rate. The following table shows the number of full time employees and the pay rate/hr that would be required to arrive at the total cost of salaries and compensation (Part I, line 15) reported on the 2021 Form 990.

<b>Avg Hrlly Rate</b>	<b># People Working Every Hr (24 hrs)</b>	<b>Total # People working every day (8 hr shifts)</b>	<b>Total # People working 40 hr weeks</b>
\$16/hr	25	75	105
\$17/hr	24	72	101
\$18/hr	22	66	92
\$19/hr	21	63	88
\$20/hr	20	60	84
\$21/hr	19	57	80
\$22/hr	18	54	76
\$23/hr	17	51	71
\$24/hr	17	51	71
\$25/hr	16	48	67
\$26/hr	15	45	63
\$27/hr	15	45	63
\$28/hr	14	42	59
\$29/hr	14	42	59
\$30/hr	13	39	55
\$31/hr	13	39	55
\$32/hr	12	36	50
\$33/hr	12	36	50
\$34/hr	12	36	50

<b>\$35/hr</b>	11	33	46
<b>\$36/hr</b>	11	33	46
<b>\$37/hr</b>	11	33	46
<b>\$38/hr</b>	10	30	42
<b>\$39/hr</b>	10	30	42
<b>\$40/hr</b>	10	30	42
<b>\$41/hr</b>	9	27	38

A description of the above calculations is provided here:

1. # People Working Every Hr (24 hrs) = \$410/Avg Hrly Rate. This represents the number of people (at the pay rate listed) that should be working every hour, 7 days a week, 24 hours a day to accumulate payroll costs of \$3,591,046 over the year.
2. Total # People working every day (8 hr shifts) = [# People Working Every Hr (24 hrs)] x 3 eight hour shifts every 24 hrs. This represents the number of people that would be required to work every day, assuming eight hr shifts (24hrs / 8 hr shift) to accumulate the payroll of \$3.59M
3. Total # People working 40 hr weeks = {[# People Working Every Hr (24 hrs)] x 24 hrs x 7days a week}/40 hrs per week. This represents the total number of people that would have to be working 40 hr shifts to cover all shifts 24 hrs a day, 7 days a week to accumulate that \$3.59M payroll. Since most people only work 5 days a week, 8 hrs a day, the number of people per day will be higher to adjust for rotations.

To get a better idea of how many staff are needed to run NHS, I reviewed the org chart in the Assessment Report that CEO Greg Hall (the same Mr Hall in Mr Joe Hart's report) was supposed to present on April 21, 2023, even though he failed to appear. In the assessment, on Page 14, the Assessor suggested an org chart that would max out at 41 staff members. According to current NHS personnel, there were likely fewer than 50 staff in 2021, excluding the six most highly compensated individuals. We will assume that NHS had 50 staff in 2021. According to the chart above, those 50 employees would have to be averaging \$32/hour to justify the compensation cost reported in Part 1 Line 15. However, the predominant rate for kennel staff in Reno is between \$16-\$20/hour. For the numbers to make sense, either the total compensation cost (Part 1, Line 15) should be lower, or the number of people working should be even higher.

Normally, when I find such an inconsistency, I would make an inquiry to the Board of Directors. However, during my discussions with persons who have first-hand knowledge of the inner workings at NHS, I have come to find out that there are many people with serious concerns about the behavior and fitness of the current members of the NHS Board. In fact, I personally experienced this first hand when I brought a different issue to the attention of the Board, and received a response filled with multiple lies.

I had intended to bring my findings to the attention of Washoe County Regional Animal Services Advisory Board, during a meeting where NHS was scheduled to make a presentation, on 21 April 2023 (referenced previously). I attended the meeting only to find out that Mr Hall had decided not to attend. This was highly unusual, as the Advisory Board is the oversight agency for NHS, and the meeting had been scheduled weeks in advance. Reno's Mayor Hillary Schieve, was in attendance and made her displeasure known.

The combination of my findings, information that I have received from persons working within NHS, and Mr Hall's no-show at the Advisory Board meeting, gravely concern me and many other animal lovers and NHS donors in Reno. It is based on these concerns that I request that the Nevada Attorney-General's office open an investigation into the Nevada Humane Society for possible financial mismanagement.

Thank you very much for your attention to this matter.

V/R,

Jodie

Attachments: 2017 Original AND Amended Form 990; 2021 Form 990.

Jodie Wang

Owner/CEO

Real World Canine

~ For happy, well-balanced dogs

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public  
 ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
2017<sup>23</sup>  
**Open to Public Inspection**

**A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization NEVADA HUMANE SOCIETY  Doing business as  Number and street (or P O box if mail is not delivered to street address) Room/suite 2825 LONGLEY LANE NO B  City or town, state or province, country, and ZIP or foreign postal code RENO, NV 89502	<b>D</b> Employer identification number 88-0072720  <b>E</b> Telephone number (775) 856-2000  <b>G</b> Gross receipts \$ 9,188,163
<b>F</b> Name and address of principal officer JAN WATSON 2825 LONGLEY LANE NO B RENO, NV 89502		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀(insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>L</b> Year of formation 1932 <b>M</b> State of legal domicile NV
<b>J</b> Website: ▶ WWW.NEVADAHUMANESOCIETY.ORG		
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities PREVENTION OF CRUELTY TO ANIMALS		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	19
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	19
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	188
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	1,552
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	9,175,491	4,090,249
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,293,840	1,496,648
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	85,227	240,919
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	219,169	195,725
		10,773,727	6,023,541
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,638,487	3,230,045
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 143,949		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,300,784	2,425,570
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	4,939,271	5,655,615	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	5,834,456	367,926	
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	12,491,576	13,528,969
	<b>21</b> Total liabilities (Part X, line 26)	318,190	340,532
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	12,173,386	13,188,437

**Part II Signature Block**

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

<b>Sign Here</b>	***** Signature of officer _____ JAN WATSON TREASURER Type or print name and title	2018-11-06 Date
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<b>Print/Type preparer's name</b> CONNIE CHRISTIANSEN	<b>Preparer's signature</b> CONNIE CHRISTIANSEN	<b>Date</b> 2018-11-06	Check <input type="checkbox"/> if self-employed	<b>PTIN</b> P00398106	
				<b>Firm's name</b> ▶ KOHN & COMPANY LLP	<b>Firm's EIN</b> ▶ 46-3281627
				<b>Firm's address</b> ▶ 5310 KIETZKE LANE SUITE 101 RENO, NV 89511	<b>Phone no</b> (775) 828-7300

**Part III** **4 Statement of Program Service Accomplishments**

24

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

**1** Briefly describe the organization's mission

PREVENTION OF CRUELTY TO ANIMALS

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 3,601,040 including grants of \$ ) (Revenue \$ 436,138 )  
See Additional Data

**4b** (Code ) (Expenses \$ 1,465,686 including grants of \$ ) (Revenue \$ 1,060,510 )  
See Additional Data

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **▶** 5,066,726



Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 19 regarding organizational activities, lobbying, endowments, and financial reporting.

Part IV Checklist of Required Schedules (continued)

26

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 20a through 38 regarding hospital facilities, financial statements, grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

27 Check if Schedule O contains a response or note to any line in this Part V . . . . . 27

Table with columns for question ID, question text, and Yes/No response boxes. Rows include 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, and 14a-14b.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions 28

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (19); 1b Enter the number of voting members included in line 1a, above, who are independent (19); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [ ] Own website, [ ] Another's website, [X] Upon request, [ ] Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: THE ORGANIZATION 2825 LONGLEY LANE RENO, NV 89502 (775) 856-2000

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

29

29

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TIERRA BONALDI PRESIDENT	1 00	X		X			0	0	0	
(2) GREGORY HALL ESQ VICE-PRESIDENT	5 00	X		X			37,399	0	0	
(3) KEVIN LINDERMAN SECRETARY	1 00	X		X			0	0	0	
(4) JAN WATSON TREASURER	1 00	X		X			0	0	0	
(5) BRAD LENCIONI PAST PRESIDENT	1 00	X		X			0	0	0	
(6) CHUCK ALLEN DIRECTOR	1 00	X					0	0	0	
(7) JOAN DEES DIRECTOR	1 00	X					0	0	0	
(8) MENDY ELLIOT DIRECTOR	1 00	X					0	0	0	
(9) SEAN FRENCH DIRECTOR	1 00	X					0	0	0	
(10) ERIC FREYER DIRECTOR	1 00	X					0	0	0	
(11) KEN FURLONG DIRECTOR	1 00	X					0	0	0	
(12) JACK GRELLMAN DIRECTOR	1 00	X					0	0	0	
(13) COURTNEY JAEGER DIRECTOR	1 00	X					0	0	0	
(14) ALLAN MARTIN DIRECTOR	1 00	X					0	0	0	
(15) DEE MCNEELY DIRECTOR	1 00	X					0	0	0	
(16) RACHEL WATKINS DIRECTOR	1 00	X					8,418	0	0	
(17) KRIS WELLS DIRECTOR	1 00	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KISKA ICARD ..... CEO	40 00			X				115,474	0	0
(19) DENISE STEVENS ..... INTERIM CEO	40 00			X				83,948	0	0
(20) ARTHUR WESTBROOK ..... COO	40 00			X				61,690	0	0
<b>1b Sub-Total</b> . . . . .										
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .								306,929	0	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 1

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

31 Check if Schedule O contains a response or note to any line in this Part VIII  31

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	4,090,249			
	<b>g</b> Noncash contributions included in lines 1a-1f \$ . . . . .		932,868			
	<b>h Total.</b> Add lines 1a-1f . . . . .		4,090,249			
<b>Program Service Revenue</b>	<b>2a</b> CONTRACT FEES	Business Code				
		900099	752,486	752,486		
	<b>b</b> ADOPTION SERVICE FEE	900099	436,138	436,138		
	<b>c</b> CLINIC SERVICE FEE	900099	308,024	308,024		
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue . . . . .					
<b>g Total.</b> Add lines 2a-2f . . . . .		1,496,648				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		216,811		216,811	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
	<b>b</b> Less rental expenses . . . . .					
	<b>c</b> Rental income or (loss) . . . . .					
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
			3,073,965			
	<b>b</b> Less cost or other basis and sales expenses . . . . .		3,049,857			
	<b>c</b> Gain or (loss) . . . . .		24,108			
<b>d</b> Net gain or (loss) . . . . .		24,108		24,108		
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>		310,490			
	<b>b</b> Less direct expenses . . . . .		114,765			
	<b>c</b> Net income or (loss) from fundraising events . . . . .		195,725		195,725	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
	<b>b</b> Less direct expenses . . . . .					
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
	<b>b</b> Less cost of goods sold . . . . .					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
<b>11a</b> Miscellaneous Revenue		Business Code				
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .						
<b>12 Total revenue.</b> See Instructions . . . . .			6,023,541	1,496,648	0	
					436,644	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

32

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	139,333	132,367	6,966	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages	2,597,321	2,379,714	183,921	33,686
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .	250,357	242,996	6,257	1,104
<b>10</b> Payroll taxes . . . . .	243,034	225,252	15,115	2,667
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	27,808		27,808	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	165,366	107,703	51,775	5,888
<b>12</b> Advertising and promotion . . . . .	123,360	101,192	2,863	19,305
<b>13</b> Office expenses . . . . .	99,499	23,760	55,309	20,430
<b>14</b> Information technology . . . . .	15,077	7,800	7,277	
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	331,739	314,128	17,611	
<b>17</b> Travel . . . . .	20,328	20,255		73
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	8,840	8,212	609	19
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	158,175	142,358	15,817	
<b>23</b> Insurance . . . . .	29,737	27,590	2,147	
<b>24</b> Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
<b>a</b> DONATED SUPPLIES AND SE	601,294	597,206	3,774	314
<b>b</b> SUPPLIES	535,114	526,795	5,653	2,666
<b>c</b> POSTAGE AND PRINTING	190,934	93,524	40,130	57,280
<b>d</b> REPAIRS AND MAINTENANCE	50,577	50,036	24	517
<b>e</b> All other expenses	67,722	65,838	1,884	
<b>25</b> Total functional expenses. Add lines 1 through 24e	5,655,615	5,066,726	444,940	143,949
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				



**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,062,140	<b>1</b>	1,031,784
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .	116,667	<b>3</b>	44,475
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	2,863,978	<b>9</b>	2,752,704
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	1,767,716		
	<b>b</b> Less accumulated depreciation	724,665	856,236	1,043,051
	<b>11</b> Investments—publicly traded securities . . . . .	7,592,555	<b>11</b>	8,656,955
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	12,491,576	<b>16</b>	13,528,969	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	318,190	<b>17</b>	340,532
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	318,190	<b>26</b>	340,532
<b>Net Assets or Fund Balances</b>	<b>27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> Unrestricted net assets	10,355,699	<b>27</b>	11,254,112
	<b>28</b> Temporarily restricted net assets . . . . .	1,817,687	<b>28</b>	1,934,325
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33 Total net assets or fund balances . . . . .</b>	12,173,386	<b>33</b>	13,188,437
	<b>34 Total liabilities and net assets/fund balances . . . . .</b>	12,491,576	<b>34</b>	13,528,969

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	6,023,541
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	5,655,615
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	367,926
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	12,173,386
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	647,125
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	13,188,437

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 88-0072720  
**Name:** NEVADA HUMANE SOCIETY

Form 990 (2017)

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**Form 990, Part III, Line 4a:**

BOARDING OF ANIMALS INCLUDING FEEDING, VET CARE, SPAY/NEUTER, PLACEMENT AND PROTECTION OF ANIMALS DURING 2017, NHS PLACED APPROXIMATELY 12,000 DOGS AND CATS IN NEW HOMES MAKING WASHOE COUNTY ONE OF THE SAFEST COMMUNITIES FOR HOMELESS ANIMALS EVERY ANIMAL THAT COMES INTO THE SHELTER RECEIVES MEDICAL CARE AND IS SPAYED OR NEUTERED BEFORE BEING PLACED IN A NEW HOME THE SOCIETY ALSO PROVIDES A PET FOOD ASSISTANCE PROGRAM, ANIMAL HELP DESK, ANIMAL TRAINING, AND DISASTER PREPAREDNESS

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**Form 990, Part III, Line 4b:**

PROVIDES LOW COST SPAY/NEUTER AND MEDICAL TREATMENT TO THE COMMUNITY TO HELP LOWER THE UNWANTED PET POPULATION

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**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NEVADA HUMANE SOCIETY

Employer identification number

88-0072720

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

**Section B. Total Support**

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support.

12 Gross receipts from related activities, etc (see instructions) 12 4,053,790
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

Table with 2 columns: Description, Percentage. Row 14: Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) 14 68.590%. Row 15: Public support percentage for 2016 Schedule A, Part II, line 14 15 70.870%.

16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**b 33 1/3% support tests—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations** (continued)

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	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

42

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013. . . . .			
<b>c</b> From 2014. . . . .			
<b>d</b> From 2015. . . . .			
<b>e</b> From 2016. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2017 from Section D, line 7			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2013. . . . .			
<b>b</b> Excess from 2014. . . . .			
<b>c</b> Excess from 2015. . . . .			
<b>d</b> Excess from 2016. . . . .			
<b>e</b> Excess from 2017. . . . .			

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 88-0072720  
**Name:** NEVADA HUMANE SOCIETY

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

<b>Facts And Circumstances Test</b>
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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2017

Department of the Treasury Internal Revenue Service

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization: NEVADA HUMANE SOCIETY; Employer identification number: 88-0072720

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for totals, 5-6 for questions about property and private benefit.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Questions 1a-2 regarding art and historical treasures, including revenue and asset reporting.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	7,737,836	1,670,614	1,790,126	1,783,899	1,745,429
<b>b</b> Contributions . . . . .	440,899	5,979,383			
<b>c</b> Net investment earnings, gains, and losses	888,044	158,041	-63,297	72,750	101,817
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	34,495	41,254	42,712	52,657	49,698
<b>f</b> Administrative expenses . . . . .	57,064	28,948	13,503	13,867	13,649
<b>g</b> End of year balance . . . . .	8,975,220	7,737,836	1,670,614	1,790,126	1,783,899

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 79 000 %
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶ 21 000 %

The percentages on lines 2a, 2b, and 2c should equal 100%

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i)** unrelated organizations . . . . .
- (ii)** related organizations . . . . .

	Yes	No
<b>3a(i)</b>		No
<b>3a(ii)</b>		No
<b>3b</b>		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .	6,000			6,000
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		472,923	96,836	376,087
<b>d</b> Equipment . . . . .		1,288,793	627,829	660,964
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . . .				1,043,051

47

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

47

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

**Part VIII Investments—Program Related.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13.) ▶		

**Part IX Other Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

**Part X Other Liabilities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

**2. Liability for uncertain tax positions** In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

48

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

48

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	6,774,310
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	647,125	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	103,644	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	750,769
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	6,023,541
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	6,023,541

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	5,759,259
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	103,644	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	103,644
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	5,655,615
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	5,655,615

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	



**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 88-0072720  
**Name:** NEVADA HUMANE SOCIETY

## Supplemental Information

Return Reference	Explanation
PART X, LINE 2	MANAGEMENT ANNUALLY REVIEWS ITS TAX POSITIONS AND HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS THE ORGANIZATION DOES NOT EXPECT ANY MATERIAL CHANGE IN UNCERTAIN TAX POSITIONS IN WITHIN THE NEXT TWELVE MONTHS

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047 2017 Open to Public Inspection

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

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization NEVADA HUMANE SOCIETY

Employer identification number 88-0072720

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations b Internet and email solicitations c Phone solicitations d In-person solicitations e Solicitation of non-government grants f Solicitation of government grants g Special fundraising events 2a Did the organization have a written or oral agreement with any individual... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d)
		<b>HEELS &amp; HOUNDS</b> (event type)	<b>WAGS &amp; WHISKERS</b> (event type)	<b>3</b> (total number)	Total events (add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	66,976	182,915	60,599	310,490
	<b>2</b> Less Contributions . . . . .				
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	66,976	182,915	60,599	310,490
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .		34,235	1,245	35,480
	<b>7</b> Food and beverages . . . . .	13,637	1,714	124	15,475
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	9,757	22,732	31,321	63,810
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				114,765
	<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				195,725

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

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

**9** Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

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

**b** If "No," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**b** If "Yes," explain \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- 11** <sup>53</sup> Does the organization conduct gaming activities with nonmembers?  Yes  No 53
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in
- |          |                             |   |
|----------|-----------------------------|---|
| <b>a</b> | The organization's facility | % |
| <b>b</b> | An outside facility         | % |

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

Name ▶ .....

Address ▶ .....

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

Return Reference	Explanation
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**SCHEDULE M** 54  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

# Noncash Contributions

OMB No 1545-0047

# 2017

**Open to Public Inspection**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**  
▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

Name of the organization  
NEVADA HUMANE SOCIETY

**Employer identification number**  
88-0072720

## Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( PET FOOD AND SUPPLIES )	X	6,223	614,918	FMV
26 Other ▶ ( SOLAR PANELS )	X	1	317,950	APPRAISAL
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

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

**29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		No
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		No
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

**Part II** **Supplemental Information.**

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

Return Reference	Explanation
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**efile GRAPHIC print - DO NOT PROCESS** | **As Filed Data -** | **DLN: 93493313036178**

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
NEVADA HUMANE SOCIETY

**Employer identification number**  
88-0072720

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS FIRST GIVEN TO THE AUDIT/FINANCE COMMITTEE AND THE CEO FOR REVIEW NEXT THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION REQUIRES A SIGNED STATEMENT OF UNDERSTANDING BY ALL KEY STAFF, VOLUNTEERS AND BOARD MEMBERS REGARDING CONFLICTS OF INTEREST

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD OF DIRECTORS REVIEW AND APPROVE EXECUTIVE COMPENSATION THE PROCESS INCLUDES REVIEWING COMPARABILITY DATA OR OTHER EVIDENCE THAT COMPENSATION IS REASONABLE RECOMMENDATIONS BY THE EXECUTIVE COMMITTEE ARE ALSO TAKEN INTO CONSIDERATION

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE SOCIETY'S CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS AND 990 ARE MADE AVAILABLE UPON REQUEST

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE FINANCE COMMITTEE AND BOARD ARE RESPONSIBLE FOR THE ANNUAL SELECTION OF THE AUDITORS AND FOR OVERSEEING THE AUDIT

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2017**  
Open to Public Inspection

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

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

**A** For the 2017 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NEVADA HUMANE SOCIETY</b>		<b>D</b> Employer identification number <b>88-0072720</b>
	Doing business as		
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>E</b> Telephone number <b>775-856-2000</b>
	<b>2825 LONGLEY LANE</b>	<b>B</b>	
City or town, state or province, country, and ZIP or foreign postal code <b>RENO, NV 89502</b>		<b>G</b> Gross receipts \$ <b>9,188,163.</b>	
<b>F</b> Name and address of principal officer: <b>KRIS CHINVARASOPAK</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>WWW.NEVADAHUMANESOCIETY.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1932</b>	<b>M</b> State of legal domicile: <b>NV</b>

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>PREVENTION OF CRUELTY TO ANIMALS</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>17</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>17</b>
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>188</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>1552</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1f)	Prior Year <b>9,175,491.</b>	Current Year <b>4,090,249.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,293,840.</b>	<b>1,496,648.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>85,227.</b>	<b>240,919.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>219,169.</b>	<b>195,725.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>10,773,727.</b>	<b>6,023,541.</b>
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0.</b>	<b>0.</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>2,638,487.</b>	<b>3,230,045.</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0.</b>	<b>0.</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>143,949.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>2,300,784.</b>	<b>2,425,570.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		<b>4,939,271.</b>	<b>5,655,615.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>5,834,456.</b>	<b>367,926.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year <b>12,491,576.</b>	End of Year <b>13,528,969.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>318,190.</b>	<b>340,532.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>12,173,386.</b>	<b>13,188,437.</b>

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer: <i>[Signature]</i>	Date: <b>3/30/2021</b>			
	<b>KRIS CHINVARASOPAK, TREASURER</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>DEB NELSON, CPA</b>	Preparer's signature <i>[Signature]</i> <b>DEB NELSON, CPA</b>	Date <b>03/25/21</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01264758</b>
	Firm's name <b>EIDE BAILLY LLP</b>	Firm's address <b>800 NICOLLET MALL, STE. 1300 MINNEAPOLIS, MN 55402-7033</b>	Firm's EIN <b>45-0250958</b>	Phone no. <b>612-253-6500</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: PREVENTION OF CRUELTY TO ANIMALS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

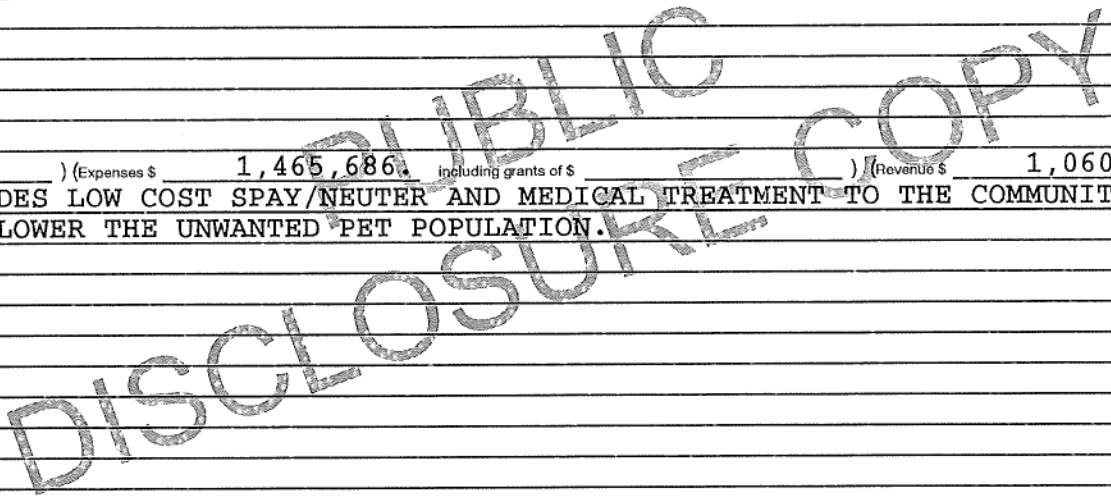
4a (Code: ) (Expenses \$ 3,601,040. including grants of \$ ) (Revenue \$ 436,138. ) BOARDING OF ANIMALS INCLUDING FEEDING, VET CARE, SPAY/NEUTER, PLACEMENT AND PROTECTION OF ANIMALS. DURING 2017, NHS PLACED APPROXIMATELY 12,000 DOGS AND CATS IN NEW HOMES MAKING WASHOE COUNTY ONE OF THE SAFEST COMMUNITIES FOR HOMELESS ANIMALS. EVERY ANIMAL THAT COMES INTO THE SHELTER RECEIVES MEDICAL CARE AND IS SPAYED OR NEUTERED BEFORE BEING PLACED IN A NEW HOME. THE SOCIETY ALSO PROVIDES A PET FOOD ASSISTANCE PROGRAM, ANIMAL HELP DESK, ANIMAL TRAINING, AND DISASTER PREPAREDNESS.

4b (Code: ) (Expenses \$ 1,465,686. including grants of \$ ) (Revenue \$ 1,060,510. ) PROVIDES LOW COST SPAY/NEUTER AND MEDICAL TREATMENT TO THE COMMUNITY TO HELP LOWER THE UNWANTED PET POPULATION.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 5,066,726.



**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i> .....		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
b <i>If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2</i> .....		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note.** All Form 990 filers are required to complete Schedule O



Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes a large 'PUBLIC COPY' watermark.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (17); 1b Enter the number of voting members included in line 1a, above, who are independent (17); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8a Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: The governing body? (X); 8b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15a Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official (X); 15b Other officers or key employees of the organization (X); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: THE ORGANIZATION - 775-856-2000 2825 LONGLEY LANE, RENO, NV 89502

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TIERRA BONALDI PRESIDENT	1.00	X		X			0.	0.	0.	
(2) GREGORY HALL, ESQ. VICE-PRESIDENT	5.00	X		X			0.	0.	0.	
(3) KEVIN LINDERMAN SECRETARY	1.00	X		X			0.	0.	0.	
(4) JAN WATSON TREASURER	1.00	X		X			0.	0.	0.	
(5) BRAD LENCIONI PAST PRESIDENT	1.00	X		X			0.	0.	0.	
(6) CHUCK ALLEN DIRECTOR	1.00	X					0.	0.	0.	
(7) JOAN DEES DIRECTOR	1.00	X					0.	0.	0.	
(8) MENDY ELLIOT DIRECTOR	1.00	X					0.	0.	0.	
(9) SEAN FRENCH DIRECTOR	1.00	X					0.	0.	0.	
(10) ERIC FREYER DIRECTOR	1.00	X					0.	0.	0.	
(11) KEN FURLONG DIRECTOR	1.00	X					0.	0.	0.	
(12) JACK GRELLMAN DIRECTOR	1.00	X					0.	0.	0.	
(13) COURTNEY JAEGER DIRECTOR	1.00	X					0.	0.	0.	
(14) ALLAN MARTIN DIRECTOR	1.00	X					0.	0.	0.	
(15) DEE MCNEELY DIRECTOR	1.00	X					0.	0.	0.	
(16) RACHEL WATKINS DIRECTOR	1.00	X					8,418.	0.	0.	
(17) KRIS WELLS DIRECTOR	1.00	X					0.	0.	0.	

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**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KISKA ICARD CEO	40.00			X				115,474.	0.	0.
(19) DENISE STEVENS INTERIM CEO	40.00			X				83,948.	0.	0.
(20) ARTHUR WESTBROOK COO	40.00			X				61,690.	0.	0.
<b>1b Sub-total</b> .....								269,530.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								269,530.	0.	0.

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**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** **1**

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶** **0**

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	139,333.	132,367.	6,966.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,597,321.	2,379,714.	183,921.	33,686.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	250,357.	242,996.	6,257.	1,104.
10 Payroll taxes	243,034.	225,252.	15,115.	2,667.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	27,808.		27,808.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	165,366.	107,703.	51,775.	5,888.
12 Advertising and promotion	123,360.	101,192.	2,863.	19,305.
13 Office expenses	99,499.	23,760.	55,309.	20,430.
14 Information technology	15,077.	7,800.	7,277.	
15 Royalties				
16 Occupancy	331,739.	314,128.	17,611.	
17 Travel	20,328.	20,255.		73.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,840.	8,212.	609.	19.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	158,175.	142,358.	15,817.	
23 Insurance	29,737.	27,590.	2,147.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>DONATED SUPPLIES AND SE</b>	601,294.	597,206.	3,774.	314.
b <b>SUPPLIES</b>	535,114.	526,795.	5,653.	2,666.
c <b>POSTAGE AND PRINTING</b>	190,934.	93,524.	40,130.	57,280.
d <b>REPAIRS AND MAINTENANCE</b>	50,577.	50,036.	24.	517.
e All other expenses	67,722.	65,838.	1,884.	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	5,655,615.	5,066,726.	444,940.	143,949.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,062,140.	1	1,031,784.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	116,667.	3	44,475.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	2,863,978.	9	2,752,704.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,767,716.		
	b	Less: accumulated depreciation	10b 724,665.	10c 856,236.	1,043,051.
	11	Investments - publicly traded securities	7,592,555.	11	8,656,955.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	12,491,576.	16	13,528,969.	
Liabilities	17	Accounts payable and accrued expenses	318,190.	17	340,532.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	318,190.	26	340,532.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	10,355,699.	27	11,254,112.
	28	Temporarily restricted net assets	1,817,687.	28	1,934,325.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	12,173,386.	33	13,188,437.	
34	<b>Total liabilities and net assets/fund balances</b>	12,491,576.	34	13,528,969.	

Part XI Reconciliation of Net Assets

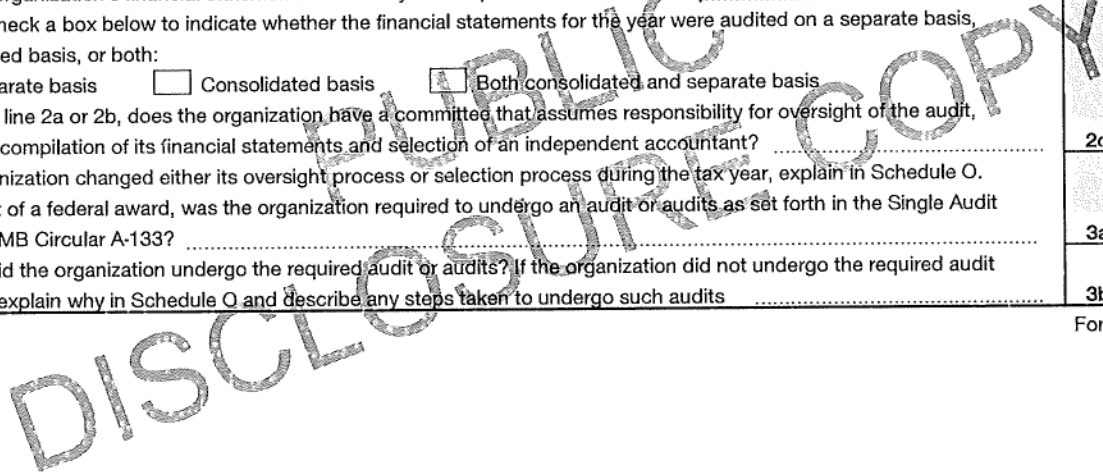
Check if Schedule O contains a response or note to any line in this Part XI

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue 6,023,541. Line 2: Total expenses 5,655,615. Line 3: Revenue less expenses 367,926. Line 4: Net assets at beginning 12,173,386. Line 5: Net unrealized gains 647,125. Line 9: Other changes 0. Line 10: Net assets at end 13,188,437.

Part XII Financial Statements and Reporting

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

Table with 3 columns: Question, Yes, No. Row 1: Accounting method (Accrual checked). Row 2a: Financial statements compiled (No). Row 2b: Audited by independent accountant (Yes). Row 2c: Committee oversight (Yes). Row 3a: Federal award audit (No). Row 3b: Required audit (No).





SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

NEVADA HUMANE SOCIETY

Employer identification number

88-0072720

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	3012965.	3258432.	3503863.	9175491.	3772299.	22723050.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3 .....	3012965.	3258432.	3503863.	9175491.	3772299.	22723050.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						5912676.
6 <b>Public support.</b> Subtract line 5 from line 4.						16810374.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4 .....	3012965.	3258432.	3503863.	9175491.	3772299.	22723050.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	61,534.	71,133.	61,545.	99,801.	216,811.	510,824.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	280,076.	304,850.	276,358.	219,169.	195,725.	1276178.
11 <b>Total support.</b> Add lines 7 through 10 .....						24510052.
12 Gross receipts from related activities, etc. (see instructions) .....					12	4,053,790.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	68.59 %
15 Public support percentage from 2016 Schedule A, Part II, line 14 .....	15	70.87 %
16a <b>33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
b <b>33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
17a <b>10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
b <b>10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; b Amounts included on lines 2 and 3 received from other than disqualified persons; c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

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Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2016 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2016 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

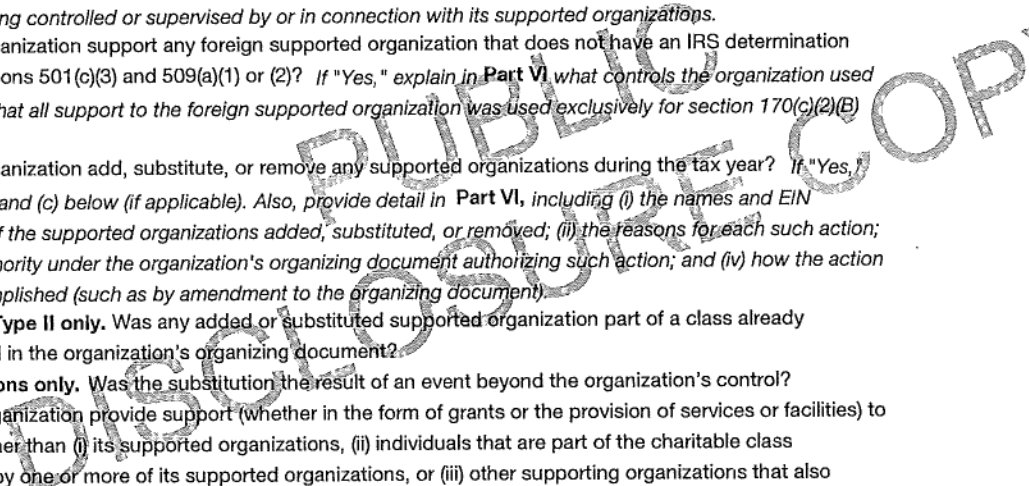
Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents?
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)?
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)?
3b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)?
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?
4a Was any supported organization not organized in the United States ("foreign supported organization")?
4b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization?
4c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)?
5a Did the organization add, substitute, or remove any supported organizations during the tax year?
5b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
5c Substitutions only. Was the substitution the result of an event beyond the organization's control?
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations?
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor?
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))?
9b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest?
9c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest?
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)?
10b Did the organization have any excess business holdings in the tax year?

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1 through 10b.



Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

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**Part VI**

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

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**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**  
Open to Public  
Inspection

Name of the organization

NEVADA HUMANE SOCIETY

Employer identification number

88-0072720

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	Yes	No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	Yes	No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply):  
 Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,737,836.	1,670,614.	1,790,126.	1,783,899.	1,745,429.
1b Contributions	440,899.	5,979,388.			
1c Net investment earnings, gains, and losses	888,044.	158,041.	<63,297.>	72,750.	101,817.
1d Grants or scholarships					
1e Other expenditures for facilities and programs	34,495.	41,254.	42,712.	52,657.	49,698.
1f Administrative expenses	57,064.	28,948.	13,503.	13,867.	13,649.
1g End of year balance	8,975,220.	7,737,836.	1,670,614.	1,790,126.	1,783,899.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  79.00 %
- b Permanent endowment  %
- c Temporarily restricted endowment  21.00 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations  Yes  No
- (ii) related organizations  Yes  No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	6,000.			6,000.
1b Buildings				
1c Leasehold improvements		472,923.	96,836.	376,087.
1d Equipment		1,288,793.	627,829.	660,964.
1e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  1,043,051.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	6,774,310.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	647,125.	
b	Donated services and use of facilities	2b	103,644.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	750,769.	
3	Subtract line 2e from line 1	3	6,023,541.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,023,541.	

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

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

1	Total expenses and losses per audited financial statements		1	5,759,259.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	103,644.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	103,644.	
3	Subtract line 2e from line 1	3	5,655,615.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,655,615.	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

MANAGEMENT ANNUALLY REVIEWS ITS TAX POSITIONS AND HAS DETERMINED THAT

THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION IN

THE FINANCIAL STATEMENTS. THE ORGANIZATION DOES NOT EXPECT ANY MATERIAL

CHANGE IN UNCERTAIN TAX POSITIONS IN WITHIN THE NEXT TWELVE MONTHS.

**SCHEDULE G**  
(Form 990 or 990-EZ)

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

NEVADA HUMANE SOCIETY

Employer identification number

88-0072720

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

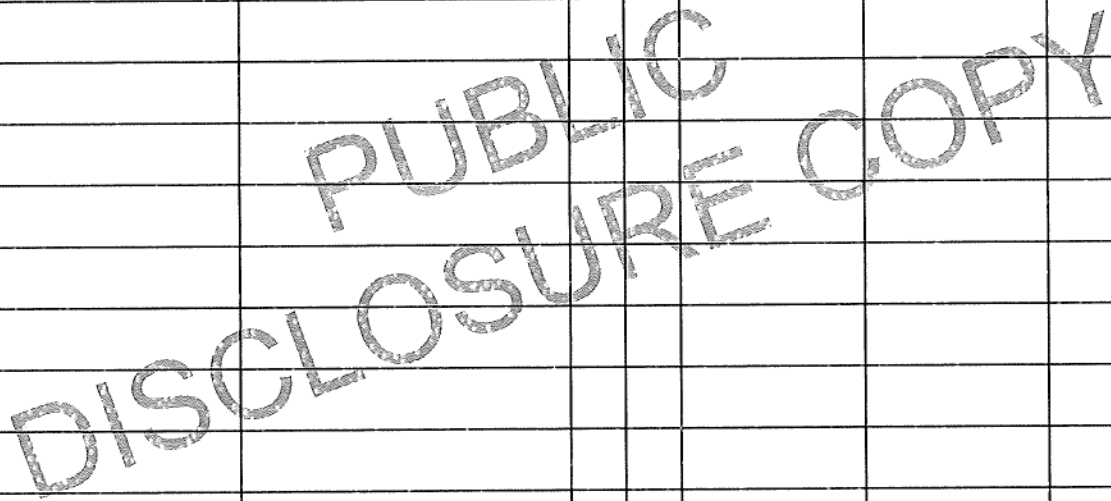
1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b>						



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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		HEELS & HOUNDS (event type)	WAGS & WHISKERS (event type)	3 (total number)		
Revenue	1	Gross receipts	66,976.	182,915.	60,599.	310,490.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	66,976.	182,915.	60,599.	310,490.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs		34,235.	1,245.	35,480.
	7	Food and beverages	13,637.	1,714.	124.	15,475.
	8	Entertainment				
	9	Other direct expenses	9,757.	22,732.	31,321.	63,810.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				114,765.
11	Net income summary. Subtract line 10 from line 3, column (d)				195,725.	

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

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

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

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

c If "Yes," enter name and address of the third party:
Name
Address

16 Gaming manager information:

Name
Gaming manager compensation \$
Description of services provided
Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

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

Multiple horizontal lines for providing supplemental information.

**Part IV** Supplemental Information *(continued)*

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**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization **NEVADA HUMANE SOCIETY** Employer identification number **88-0072720**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( <u>PET FOOD AND</u> )	X	6,223	614,918.	FMV
26 Other ▶ ( <u>SOLAR PANELS</u> )	X	1	317,950.	APPRAISAL
27 Other ▶ ( )				
28 Other ▶ ( )				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2017

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

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**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**  
Open to Public  
Inspection

Name of the organization

NEVADA HUMANE SOCIETY

Employer identification number  
88-0072720

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS FIRST GIVEN TO THE AUDIT/FINANCE COMMITTEE AND THE CEO FOR  
REVIEW. NEXT THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION REQUIRES A SIGNED STATEMENT OF UNDERSTANDING BY ALL KEY  
STAFF, VOLUNTEERS AND BOARD MEMBERS REGARDING CONFLICTS OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF DIRECTORS REVIEW AND APPROVE EXECUTIVE COMPENSATION. THE  
PROCESS INCLUDES REVIEWING COMPARABILITY DATA OR OTHER EVIDENCE THAT  
COMPENSATION IS REASONABLE. RECOMMENDATIONS BY THE EXECUTIVE COMMITTEE ARE  
ALSO TAKEN INTO CONSIDERATION.

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

THE SOCIETY'S CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS AND 990 ARE  
MADE AVAILABLE UPON REQUEST.

FORM 990, PART VII:

AN AMENDED FORM 990 IS BEING FILED TO REMOVE PREVIOUSLY REPORTED  
COMPENSATION IN PART VII FOR GREGORY HALL, ESQ., VICE PRESIDENT. THIS  
WAS REPORTED IN ERROR AND MR. HALL RECEIVED NO REPORTABLE COMPENSATION  
DURING THE TAX PERIOD. IN ADDITION, PART VI LINES 1A AND 1B WERE  
UPDATED TO REPORT 17 VOTING AND INDEPENDENT BOARD MEMBERS VERSUS THE  
ORIGINALLY FILED 19.

Name of the organization

NEVADA HUMANE SOCIETY

Employer identification number

88-0072720

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE AND BOARD ARE RESPONSIBLE FOR THE ANNUAL  
SELECTION OF THE AUDITORS AND FOR OVERSEEING THE AUDIT.

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Form **990**

# Return of Organization Exempt From Income Tax

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

# 2021

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

### A For the 2021 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NEVADA HUMANE SOCIETY</b>		<b>D</b> Employer identification number <b>88-0072720</b>
	Doing business as		<b>E</b> Telephone number <b>775-856-2000</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>2825 LONGLEY LANE</b>		<b>B</b>
City or town, state or province, country, and ZIP or foreign postal code <b>RENO, NV 89502</b>		<b>G</b> Gross receipts \$ <b>10,396,245.</b>	
<b>F</b> Name and address of principal officer: <b>KRISTEN CHINVARASOPAK, C</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>J</b> Website: <b>WWW.NEVADAHUMANESOCIETY.ORG</b>		If "No," attach a list. See instructions	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>H(c)</b> Group exemption number	
<b>L</b> Year of formation: <b>1932</b>		<b>M</b> State of legal domicile: <b>NV</b>	

### Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO CARE FOR PETS, FIND THEM HOMES AND SAVE LIVES.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>19</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>19</b>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>159</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>987</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>3,099,148.</b>	<b>8,184,556.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,268,994.</b>	<b>1,354,474.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>563,307.</b>	<b>273,210.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>138,058.</b>	<b>149,987.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>5,069,507.</b>	<b>9,962,227.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>3,907,726.</b>	<b>4,198,476.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>	<b>0.</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>181,259.</b>	
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,033,270.</b>	<b>2,250,147.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>5,940,996.</b>	<b>6,448,623.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>-871,489.</b>	<b>3,513,604.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>16,041,046.</b>	<b>21,032,278.</b>
		<b>1,028,257.</b>	<b>1,054,515.</b>
		<b>15,012,789.</b>	<b>19,977,763.</b>

### Part II Signature Block

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

<b>Sign Here</b>	Signature of officer		Date
	<b>KRISTEN CHINVARASOPAK, CPA, TREASURER</b> Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	<b>MELVIN L WILLIAMS, CPA</b>	<b>MELVIN L WILLIAMS, C</b>	
	Firm's name	Firm's EIN	Check if self-employed <input type="checkbox"/> PTIN
	<b>CUPIT, MILLIGAN, OGDEN &amp; WILLIAMS</b>	<b>88-0189498</b>	<b>P00160504</b>
	Firm's address	Phone no. (775) 827-5055	
	<b>1695 MEADOW WOOD LANE, STE 100</b> <b>RENO, NV 89502-6511</b>		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [ ]

1 Briefly describe the organization's mission: TO CARE FOR PETS, FIND THEM HOMES AND SAVE LIVES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 3,113,849. including grants of \$ ) (Revenue \$ 460,564.) THE SHELTER PROVIDES CARE TO PRIMARILY DOGS AND CATS BUT ALSO TO RABBITS, GERBILS, HAMSTERS, REPTILES, BIRDS AND OTHER SMALL ANIMALS.

DURING 2021, THE SOCIETY PLACED APPROXIMATELY 8,000 ANIMALS IN NEW HOMES MAKING WASHOE COUNTY AND CARSON CITY SOME OF THE SAFEST COMMUNITIES FOR HOMELESS ANIMALS.

4b (Code: ) (Expenses \$ 1,809,617. including grants of \$ ) (Revenue \$ 164,252.) THE SOCIETY'S CLINIC PROVIDES SPAY AND NEUTER SURGERIES, VACCINATIONS AND CARE FOR ALL DOGS AND CATS THAT PASS THROUGH OUR SHELTER.

4c (Code: ) (Expenses \$ 274,875. including grants of \$ ) (Revenue \$ 729,658.) OTHER SERVICES OVERSIGHT OF ANIMAL SERVICES IN CARSON CITY NEVADA INCLUDING: DOG LICENSING, BITE INVESTIGATIONS, REPORTING LOST AND FOUND ANIMALS AND ENFORCEMENT OF STATE AND LOCAL ANIMAL REGULATIONS, EXCEPT WILDLIFE.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 5,198,341.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [ ]

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.



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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational compliance.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (19); 1b Enter the number of voting members included on line 1a, above, who are independent (19); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - 775-856-2000 2825 LONGLEY LANE, B, RENO, NV 89502

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GREGORY HALL CHIEF EXECUTIVE OFFICER	40.00			X			138,968.	0.	4,551.	
(2) JESSICA SLATIN, DVM VETERINARY DIRECTOR	40.00				X		124,617.	0.	4,536.	
(3) EMILY MATZKE, DVM VETERINARIAN	40.00				X		111,067.	0.	4,512.	
(4) PHILIP NEFF CHIEF FINANCIAL OFFICER	40.00			X			79,614.	0.	4,551.	
(5) LISA FEDER CHIEF OPERATING OFFICER	40.00			X			76,674.	0.	2,879.	
(6) KRISTEN SAIBINI SECRETARY UNTIL 3/15/21 THEN EMPLOYE	40.00	X	X				55,461.	0.	0.	
(7) KRIS WELLS PRESIDENT	1.00	X	X				0.	0.	0.	
(8) RACHEL WATKINS, CPA VICE PRESIDENT	1.00	X	X				0.	0.	0.	
(9) KRISTEN CHINVARASOPAK, CPA TREASURER	1.00	X	X				0.	0.	0.	
(10) TIERRA BONALDI PAST PRESIDENT/DIRECTOR	1.00	X					0.	0.	0.	
(11) JAN WATSON DIRECTOR	1.00	X					0.	0.	0.	
(12) JOAN DEES DIRECTOR	1.00	X					0.	0.	0.	
(13) LORIN A' COSTA DIRECTOR	1.00	X					0.	0.	0.	
(14) BRITTANY COOPER, ESQ. DIRECTOR	1.00	X					0.	0.	0.	
(15) DICK WHISTON DIRECTOR	1.00	X					0.	0.	0.	
(16) STEPHANIE BERGGREN, CPA DIRECTOR	1.00	X					0.	0.	0.	
(17) KEN FURLONG DIRECTOR	1.00	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JACK GRELLMAN, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(19) KEVIN LINDERMAN DIRECTOR	1.00	X						0.	0.	0.
(20) JEFF PANKO DIRECTOR	1.00	X						0.	0.	0.
(21) RAYMOND GONZALEZ DIRECTOR	1.00	X						0.	0.	0.
(22) BRITTON GRIFFITH DIRECTOR	1.00	X						0.	0.	0.
(23) CAROL BOND DIRECTOR	1.00	X						0.	0.	0.
(24) RITA EISSMAN DIRECTOR	1.00	X						0.	0.	0.
(25) MICHELLE TROMBLY DIRECTOR	1.00	X						0.	0.	0.
(26) NANCY WENZEL, ESQ. DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								586,401.	0.	21,029.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								586,401.	0.	21,029.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	676,754.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	7,507,802.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 442,975.				
	<b>h Total.</b> Add lines 1a-1f			<b>8,184,556.</b>			
<b>Program Service Revenue</b>	<b>2 a</b> CONTRACT FEES	Business Code 900099	728,398.	728,398.			
	<b>b</b> ADOPTION SERVICES	900099	460,564.	460,564.			
	<b>c</b> CLINIC SERVICES	900099	164,252.	164,252.			
	<b>d</b> OTHER FEES	900099	1,260.	1,260.			
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			<b>1,354,474.</b>			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		118,758.			118,758.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
<b>d</b> Net gain or (loss)			154,452.			154,452.	
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18							
		8a	247,325.				
<b>b</b> Less: direct expenses		8b	97,338.				
<b>c</b> Net income or (loss) from fundraising events			<b>149,987.</b>			<b>149,987.</b>	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19							
		9a					
<b>b</b> Less: direct expenses		9b					
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances							
		10a					
<b>b</b> Less: cost of goods sold		10b					
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11 a</b>	Business Code					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			<b>9,962,227.</b>	<b>1,354,474.</b>	<b>0.</b>	<b>423,197.</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	362,700.	303,914.	49,072.	9,714.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,244,399.	2,718,954.	435,588.	89,857.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	344,120.	287,111.	57,009.	
10 Payroll taxes	247,257.	205,121.	34,971.	7,165.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,230.		1,775.	455.
c Accounting	22,500.		22,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	96,539.		96,539.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	243,566.	186,755.	45,411.	11,400.
12 Advertising and promotion	78,575.		72,279.	6,296.
13 Office expenses	159,912.	96,388.	54,120.	9,404.
14 Information technology	78,627.	21,671.	48,278.	8,678.
15 Royalties				
16 Occupancy	339,491.	317,517.	21,974.	
17 Travel	33,473.	27,764.	4,679.	1,030.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	885.	526.	359.	
20 Interest	5,763.		5,763.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	124,402.	111,962.	12,440.	
23 Insurance	57,651.	53,907.	3,744.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>SUPPLIES</b>	523,012.	502,563.	10,471.	9,978.
b <b>DONATED SUPPLIES &amp; SERV</b>	327,711.	318,015.		9,696.
c <b>POSTAGE &amp; PRINTING</b>	77,026.	172.	73,787.	3,067.
d <b>REPAIRS &amp; MAINTENANCE</b>	53,318.	44,857.	8,461.	
e All other expenses	25,466.	1,144.	9,803.	14,519.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	6,448,623.	5,198,341.	1,069,023.	181,259.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,100,292.	<b>1</b>	2,406,240.
	<b>2</b> Savings and temporary cash investments .....	645,407.	<b>2</b>	943,286.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	252,059.	<b>4</b>	69,104.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	2,421,131.	<b>9</b>	2,321,861.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,289,770.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,361,445.	981,409.	<b>10c</b> 928,325.
	<b>11</b> Investments - publicly traded securities .....	10,627,973.	<b>11</b>	14,345,289.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	12,775.	<b>15</b>	18,173.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	16,041,046.	<b>16</b>	21,032,278.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	320,843.	<b>17</b>	384,403.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	37,300.	<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	670,114.	<b>24</b>	670,112.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,028,257.	<b>26</b>	1,054,515.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	12,841,115.	<b>27</b>	17,546,338.
	<b>28</b> Net assets with donor restrictions .....	2,171,674.	<b>28</b>	2,431,425.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	15,012,789.	<b>32</b>	19,977,763.
	<b>33</b> Total liabilities and net assets/fund balances .....	16,041,046.	<b>33</b>	21,032,278.



**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,962,227.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,448,623.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,513,604.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	15,012,789.
5	Net unrealized gains (losses) on investments	5	1,451,370.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	19,977,763.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2021)

Department of the Treasury  
 Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2021**

Open to Public Inspection

Name of the organization: **NEVADA HUMANE SOCIETY** Employer identification number: **88-0072720**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2020 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization; 19b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization; 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s)...

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year... Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body... Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year... a The organization satisfied the Activities Test... b The organization is the parent of each of its supported organizations... c The organization supported a governmental entity... Row 2: Activities Test. Answer lines 2a and 2b below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes... b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement... Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees... b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

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

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

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

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

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

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

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

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

Schedule A (Form 990) 2021



**Part VI**

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

Multiple horizontal lines for supplemental information.

114  
**Schedule B**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

114  
OMB No. 1545-0047

**2021**

Name of the organization

**NEVADA HUMANE SOCIETY**

Employer identification number

**88-0072720**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  <b>NEVADA HUMANE SOCIETY</b>	Employer identification number  <b>88-0072720</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>431,326.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>320,826.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>676,754.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>1,745,802.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>1,640,792.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>458,056.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

NEVADA HUMANE SOCIETY

88-0072720

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization <b>NEVADA HUMANE SOCIETY</b>	Employer identification number <b>88-0072720</b>
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2021**

Open to Public Inspection

Name of the organization **NEVADA HUMANE SOCIETY** Employer identification number **88-0072720**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment 85.0000 %
b Permanent endowment %
c Term endowment 15.0000 %
The percentages on lines 2a, 2b, and 2c should equal 100%.
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations
(ii) Related organizations
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...



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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 11,612,322.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 6,448,623.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT ANNUALLY REVIEWS ITS TAX POSITIONS AND HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS. THE SOCIETY DOES NOT EXPECT ANY MATERIAL CHANGE IN UNCERTAIN TAX POSITIONS WITHIN THE NEXT TWELVE MONTHS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT FEES

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

**2021**

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**NEVADA HUMANE SOCIETY**

Employer identification number  
**88-0072720**

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
  - a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b> .....						

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

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

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		DUCK RACES (event type)	(event type)	(total number)	
Revenue	1	Gross receipts	247,325.		247,325.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	247,325.		247,325.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	97,338.		97,338.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			97,338.
	11	Net income summary. Subtract line 10 from line 3, column (d)			149,987.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

NEVADA HUMANE SOCIETY

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |            |   |
|-------------------------------|------------|---|
| a The organization's facility | <b>13a</b> | % |
| b An outside facility         | <b>13b</b> | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_



Department of the Treasury  
Internal Revenue Service

# Noncash Contributions

**2021**

Open to Public  
Inspection

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization: **NEVADA HUMANE SOCIETY** Employer identification number: **88-0072720**

Part I Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( PET FOOD AND )	X	1,009	327,711.	FMV
26 Other ( )				
27 Other ( )				
28 Other ( )				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Multiple horizontal lines for supplemental information.

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

# 2021

Open to Public  
Inspection

Name of the organization

NEVADA HUMANE SOCIETY

Employer identification number

88-0072720

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS FIRST GIVEN TO THE FINANCE COMMITTEE AND THE CEO FOR  
REVIEW. NEXT, THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM PRIOR TO  
FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE SOCIETY REQUIRES A SIGNED STATEMENT OF UNDERSTANDING BY ALL KEY STAFF,  
VOLUNTEERS AND BOARD MEMBERS REGARDING CONFLICTS OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF DIRECTORS REVIEWS AND APPROVES EXECUTIVE COMPENSATION. THE  
PROCESS INCLUDES REVIEWING COMPARABILITY DATA OR OTHER EVIDENCE THAT  
COMPENSATION IS REASONABLE. RECOMMENDATIONS BY THE EXECUTIVE COMMITTEE ARE  
ALSO TAKEN INTO CONSIDERATION.

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

THE SOCIETY'S CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS AND FORM  
990 ARE MADE AVAILABLE UPON REQUEST.

PART X11, LINE 2C

THE FINANCE COMMITTEE AND THE BOARD OF DIRECTORS ARE RESPONSIBLE FOR  
THE SELECTION OF THE AUDITORS AND OVERSEEING THE ANNUAL AUDIT. THE  
PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

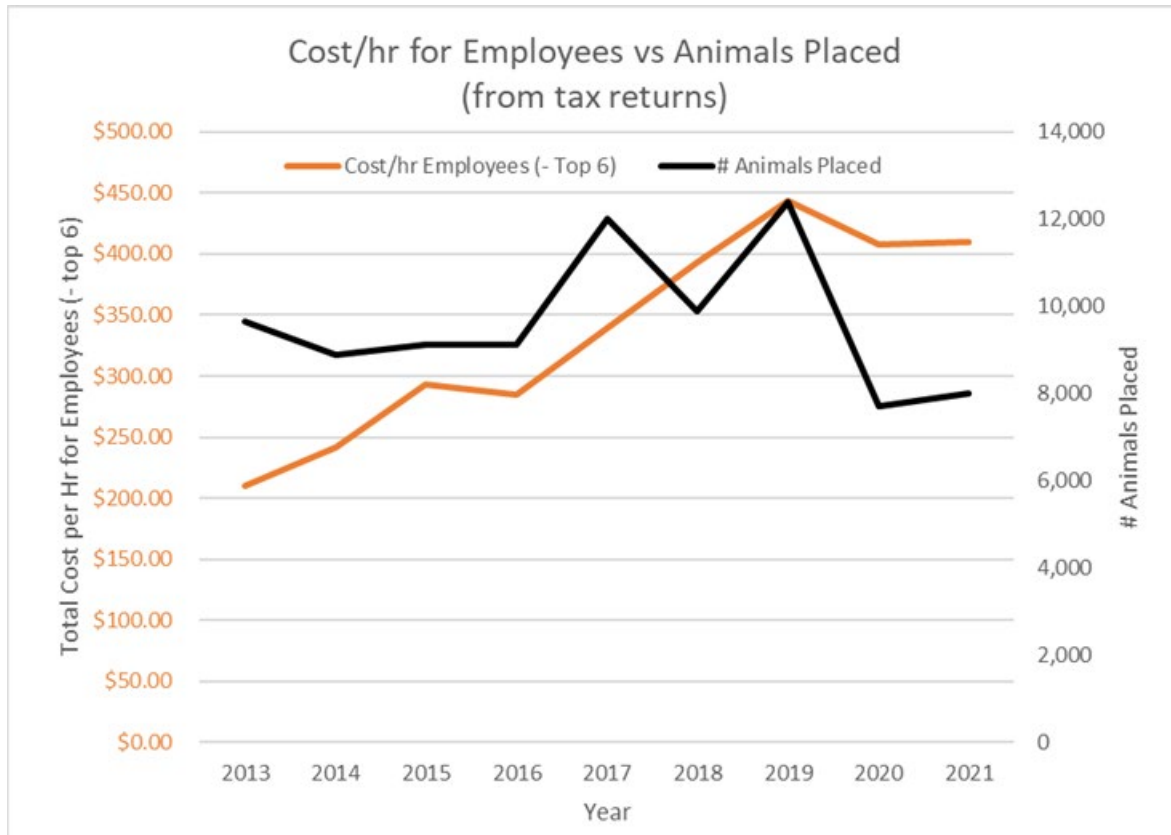


Date Received: 2023-04-23

Dear Sirs and Madams:

I am writing to present to you the following two charts on NHS' financial performance between 2013 and 2021. All the information that went into these charts was obtained from NHS' tax filings (Form 990).





These charts show how the costs at NHS have been growing at a much faster rate than the performance of the shelter. Two data points best show this inconsistency of cost vs performance. The first chart shows that even though the number of animals placed remained the same, actually lower in 2021 than when this comparison started in 2013 (right axis), the Key People salary and compensation has gone way up while Greg was there (left axis). Between 2019 and 2021, the key persons' compensation rose dramatically from just over \$100k to over \$600k, while animal placement fell by 33%.

The second chart shows the cost/hour of employees (not including the key personnel salaries) vs animals placed. Total cost/hr for employees is the total salary and compensation minus Key People's salary, divided by total number of hours in the year (24 hrs x 7 days x 365 days). This shows that even though the number of animals placed (right axis) has been moderate to lower than previous years, the costs for employees has gone way up. This occurs when there is an inefficient management team, and they end up throwing bodies at the problem vs managing for efficiency.

These graphs show that NHS has become a top-heavy organization with minimal cost efficiencies. More management should be yielding more oversight, increased efficiency of employees, and lower employee/hr costs. This is not the case for NHS. Employee/hr costs have gone up almost 95%, and management costs have gone up 498%, over the last 9 years, while the quantity and quality of service have deteriorated. There is no clearer sign of mismanagement.

Thank you very much for your review.

V/R,  
Jodie

Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

Date Received: 2023-04-23

Dear Sirs and Madams:

I have to apologize because I had to update Chart 1. I had missed that Greg was paid much more than what I saw (old eyes!!!) in 2019. The updated chart with the correct number is included as an attachment. It removes what appeared to be a year when he took a pay cut (in 2019). The story is still the same though: high pay, low performance.

Please accept my apologies for my old eyes!

Thank you very much.

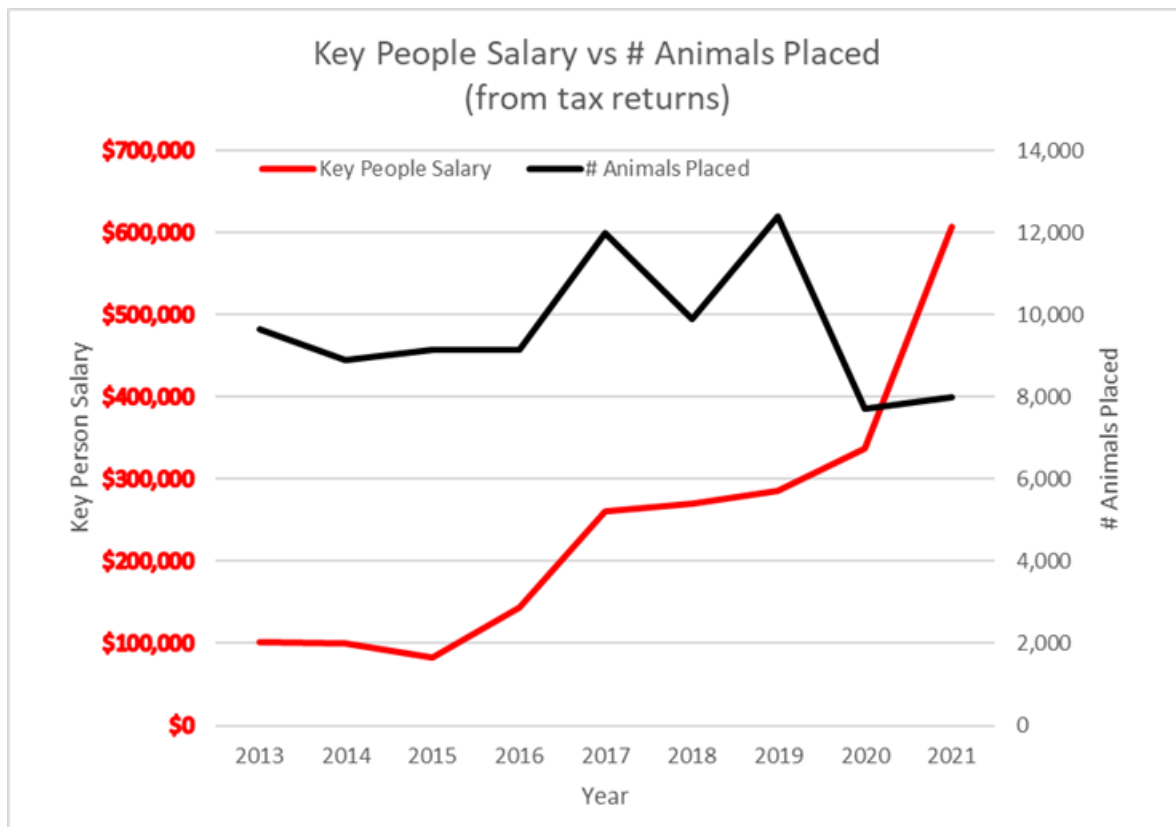
Jodie

Jodie Wang

Owner/CEO

Real World Canine

~ For happy, well-balanced dogs



Date Received: 2023-04-27

To Whom It May Concern:

In reviewing NHS expenses laid out in their tax returns from 2012-2021, I have identified years and categories where expenses seemed to jump sharply. As an NHS donor, and concerned citizen, I think these spikes deserve some scrutiny, specifically:

1. Why did the spikes occur?
2. Who were the vendors for the services whose costs spiked sharply?
3. Were there any links between the vendors and the members of the Board, or associated parties?

Thank you very much.

V/R,  
Jodie  
Jodie Wang  
CEO, Real World Canine  
~For Happy, Balanced, Dogs

**Interesting spikes in expenditures that should be queried:****Accounting:**

Year	Amount	% increase from previous year
2013	17,500	187%
2017	27,808	70%
2018	66,301	138%

**Advertising & Promotion:**

Year	Amount	% increase from previous year
2014	123,354	79%
2015	169,332	37%
2016	118,669	(30%)
2017	123,360	4%

**Information Technology:**

Year	Amount	% increase from previous year
2019	42652	78%
2021	78627	73%

**Insurance:**

Year	Amount	% increase from previous year
2015	57020	184%

**Investment Management Fees:**

Year	Amount	% increase from previous year
2012	22993	First year data available currently
2018	61879	First year after 0 amounts
2019	63976	3%
2020	68618	7%
2021	96539	41%

**Legal:**

Year	Amount	% increase from previous year
2019	42398	628%

**Travel + Conferences/Meetings/Conventions:**

Year	Amount	% increase from previous year
2018	50703	74%
2019	55131	9%

Date Received: 2023-04-27

Sirs/Madams:

It should be noted that Joe Hart of News 4 reported in 2021 that a member of the Board, Rachel Watkins (CPA) received more than \$31,000 in payment between 2017-2019, which are two of the years in which Accounting costs spiked.

Thank you.

V/R,  
Jodie

**From:** Jodie Wang  
**Sent:** Thursday, April 27, 2023 8:14 PM  
**To:** [advisoryboard@washoecounty.us](mailto:advisoryboard@washoecounty.us); Hillary Schieve <[schieveh@reno.gov](mailto:schieveh@reno.gov)>  
**Subject:** NHS Financials 2012-2021 expenditure spikes

To Whom It May Concern:

In reviewing NHS expenses laid out in their tax returns from 2012-2021, I have identified years and categories where expenses seemed to jump sharply. As an NHS donor, and concerned citizen, I think these spikes deserve some scrutiny, specifically:

1. Why did the spikes occur?
2. Who were the vendors for the services whose costs spiked sharply?
3. Were there any links between the vendors and the members of the Board, or associated parties?

Thank you very much.

V/R,  
Jodie  
Jodie Wang  
CEO, Real World Canine  
~For Happy, Balanced, Dogs

Date Received: 2023-04-27

Dear Sirs or Madams:

Attached, please find our recent dealings with the Nevada Humane Society.

If you have any questions, please do not hesitate to contact me.

V/R,  
Jodie  
Jodie Wang  
CEO, Real World Canine  
~For Happy, Balanced, Dogs

**From:** Jodie Wang  
**Sent:** Monday, April 24, 2023 1:44 PM  
**To:** Jodie Wang <[Jodie.Wang@rwc-nv.com](mailto:Jodie.Wang@rwc-nv.com)>  
**Subject:** Update on our personal battle with NHS

To All Interested about NHS Goings-on:

As some of you may know, we entered into the fracas with the Nevada Humane Society after we were told by an NHS volunteer (Cindy Hansen) of their slanderous statements against us. Prior to that, we were fervent supporters (as we had adopted two dogs from them), and had bought a table for our staff to their Heels and Hounds event on April 8 prior to learning about the slander. Our disgust with their horrific behavior (all to save themselves some work to help their stimulation-starved dogs) was compounded a million-fold by what we have since learned about how animals are treated at NHS.

The attachment shows the chronological entirety of our correspondence on the slander perpetrated against us by their staff. But as it's very long and there are many pages, here is a synopsis of events:

- On Feb 6, we offered our services to dogs at NHS needing enrichment by offering them 2-3 days of free day camp per week for 3-4 chosen dogs, starting with a specific dog named Punchy.
- Little to no progress was made, and on Feb 24, Cindy (the volunteer who is a customer of ours who actually approached us to see if we would be willing to help the dog) questioned their Dog Care Manager Amber Grey why they had not taken up our offer.
- In response, Amber told Cindy that "owners of RWC" have "swastika stickers" on their cars; were denied adoption of a dog last summer, used someone else to adopt that dog, and were abusing that dog; and finally, that RWC does not treat its dogs well.
- We sent them a letter on March 28, 2023 demanding they take action against the staff perpetrating slander against us.



- On April 14, Kris Wells told us they had snail mailed their response to us and did not reply when I asked for an electronic copy.
- On April 19, I received the response, and it was a web of poorly constructed lies and made-up facts. If anyone needs entertainment, I suggest they read Kris' response, because it is full of holes and logical fallacies. See Pg 5-6 of the document.
- That day, I responded to her expressing my disappointment that she would lie in her response, and that the Board obviously only took Greg Hall's word for what happened, without actually interviewing people involved, including Cindy. We demanded that the employees concerned agree to a lie detector test, and threatened to make the results, or the refusal to take the tests, public. Cindy had already agreed to take a lie detector test. Note that she's the only one who doesn't draw an NHS paycheck, and the one not attempting to shirk from work. We asked for a response by today April 24. There is a full rebuttal of Kris' lies ready to go – much of it can be overturned by logical, reasonable follow-up questions, as well as actual evidence of correspondence.
- Today, we received a letter from their legal representative, telling us to “cease and desist” defaming NHS (ironic, isn't it?). The letter stated that Kris Wells was truthful, took our complaint seriously, and that lie detector tests are not always reliable. (they aren't 100% accurate but if all three NHS staff failed and Cindy passed, it would be indicative). It also claimed that we based our actions on a “second hand” account. In fact, Cindy was an actual participant in the conversation (1<sup>st</sup> hand); Greg provided a “second hand” account from talking to the individuals in that conversation (and one not in the conversation); and Kris, a “third hand” account. But counting is not anyone's strong suit these days.
- We responded to them saying essentially, “Bring it on,” because truth is solid defense against charges of defamation; and that we welcome the opportunity to bring more visibility and discovery into the inner workings of the NHS. To be honest, I'm relieved we don't have to sue them, and can still have our attorney cross-examine every last one of those NHS staffers.

If you have any questions or comments, please feel free to respond. 😊

Thank you very much.

Jodie

Jodie Wang

Owner/CEO

Real World Canine

~ For happy, well-balanced dogs

b




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March 28, 2023

Nevada Humane Society  
 2825 Longley Lane  
 Suite B  
 Reno, NV 89502

Attention: Members of the Board of Directors

Kris Wells ([kris.wells@att.com](mailto:kris.wells@att.com)); Rita Eissmann; Stephanie Berggren; Paula Thompson; Stephen Festa; Raymond Gonzalez ([ray.gonzalez@wfadvisors.com](mailto:ray.gonzalez@wfadvisors.com)), Nancy Wenzel; Brittany Cooper ([brittany@brittanycooperlaw.com](mailto:brittany@brittanycooperlaw.com)); Jay Schuerman; Max Margulies ([max@renoaces.com](mailto:max@renoaces.com)); Robert Kirchman

Dear Members of the Board of Directors,

RE: Slander of Real World Canine and its owners by NHS senior staff

It has recently come to our attention that senior members of NHS staff, David Smith and Amber Grey, have been spreading unconscionable, unfounded and malicious lies attacking me, my wife, and the company we own, Real World Canine.

There are three slanderous statements from your staff members, Mr Smith and Ms Grey, that I would like to address in this letter:

1. We, (my wife and I) have “swastika stickers” on our cars.
2. We were “rejected” from adopting a dog by NHS, and used someone else to adopt the dog for us, and are abusing that dog.
3. RWC does not treat its customers’ dogs well.

Slanderous Statement #1: Needless to say, there are no “swastika stickers” to be found on any of our three vehicles. I cannot begin to tell you how outraged we are that Mr. Smith and Ms. Grey would state that we have any association with the Nazi party or its symbols on our vehicles; insinuating that we are Nazi sympathizers at best, and Nazis at worst. This is a personal attack by NHS senior staff members, that borders on a hate crime. As well-educated people, we are very aware of the tens of thousands of homosexuals who were murdered by the Nazis during World War II. To associate us with an organization that has murdered people (like us!) based on who they love is beyond slanderous and shows a level of malice that is unworthy of any representative of a charitable organization, especially senior staff members. My wife and I own several companies. One of them is an engineering firm that works for the Department of Defense (DoD). The work that we do for the DoD is Top Secret, my wife and I each have Top Secret security clearances, and have had those



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clearances for at least 30 years in my wife's case, and almost 10 years in mine. To receive this level of clearance, our entire financial, social, and personal lives are routinely scrutinized by the Defense Security Service. If we were Nazis, we would not have our current security clearances. NHS senior staff's accusation that we are associated with the Nazi party is not only unfounded, it borders on criminal.

Slandorous Statement #2: The accusation that my wife and I have ever been denied adoption is completely fabricated. This story could only have been generated from within NHS, and could easily have been debunked by NHS records. We have NEVER been rejected for pet adoption by NHS or any other organization. I ask that you pull our records from NHS and verify that this spiteful slander is completely fabricated. It is concerning that NHS senior staff members would not even bother to look through their own records before making this slanderous statement to others. Quite frankly, this action indicates an extreme level of hostility and animus harbored by your staff, Mr. Smith and Ms. Grey, against us and/or our company. Neither I nor my wife have ever met Mr. Smith or Ms. Grey. We cannot tell them from Adam or Eve. We cannot imagine why they would feel the need to attack and besmirch us personally, and wonder who stands to benefit from them spreading slanderous lies against us.

Slandorous Statement #3: The accusation that RWC's treatment of our customers' dogs is anything short of exceptional is completely false. RWC has the lowest dog to handler ratio of all licensed dog daycare facilities in Reno. We have treadmills and a 30 ft pool that dogs swim in with a life guard present. Our boarding dogs are monitored 24/7 and are never left alone, in case an accident happens. We have a permitted 7,000 sq ft outside turf area that dogs can use for exercise and play. Our staff love and cherish the dogs under their care. Most importantly, we have the most loyal customer base of any dog daycare facility in Reno. At least 90% of our new customers come to us through word-of-mouth from a current customer, and we have 5 new customers every week. As I mentioned in the previous paragraph, neither I nor my wife have ever met Mr Smith or Ms Grey. Neither of them has ever been to our facility, or had discussions with our managers about the facility and how we operate. For NHS senior staff to make slanderous statements about RWC without a shred of evidence, shows a complete lack of ethics and a total disregard for professional behavior. In my humble opinion, this extremely corrupt behavior is unworthy of a staff member put into a position of power to represent NHS.

It is unclear how many people Mr. Smith and Ms. Grey have slandered us to, or if any other NHS staff member has also engaged in slander against us. We are aware of their actions because a loyal customer of ours, who is also a volunteer at NHS, Cindy Hansen, heard those slanderous statements, and approached us to verify the veracity of the claims. As a customer, she was concerned that those statements might be true. She was told that the aforementioned accusations were purportedly



based on something a former employee of RWC said. If this is true, then NHS is guilty of hiring people into positions of responsibility, who are willing to repeat salacious statements from disgruntled former employees, without any attempt to verify the facts. The unethical behavior displayed by Mr. Smith and Ms. Grey is so breathtakingly brazen, that I must question if ethical standards of behavior are completely absent at the NHS, such that these two employees believe that they can engage, without consequence, in salacious rumor-mongering and naked animus perpetrated under the protective cloak of NHS' name, against people whom they do not know, who actively support the dog community in Reno, and who have supported the NHS in the past and very recently.

We have been long time supporters of your organization, including:

- We adopted a dog with congenital heart issues (named Kona by NHS) in 2016. Because she had heart issues, we were informed that she would get free veterinary care for the remainder of her life. We informed Kimberly Wade (with whom we arranged the adoption) at the time that NHS had better things to do with their time and money and we paid for her care for the remainder of her life.
- We adopted another dog from NHS in 2017 at the annual gala who is living her best life with us. Obviously, we attend fundraising galas and donate money at such events.
- Over the last 7 years, we have made personal donations of \$4355 to NHS, including purchasing a table for our RWC staff to this year's Bubbles and Buddies Champagne Brunch. We also make monthly contributions to the HSUS, Humane Society of the United States, to work on legislative changes to improve the lives of all animals.
- This past Christmas, RWC collected dog supplies and held a raffle for free day camp packages to raise money for the NHS and SPCA. We raised \$607.50 in donation for each organization. We also collected beds, food, and toys to benefit NHS.
- Lastly, we made a provision in our will for the NHS to receive 10% of our estate (>\$500,000 value currently), upon our demise. A copy of the relevant page is attached.

It is with great sorrow and disappointment that we find ourselves at this juncture, where the actions of NHS representatives Mr. Smith and Ms. Grey have demonstrated the unworthiness of NHS to receive any future support from us. I am writing to you to bring this matter to your attention, as it is the responsibility of the NHS governance to ensure the ethical behavior of all of its staff members, to whom they have given authority to speak and act on behalf of the NHS. Additionally, as there have been egregious personal attacks levied against us by senior staff members of NHS, I must insist that I receive a written response to this letter from the Board. In your response, I would like to know:



1. What actions will be taken against Mr. Smith and Ms. Grey, for their unethical and slanderous actions?
2. If they were repeating unfounded information from a former RWC employee, we want the name of the person, as we may take legal action against them.
3. What actions will NHS take to address the fact that there are likely other persons that have heard NHS representatives spreading unfounded rumors about us personally, and RWC, that is detrimental to our reputations personally, and to our business?
4. What will NHS do to ensure that such unprofessional, unethical, and maliciously hostile behavior never happens again?

It is not my intent to harm NHS as an organization. As can be seen, we have been staunch supporters of the NHS. This is why I am giving you, the Board, an opportunity to rectify the actions of two rogue senior staff members. However, if nothing is done to assure me that this is not a systemic NHS problem, I reserve the right to publicly disseminate the aforementioned events that occurred. We have many customers, business colleagues, and friends who are also donors to NHS, who would be outraged by your representatives' repugnant actions against us. I also reserve the right to file suit against the NHS, and against Mr Smith and Ms Grey, personally, for slander.

Yours Sincerely,

*Jodie Wang*

Jodie Wang  
Owner/CEO  
Real World Canine

Jodie Wang, Owner/CEO  
Real World Canine  
1355 N. McCarran Blvd.  
Reno, NV 89512

Dear Jodie,

Thank you for giving us the opportunity to investigate and respond to your letter regarding Nevada Humane Society. Late in February, a volunteer (Cindy) participated in a discussion between two employees (Amber and Kait) related to a potential partner, Real World Canine. Staff and the volunteer were looking at having Real World Canine possibly assist an NHS dog named Punchy and perhaps establishing an ongoing relationship between NHS and Real World Canine.

The discussion involved staff recall of a guy in shorts who had a swastika tattoo on his calf, possible stickers on his car, and who they believed had been denied adoption by NHS at some point. The context of the conversation was whether or not the person being discussed worked for or had any affiliation with your business. During their discussion and upon researching NHS records, they determined that the person they were thinking of had nothing to do with Real World Canine or any individuals involved in the business. Upon determining that this was a case of mistaken identity, both employees felt comfortable recommending that we pursue the vetting process with Real World Canine as a potential NHS partner.

Amber exchanged e-mails with you on March 15 indicating that we would like to make another site visit and explained that we would have to create an SOP (standard operating procedure) and speak to upper management to determine if anything else was needed to move this forward. I believe that you responded on March 19 and I don't believe that NHS has responded to that message. Unfortunately, staff has been shorthanded due to the season and an untimely death of a team member. In addition, the dog in question, Punchy, was adopted out on March 22. NHS does have a number of partners we are currently evaluating in addition to your business and the process does not always move quickly.

There was no defamation, slander or unethical behavior from our employees or any intent to harm you or your business. This was simply a business discussion in a private office between two employees and a volunteer. The mistaken identity was cleared in the moment and that was the end of the discussion.

Had there been any concerns about your character or business, there would not have been a recommendation to move forward with the vetting process. Even if the two employees felt that there was a character issue or if they had concerns with your business, they don't have the authority to deny or approve a potential partner and further research and approval of upper-level management would still have been required.

As requested, the answers to the four questions you asked are below:

1. The employees involved were interviewed and asked to provide written statements regarding their recall of the conversation that took place five weeks prior to receiving your complaint. After interviewing both the employees and the volunteer, it is clear that no unethical or slanderous actions were taken or intended. Unfortunately, this was a sensitive conversation about a past incident but it was quickly determined that the person in question was not associated with your company. The conversation took place outside of a public area and the only person we are aware of who discussed this outside of the meeting was the volunteer. All employees and volunteers are bound by confidentiality agreements signed when they undertake employment or volunteer service.
2. The conversation that day determined that you or your business were not associated with the person in question. There would have been no further discussion about you or your business with respect to him.
3. The conversation in question took place and was resolved with NHS staff that same day. If there was any further conversation regarding this individual, it would not have involved you or your business name.
4. As noted above, the NHS CEO interviewed the employees and volunteer involved. As a result of the complaint, employee guidelines have been updated to direct the employee to speak only to the CEO if they have any question or concern about moral character or fitness of another employee, potential adopter, partner or supplier. The employee guidebook and volunteer handbook already addressed the restriction regarding sharing private conversations at NHS regarding partners or individuals.

I apologize that the details shared with you may have been incomplete or misunderstood and I sincerely apologize for the distress this has caused you and your wife. We value your past support and hope that we can find common ground and move forward. We recently filled a key vacancy for an Animal Care Director, Staci, and she and our CEO, Greg, would like to attend the next site visit if you are still willing to pursue the partnership. I think you may have met Staci at the Heels & Hounds event last weekend.

Again, we appreciate the opportunity to address your concerns. We always try to do right by the animals in our care and those who support our lifesaving mission.

Sincerely,



Kris Wells  
President of Board of Directors

**Subject:** Re: Letter of Complaint against the Nevada Humane Society  
**Date:** Wednesday, April 19, 2023 at 9:00:21 PM Pacific Daylight Time  
**From:** Jodie Wang  
**To:** kris.wells@att.com

Hi Kris,

I received your response today. I am concerned that you would send me a response with multiple factual inaccuracies in it. It saddens me to know that the Board of Directors at NHS is unable, or unwilling, to perform its responsibility as an oversight organization for NHS management. It is obvious that you have simply taken the word of NHS CEO Greg Hall, who has a vested interest in maintaining the status quo, and does not want to admit to not having an ethics policy enforced within NHS. It seems to me that the Board did not even put in the minimal effort of talking to the people involved in the slander against us.

You may be willing to take Mr Hall's word for it that Ms Grey and Mr Smith did not slander us, but we are not so willing. We do not think that people who commit slander will willingly admit to their boss, that they committed slander.

I am offering to pay for all parties involved (Mr Hall, Ms Grey, Mr Smith and Ms Hansen) to take a lie detector test administered by a professional organization that is certified by the federal government. My wife Angela has had to take them several times for her security clearance, and they are highly accurate. Ms Hansen has already agreed to take the test. If, as you say, Ms Grey and Mr Smith did not make those accusations against us, a lie detector test will verify this fact and this matter will be resolved.

If the lie detector test verifies that NHS employees are lying, or if they are unwilling to take a lie detector test, I will be releasing the following to the public:

- Your letter and evidence of its false statements;
- The results of all individuals' lie detector test results, or just Ms Hansen's test results and NHS employees' refusal to take the test;
- Evidence that the Board did not investigate this issue or talk to people involved;
- Information that I have received about NHS employees that undercut their credibility.

I will give you till Monday (April 24) to verify if the NHS staff involved are willing to take the lie detector test.

Thank you.

Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

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**From:** WELLS, KRIS A <kw2734@att.com>  
**Date:** Friday, April 14, 2023 at 8:59 AM  
**To:** Jodie Wang <Jodie.Wang@rwc-nv.com>  
**Subject:** RE: Letter of Complaint against the Nevada Humane Society



**FENNEMORE**

Micheline Nadeau Fairbank  
Of Counsel  
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7800 Rancharrah Parkway,  
Reno, Nevada 89511  
PH (775) 788-2210 | FX (775) 786-1177  
fennemorelaw.com

April 24, 2023

VIA EMAIL: [jodie.wang@rwc-nv.com](mailto:jodie.wang@rwc-nv.com)

VIA USPS:  
Jodie Wang  
Real World Canine L.L.C.  
1355 N. McCarran Blvd.  
Reno, NV 89512

Re: Allegations against the Nevada Humane Society

Dear Ms. Wang:

The purpose of this letter is to demand that Real World Canine L.L.C. (“RWC”), you and your agents cease and desist from engaging in any defamatory conduct against the Nevada Humane Society (“NHS”) and its employees and volunteers. If you proceed to engage in any conduct, as threatened in your April 19, 2023, email to Kris Wells that harms the reputation and good will of the community as it relates to NHS, NHS reserves its right to pursue all available legal remedies against RWC, its members and agents.

**I. Background**

On March 28, 2023, you sent a letter to the NHS Board of Directors where you made allegations of slanderous conduct by NHS employees against RWC and its owners. Specifically, you alleged three slanderous statements were made by NHS employees. Your letter outlined the specific facts and circumstances that you heard, second hand, regarding an alleged discussion between those staff members. These alleged statements were relayed to you by a volunteer of the NHS. Your March 28<sup>th</sup> letter further requested responses to four questions – the actions that would be taken against the NHS employees for their conduct; if the discussion did pertain to a former RWC employee, the identity of the individual; the actions NHS would take since it was likely others heard the conversation; and, the actions NHS would take to preclude such actions taking place again in the future.

In response to your March 28<sup>th</sup> letter, the NHS took your concerns with the utmost sensitivity and immediately commenced an internal investigation to determine what had occurred, the circumstances surrounding the occurrence, the specific information relating to the alleged statements, and to determine what, if any, further action the NHS should take with respect to the circumstances, including discipline of any involved employee.

FENNEMORE.

Jodie Wang  
April 24, 2023  
Page 2

Following NHS's internal investigation, on April 14, 2023, Kris Wells, President of the NHS Board of Directors responded to your March 28th letter. In that letter, Ms. Wells provided you with a summary of the investigation, including findings that the individual of concern had no affiliation with RWC or any individual involved in the business. As a result, Ms. Wells conveyed to you that RWC was recommended to be pursued as a potential NHS partner. In fact, following the discussion of concern, NHS staff contacted you to advance pursuing the potential NHS partnership, and you responded to that email.

It was further conveyed to you that as a part of the internal investigation conducted by NHS, it was determined that the discussion in question occurred in a private office, that there was a mistaken identity that was immediately resolved and recognized not to have any affiliation with RWC or its owners. The April 14<sup>th</sup> letter reiterated that if NHS staff, who were involved in the subject discussion, had any concern regarding the appropriateness of partnering with RWC, they would not have recommended proceeding with pursuing a partnership with RWC.

Pursuant to your request, Ms. Wells provided substantive responses to your four questions, including the finding that no additional discussions regarding RWC occurred and that provisions contained within NHS's employee guidebook and volunteer handbook prohibited sharing of private information. Those prohibitions were addressed with the subject employees.

Despite the prompt action by NHS, it's leadership and the timely response addressing your concerns, and clearly outlining the fact that the discussion did not have any adverse inference against you or RWC, you found this response to be unsatisfactory. On April 19, 2023, by email, you assert that NHS's response was untruthful and that NHS leadership and employees have deliberately failed to appropriately investigate or respond to your concerns. The April 19<sup>th</sup> email also demands that NHS employees take a lie detector test and if NHS and/or its employees fail to cede to your demands, you threaten conduct for the purpose of harming the reputation, business relationships, and community standing of NHS and its employees.

## II. Cease and Desist Demand

The April 19<sup>th</sup> email is a threat to disseminate false information without merit or substantiation for the purpose of deliberately harming the reputation of the NHS.

### A. Polygraph Demand

Polygraphs, otherwise known as lie detector tests, are an unreliable measure of ascertaining whether a person is being truthful in responding to questions. *American Elevator Co. v. Briscoe*, 93 Nev. 655, 671, 572 P.2d 534, 538 (1977). There is no legal basis to demand that any person submit to a polygraph. Furthermore, the results of a polygraph or the fact that a person agreed or declined to submit to a polygraph is inadmissible evidence in Nevada courts. *Tiffany B. v. Slay*, No. 50419, 2009 WL 3426639, at \*1 (Nev. Oct. 21, 2009)(The Nevada Supreme Court has not

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Jodie Wang  
April 24, 2023  
Page 3

acknowledged polygraph examinations admissible under Nevada law); *see also American Elevator*, 93 Nev. At 671, 572 P.2d at 538, *Corbett v. State*, 94 Nev. 643, 644-45, 584 P.2<sup>nd</sup> 704-05 (1978).

There is neither a rational basis to support your demand to compel any NHS employee to take a polygraph nor any legal basis to demand such action by the NHS or its employees. As such, no employee or other member of the NHS will submit to your baseless demand.

B. Defamation

Under Nevada law, a defamatory act is where a false and defamatory statement is published to a third party where there is at a minimum negligent conduct and where the defamed party sustains actual or presumed damages. *PETA v. Bobby Berosini, Ltd.*, 111 Nev. 615, 619, 895 P.2d 1269, 1272 (1995)(quoting the Restatement (Second) of Torts: Elements Stated § 558 (1977)). “A statement is defamatory when it would tend to lower the subject in the estimation of the community, excite derogatory opinions about the subject, and hold the subject up to contempt.” *K-Mart Corporation v. Washington*, 109 Nev. 1180, 1191, 866 P.2d 274, 281–82 (1993).

The allegations of wrongful conduct set forth in your March 28<sup>th</sup> letter and April 19<sup>th</sup> email have not been substantiated. In fact, after a diligent investigation on the part of NHS, the claims of slanderous activity by NHS staff was found not to be substantiated. Rather, the discussion was whether a certain person, who NHS had previously determined to be ineligible for adoption, was associated with your business. In that closed door meeting between NHS staff and a volunteer, which was not published to a third-party, it was promptly determined that the individual of concern **was not** associated with your business. Further evidencing that there was no harm or injury to you or your business is the fact that those involved specifically recommended continuing to pursue the partnership between NHS and RWC.

Your assertion that NHS employees, including the Chief Executive Officer and the NHS Board of Directors, have failed to act is false and without substantiation. You have been provided an overview of the actions taken to determine whether the accusations of your March 28<sup>th</sup> letter were true and then to determine the appropriate response. There has been no improper conduct on the part of NHS.

However, the threats contained in your April 19<sup>th</sup> email, if you proceed to disseminate such statements, constitute defamation on your part. If RWC and anyone associated with RWC releases the false information contained in your April 19<sup>th</sup> email, including:

1. Making any verbal or written statement claiming that the April 14<sup>th</sup> letter from Ms. Wells contains false statements;
2. Imputing wrongful conduct on the part of NHS or its employees for refusing to submit to a lie detector test;

FENNEMORE.

Jodie Wang  
April 24, 2023  
Page 4

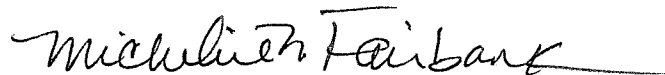
3. Claim that the NHS Board of Directors or any employee failed to investigate or communicate with the parties involved; or,
4. Make any verbal or written statement regarding the NHS or its employees that negatively impacts the reputation and good will of the NHS in the community,

the NHS will pursue all legal remedies allowed under the law to assure to protect the reputation of the organization, its employees and the Board of Directors.

If you have any questions or concerns regarding this matter, the communications in questions and the actions taken by NHS, please direct those inquiries to me.

Sincerely,

FENNEMORE CRAIG, P.C.



Micheline Nadeau Fairbank

MFAI

cc: Gregory J. Hall, Chief Executive Officer  
Kris A. Wells, President, Board of Directors

**Subject:** Re: Allegations against the Nevada Humane Society  
**Date:** Monday, April 24, 2023 at 11:17:34 AM Pacific Daylight Time  
**From:** Jodie Wang  
**To:** Bailey, Linda  
**CC:** Tennert, John, Fairbank, Micheline  
**Attachments:** 0.png, 1.png, 2.png, 3.png

Dear Ms Bailey,

Thank you for your letter. We understand that many people use "Cease and Desist" letters as a bullying tactic. For your information, it will neither alter nor deter our actions. We have proof that the information sent to us by Kris Wells in her response contained multiple falsehoods and narratives. In addition, truth is a solid defense against charges of defamation. We look forward to your legal action to encourage more visibility and discovery into the inner workings of NHS.

Jodie  
Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

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**From:** Bailey, Linda <lbailey@fennemorelaw.com>  
**Date:** Monday, April 24, 2023 at 10:52 AM  
**To:** Jodie Wang <Jodie.Wang@rwc-nv.com>  
**Cc:** Tennert, John <jtennert@fennemorelaw.com>, Fairbank, Micheline <MFairbank@fennemorelaw.com>  
**Subject:** Re: Allegations against the Nevada Humane Society

Ms. Wang,  
Please see the attached letter regarding your allegations against the Nevada Humane Society. A physical copy was also mailed to you today via the United States Postal Service.

Thank You,  
Linda Bailey

Linda S. Bailey  
Legal Administrative Assistant

---

**FENNEMORE.**

7800 Rancharrah Parkway, Reno, NV 89511

T: 775.788.2221

[lbailey@fennemorelaw.com](mailto:lbailey@fennemorelaw.com)

Legal Administrative Assistant to:

Micheline N. Fairbank, Shannon S. Pierce, MaryJo E. Smart



**CONFIDENTIALITY NOTICE:** The information contained in this message may be protected by the attorney-client privilege. If you believe that it has been sent to you in error, do not read it. Please immediately reply to the sender that you have received the message in error. Then delete it. Thank you.

Date Received: 2023-04-29

Everyone,

I combed through the letters I have seen, and the notes I have of conversations I've had with various parties affiliated with the NHS, and put together this Summary of Issues. I have deliberately quoted from the letters and conversations so that it will not be necessary to read through every letter and document. Hopefully, this will be useful to people with some oversight into NHS.

I have included all original documents as attachments to the Summary. But the main document is the Summary of Issues.

Please let me know if you have any questions or comments.

V/R,  
Jodie

Nevada Humane Society  
Board of Directors & Stakeholders;

I realize I am one of many people affiliated with Nevada Humane Society (NHS) who have come to you with concerns about Greg Hall's leadership and the negative impact it is having on both the staff and the animals. I truly hope that you will take the time to review the issues I've witnessed and experienced and act in the best interest of the organization. Please know that I love the people and pets NHS serves and sharing the negative experiences I had during my time at the organization is very difficult for me.

In addition, based on his previous behaviors, and the disparaging and untrue statements he has made about me to current NHS staff members, I am fearful of being retaliated against by Greg Hall. However my desire for the animals and people served by NHS to see an improvement in the conditions at NHS outweighs that concern and I very much hope that sharing my experiences can help bring about positive change for the organization.

Below is a list of issues related to Greg Hall's performance as CEO of NHS and his persisting inability to perform his job duties. The animals, staff and reputation of the organization are suffering greatly on account of these ongoing issues and the toxic culture he has created makes it impossible for the organization to retain talented leadership staff.

**Inability to maintain leadership staff:** Greg Hall is incapable of maintaining a strong, effective leadership team due to his inability to meet deadlines, complete tasks, delegate, and his unprofessional behavior. Greg Hall focuses all of his efforts on retaliating against anyone he feels disagrees with, or challenges him in any way. This behavior has resulted in the loss of many highly competent, skilled directors and managers and has ultimately negatively impacted NHS.

Below are specific examples of leadership and staff departures I witnessed during my time at NHS:

- Five directors left within a one year time frame
- Two COOs were hired during my three year tenure at NHS, one for eight months and the other for only four months
  - Greg Hall has since done away with this position entirely rather than attempting find someone who can work with him in this capacity
- The entire marketing, development and events team with the exception of myself left within a one month period in 2022, and they all did so due to a lack of confidence in Greg's ability to lead the organization, his poor treatment of staff, and frustration with his lack of maintaining disease control and animal care best practices

Many former employees of NHS who are no longer with the organization have raised concerns to the NHS Board of Directors related to Greg Hall specifically within the last seven months including those listed below:

- Megan Barranchara, former HR Director -submitted a written, formal complaint



- Chelsea Sladek, former Adoptions Manager submitted a written, formal complaint
- Kristen Saibini, former Development Director and former Board Member -shared a verbal complaint with Board President Kris Wells
- Nicole Theodoulou, former Marketing & Communications Director -shared a verbal complaint with Board President Kris Wells

Prior to that, Diaz Dixon, Bonney Brown and Carrie Brown have submitted complaints about Greg Hall to the NHS Board of Directors.

If at any point, Greg Hall feels that someone is criticizing or challenging him in any way, he focuses his time and energy on retaliating against the person in question (pushing them out of the organization ultimately) rather than doing his job. After three years working under Greg Hall I believe he intentionally keeps specific leadership positions unfilled to justify his inability to do his job, based on the need for him to complete the duties of unfilled director and manager positions.

In addition, Greg Hall has turned three essential director roles into manager positions after terminating or forcing out the previous leadership team members occupying those roles. The roles are; HR Director, Development Director and Marketing & Communications Director. By making these organizational changes, Greg Hall is pushing out highly-qualified, skilled leadership team members and hiring less-experienced, less-skilled people to fill these roles at a lower rate of pay. The organization will suffer greatly from these changes -specifically in the fundraising, marketing and event planning areas.

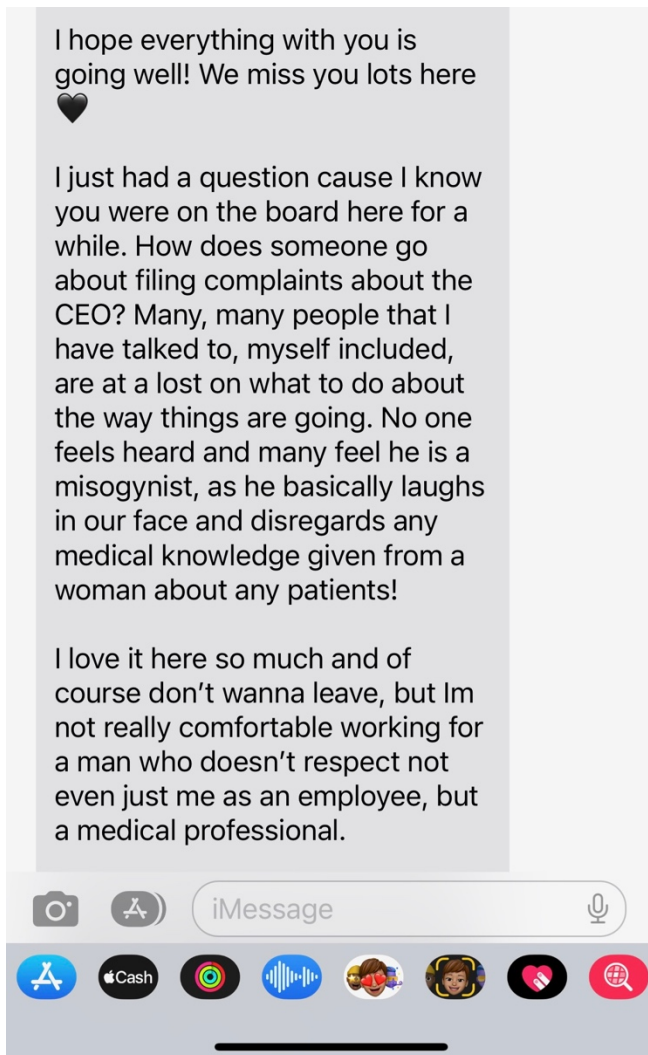
**Unprofessional treatment of staff:** In July of 2022, Kristen Saibini (who at that time was the Development Director) and I met jointly with Greg Hall to share that we were at that time extremely concerned about the lack of management staff, lack of staff oversight and the egregious lack of animal care within the shelter. At this time NHS was without managers and/or directors to oversee the adoptions, volunteer, foster, and community cats programs. NHS was also short staffed in the clinic at this time. We proposed to Greg Hall that he allow the managers and directors still employed at NHS to stop doing certain aspects of our jobs and take on operational and animal care related tasks to ensure that the animals and staff stay healthy, safe and not burned out from compassion fatigue. Greg Hall reacted very poorly to this recommendation, became extremely defensive and met with Kristen Saibini and I separately following this meeting to let us know he would not be implementing our proposed solution. At this time Greg Hall behaved in an extremely defensive, disrespectful manner that certainly did not create an atmosphere where we felt our ideas were welcome or appreciated. When asked how he planned to ensure the shelter continued to run effectively, Greg Hall had no proposed solution, and again become defensive and disrespectful upon feeling challenged. Kristen Saibini was so offended by Greg Hall's behavior towards her and lack of action to keep the animals in the care of NHS safe, she quit. This was a tremendous loss as she was a very talented, dedicated and successful Development Director, and genuinely an asset to the organization. This type of behavior and staff treatment is inappropriate and highly unprofessional. Greg Hall claims to

have an “open door policy” however concerns, questions and proposed solutions are frequently met with this type of response from Greg Hall.

**Misogynistic treatment of female staff:** I can personally attest to having been in many situations with Greg where I was treated differently than male employees. Overall male employees are given a great deal more respect and Greg holds them less accountable than female employees. In addition, Greg does not take advice, feedback or concerns from female employees as seriously as he does from male employees.

In addition to my personal experience, I received the text messages below from a female NHS staff member working in the NHS clinic. Sadly this employee was too fearful of retaliation from Greg Hall to speak up within the organization, but was so upset that she reached out to me for advice on who to contact. These correspondences are provided below for your review, but have been cropped to protect this employee's name.

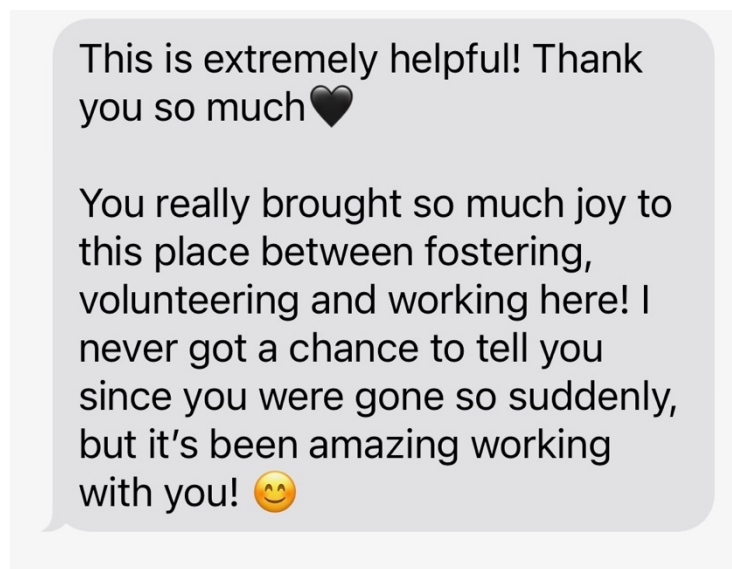
1.



2.

you. Hope things are going well and it saddens me to hear about how things are at NHS. I would recommend any employees who have concerns get them to the board president, Kris Wells, and the board VP, Rita Eissman. The board is Greg's boss. I would suggest any employee also ask Kris and Rita to keep the details they send confidential for fear of retaliation. I'm sorry it's like this. The staff and animals deserve so much better.

3.



**Wrongful termination:** In December of 2023 Greg Hall verbally informed me that he would be promoting me to Chief Marketing Officer and giving me a \$2,000 annual raise. Upon returning from having taken one flex day off (a standard practice for overtime worked) I was immediately terminated for “incorrectly utilizing the time keeping system” to track this flex day off. Greg Hall personally instructed me and the entire marketing and events team in March of 2022 not to utilize the official timekeeping system (Paycom) for flex days as our team was given special permission to use flex days outside of the pay period the overtime was worked. This special accommodation was made due to the very busy schedules marketing, development and events team maintain during event season, making it impossible to utilize flex days within the pay period the overtime was worked. Due to this special accommodation, Greg Hall requested that we not log our flex days in Paycom as specified in the NHS Employee Handbook, but rather keep track of them in our personal outlook calendars and to inform our managers via email. A practice we all followed consistently since receiving that verbal instruction in March of 2022. Greg Hall literally fired me on paper, for something he personally instructed me to do after promising me a raise and promotion just one week earlier. Prior to being terminated, I had never received any corrective action, always received exemplary performance reviews and the issue I had been terminated for had never been discussed with me, despite the fact that I’d been following the timekeeping process as instructed by Greg Hall since March of 2022.

I am happy to provide additional details on my wrongful termination and mistreatment by Greg Hall, as I have outlined this experience to an employment attorney and the Unemployment Department in an effort to better understand my rights and refute this unfair treatment.

It is my belief that I was fired in retaliation for voicing my concerns about the state of the organization and sharing with Greg Hall that things had gotten to a point where I was starting to feel uncomfortable having my name associated with NHS despite how much I love helping pets and people in our community through that work. Now that I have been terminated, it is easy for Greg Hall to dismiss my concerns as anger from a disgruntled former employee. I assure you I am sharing my concerns out of a genuine love for the organization and its mission.

**Exposing the organization to risk:** The lack of time without an experienced HR professional was detrimental to the organization, caused a significant increase in work for managers and directors and put the organization at great risk. During the many months NHS was without a qualified HR professional, staff had no resource to share concerns, complaints and personal matters that affected their work.

**Illegal behavior:**

Greg Hall shared with me on multiple occasions that he felt another employee was on drugs and mentioned this employee by name. Greg Hall had no proof of this and sharing this suspicion with one of this employee’s peers (myself) was highly unprofessional and illegal. I am happy to be more specific in a private setting but do not want to further damage this former employee’s reputation beyond what Greg Hall has already done.

In September of 2022 I was experiencing a very serious and personal health issue. At that time there was no experienced HR professional in place at NHS. During this time there was only a part time HR assistant who was brand new to the field and working part time from Florida. Greg Hall intimidated me into sharing the details of this matter with him, despite repeated requests I made not to discuss this very private information.

Greg Hall regularly makes disparaging comments about former NHS employees, Washoe County Regional Animal Services staff and Northern Nevada SPCA staff. Greg Hall has made disparaging and untrue comments to me personally about; Diaz Dixon, Brenna Rose, Megan Barrenchea, Lisa Feder, Jill Dobbs, Art Westbrook and Shyanne Schull. Since being terminated from the organization, Greg has told current employees I am no longer with the organization for something “egregious” and has instructed them not to speak to me.

**Inability to adhere to standard disease control and prevention best practices:** The lack of leadership team members and staff oversight I mentioned previously (in the inappropriate treatment of staff section) ultimately led to the Panleukopenia outbreak that affected and killed NHS shelter cats. This outbreak was avoidable and it is my opinion that it occurred due to a lack of much needed managerial oversight, lack of experience and lack of accountability.

Greg Hall made a public statement on KRNV News 4 Reno that “The biggest lesson we learned is the importance of making sure every animal that comes into the shelter is vaccinated.” This is a truly embarrassing statement that makes the organization appear unprofessional and the animals at risk as a result.

Greg has consistently made decisions that have caused animals to get sick, staff to be overworked unnecessarily and the organization’s reputation to suffer. Sadly this is not unusual, nor is the lack of transparency about these issues when they occur.

**Consistent inability to provide required reports to grant funders:** Greg Hall is consistently late with the required reports to grant funders, causing NHS to be out of compliance and ineligible for additional grant opportunities. This gives NHS a negative reputation in the industry and prohibits the organization from procuring additional grant funding while this requirement remains incomplete and late.

The message below was sent to me on LinkedIn in February, from the Mansfield Endowment Fund contact working with NHS out of desperation as she was unable to receive a response from Greg Hall despite numerous attempts.

- Elizabeth Grimm sent the following message at 10:37 AM

[Elizabeth Grimm](#) (She/Her) 10:37 AM

## **Impact story**

Hi Nicole, Nice to meet you! I'm working on an impact story for the Community Foundation of Northern Nevada's 25th anniversary. I've been trying to reconnect with Greg to get a quote on the impact of the Mansfield Endowment Fund on your organization and was hoping you could help me. Here's what I know: The Mansfield Endowment for the Benefit of the Humane Society was established in 2005 and has since granted nearly \$2.8M to the Nevada Humane Society. The fund primarily provides veterinary care and supports cat adoption events. It has even been used for the Cat Action Team, who supports initiatives like neutering cats and returning them to the community. I'm hoping you can help me with a quote about the impact of this generosity and possibly a picture or a sign honoring the Mansfields (if you have one) or from a cat adoption event that they supported. Thank you! -Elizabeth Grimm

- Nicole Theodoulou, PMP sent the following messages at 2:19 PM

[Nicole Theodoulou, PMP](#) (She/Her) 2:19 PM

Hi Elizabeth, I'm sorry to hear that you are having trouble reaching someone at Nevada Humane Society. I left the organization in January so I'm afraid I'm not much help. During my time at NHS I was very grateful for the funding your organization provided and I do hope you are able to reach someone who can help you. Sincerely, Nicole

**Failure to utilize funds procured for projects / programs within the required time periods:**

- NHS was awarded \$100,000 from Maddie's Pet Project for disaster relief after the Caldor Fire
  - There was a one year period allotted for these funds to begin to be utilized and no progress has been made in utilizing them or even planning to
- NHS was awarded \$10,000 from Petsmart for disaster relief after the Caldor Fire
  - No progress has been made in utilizing them or even planning to
- \$350,000 was procured by former CEO Diaz Dixon from donors for the development of an NHS dog park
  - None of these projects have been started on.
  - The disaster relief funding was awarded over a year ago and no additional training, supplies, vehicles or plans have been developed as required in the grant agreement. The Carson City Shelter Manager attempted to make progress here, but without the support of the CEO no progress was made.

**Inability to work with leaders at other animal welfare organizations:** Greg Hall's inability to work collaboratively and effectively with other animal welfare organizations in our area is a huge detriment to NHS. The leaders of these other organizations do not trust or respect Greg Hall and as a result, NHS is often left out of valuable community events and opportunities that would benefit the organization to participate in.

Greg Hall continuing to serve as the CEO of Nevada Humane Society despite the impacts of his actions and his lack of ability to lead the organization effectively is very unfortunate for the people and pets being negatively affected. I sincerely hope for the sake of the animals in the care of NHS, the staff there and the community, that Greg Hall is removed from his position as CEO.

Sincerely,  
Nicole Theodoulou

**7/26/2022**

**Reasons to remove Greg Hall as CEO:**

Dear Kris,

I am writing this email to you today with a very heavy heart. Although it has been almost exactly one month since my last day at The Nevada Humane Society, I am still very saddened by the loss I experienced when I left (loss of family and team), but moreover I am extremely troubled knowing that Greg Hall is left to direct and control NHS, seemingly to its ruin.

I am a person who is known for positivity and optimism, and when I came on board I was filled with great expectations for my future and the role I accepted. And I was thrilled to be a part of the NHS "team".

However, fast forward through many unfortunate events (all Greg related), over the course of a year, and I was left with no choice but to resign because my work environment had become too toxic for me, as well as a feeling that my personal and professional integrity were at risk if I stayed.

I am again so very saddened by what happened in my time there because I truly thought I would retire from NHS. And if Greg Hall were not the CEO, I would still be there today, as I believe would many of the people who have left over the last year.

I have listed several reasons I believe Greg should be relieved of his position with as many specific examples as I can provide at this time:

1. Unable to cope with the demands of the position / Ongoing pattern of non-performance:
  - a. Greg is completely paralyzed by the fear of failure or embarrassment to the point of immobility.
    - i. One example would be, whether or not to hire, fire or move a staff member to benefit a department who is struggling (it could take literally months)
    - ii. Another example would be how to handle paid holidays and which ones are important for this organization in order to show inclusivity (this was talked about at a management meeting in 2021 and again in 2022).
    - iii. Changing the floor plan to better suit the needs of the animals for great adoptability and logistics: (a simple – NO COST strategy) switching the small animals and the dog visiting rooms - He could not SEE the possibility for himself and needed to have the assessment tell him this was a good move.
  - b. Constantly seeking approval of his decisions when he finally does make a decision about operations or policy
    - i. If you disagree, you WILL be in conflict with him (Megan B, Brenna R., Rebecca G, Dr. Slatin (all management meeting conversations)
  - c. Pushing off his own work and the COO work onto the Directors/Managers because he is unable to do it himself.



- i. Missing important deadlines that he was specifically reminded of (Grant reports; ask Kristen S., Shelter Count Report (which I found out after the fact had not been done, and I did it on two separate occasions)
    - ii. Passing blame for unfulfilled work responsibilities (Grant reporting, shelter count report, and etc) (who knows what else)
  - d. Performance Review: 90 day and Annual – None of his direct reports received a review
  - e. **Inability to fit into the culture of the organization or lead effectively –**
    - i. Is of the belief that he is not liked org wide, and he is correct. (cat dept, dog dept, clinic, adoptions – This is not a guess, this is confirmed.
    - ii. Failure to make or mend lasting relationships with coalition partners (WCRAS) – 98% of the staff at NHS have a good working relationship with WCRAS, but not GREG. He is the catalyst for why NHS and WCRAS cannot work well together. I made huge inroads with Shyanne, Nancy, Tammy, Robert and many others at WCRAS, only to have him constantly doing damage to the relationship.
- 2. Lack of Integrity and Character
  - a. Talks about entire team behind their backs (these are as close to quotes as I can remember)
    - i. Phil N- lacks focus and cannot be allowed to work in any other part of the building because he may not do his work. He needs to keep him close, so he can keep an eye on him.
    - ii. Brenna- He believes she is under the influence of drugs.
    - iii. Rebecca- She is a pushover and is constantly be worked by her team to get raises and whatever they want, instead of doing her work.
    - iv. Lance- Is too quick to respond, and just doesn't think. Needs a lot of work and growing. She would rather do the work herself than have her team do it.
    - v. Megan B- Let her ego get the better of her with the COO situation, did not like being told "no" about uniforms, in front of the team and really started showing her true colors there in the end, got her ego bruised and that is why she left.
    - vi. Lisa F- was never a good fit from the start and never did any of the stuff she said she was going to do or work on.
    - vii. Clay- J. Very negative. Always complaining about what he needs and what is wrong in Carson. He cant ever seem to mention anything that he has accomplished!
    - viii. Dr. Satin- Has a very poor attitude and it is time for her to leave.
    - ix. DJ Bedahl- Really disappointed in the way she handled herself and cant believe she acted like that, and thinks she needs to understand who I (Greg) am and what my role is!
    - x. Nicole T- Thinks very highly of herself. Has asked for two raises and is mad that she did not get them. Would not be surprised if she leaves!
    - xi. Chelsea-( While I was still there, just after I gave my two weeks' notice he spoke to two other directors and told them) "She quit because she didn't get the COO position"

- b. Moments after talking about someone in my office, he would smile in their face and pretends to be their friend or says the complete opposite of what he had just said to me.
  - i. This is one of the examples that I meant by my integrity was at risk. I knew if I continued to stay, I would either wind up fired (because if you oppose him, you are at risk), or I would wind up a liar.

Thank you for the opportunity to share my thoughts. I am hoping and praying for a good outcome for the team I've left behind, who truly deserve better than Greg Hall.

Best Regards,

Chelsea Sladek

**Subject:** Re: Letter from a concerned former employee  
**Date:** Monday, April 17, 2023 at 1:04:34 PM Pacific Daylight Time  
**From:** Jodie Wang  
**To:** joel.zva@gmail.com, Cindy - NHS

Great letter.

---

**From:** Joel Nelson <joel.zva@gmail.com>  
**Date:** Monday, April 17, 2023 at 12:43 PM  
**To:** Cindy - NHS <zebberriggssimba@gmail.com>, Jodie Wang <Jodie.Wang@rwc-nv.com>  
**Subject:** Fwd: Letter from a concerned former employee

Heads up.

Letter to board #3.

More (former resigned NHS staff) coming I am told.

Off to Greg meeting now.

- J

----- Forwarded message -----

**From:** **Diego Hernandez** <[diegohdez987@gmail.com](mailto:diegohdez987@gmail.com)>  
**Date:** Mon, Apr 17, 2023 at 12:35 PM  
**Subject:** Letter from a concerned former employee  
**To:** <[kris.wells@att.com](mailto:kris.wells@att.com)>, <[ghall@nevadahumanesociety.org](mailto:ghall@nevadahumanesociety.org)>, <[duern@reno.gov](mailto:duern@reno.gov)>, <[irenereno@hotmail.com](mailto:irenereno@hotmail.com)>, <[mcgarcia@washoecounty.gov](mailto:mcgarcia@washoecounty.gov)>, <[art2134@gmail.com](mailto:art2134@gmail.com)>, <[AHILL@washoecounty.gov](mailto:AHILL@washoecounty.gov)>, <[sschull@washoecounty.us](mailto:sschull@washoecounty.us)>, <[JHERMAN@washoecounty.gov](mailto:JHERMAN@washoecounty.gov)>, <[MECLARK@washoecounty.gov](mailto:MECLARK@washoecounty.gov)>  
**Cc:** [jill@spcanevada.org](mailto:jill@spcanevada.org) <[jill@spcanevada.org](mailto:jill@spcanevada.org)>

To anyone connected with NHS who wants what's best for the animals,

I'll begin by saying I worked at NHS from 2020 until Fall of 2022. During my time there I was an adoption counselor, the animal admissions desk, dog staff, and trained to be the animal intake staff and the dog evaluator. None of this training came from a manager, supervisor, or anyone in a position above the position I was being trained for.

When I left NHS in the Fall of 2022, it was over a handful of concerns. I was starting to feel like everyone in a position of management was only there to collect a check. The animal care team was constantly being set up for failure with no plans being made to help them or the animals that they're trying to care for. Now that I have been able to see how other shelters are run, it's apparent that NHS is expecting their work force to work solely "out of passion" for the animals. Which seems to be the company's way of saying that they will be leaving everyone underpaid and understaffed with no on-site training, and to just deal with it. Something has to change.

From what I have seen and heard, the management is still just as disconnected. Which is leaving a work force, who knows little to nothing about animals, all alone to try and care for the animals. I can say firsthand that from early 2021 until late 2022, that lack of structure or any real "on the job" training has been a

complete detriment to the staff at NHS. During my time there, I was given no real training, no help on how to handle animals, and no assistance with the growing daily task list. NHS was my first step into working with animals, and they gave me zero resources or tools on how to further my education with animals. In my 2 years working at NHS, I never once saw them offer ANY help or education to the animal care team. I've been working at another shelter for around 7 months now and they have already taken the time to train me on proper shelter animal handling and have even gone as far as to get me certified in shelter animal behaviorism. How can NHS justify getting away with not even doing the bare minimum for its employees? Allowing people who do not understand animals to handle them is only going to traumatize the animal or result in the animal biting a human, and isn't that what we all want to avoid?

To continue speaking about the lack of training, I would also like to bring attention to the dog staff supervisor / manager, Amber. The negativity that spreads from Amber is absolutely atrocious. She consistently made me feel targeted, and exaggerated it by playing favorites (something that she still does to current staff). She was rude, impatient, and talked down to/poorly about her staff. All while making it very clear that she doesn't trust them. You would think that as the dog staff manager, Amber would be training all of her staff up to a point that she could at least TRUST them. That was never the case, though, as I have also never seen Amber help her team enough to be willing to train them. There were days back to back that I was going to Amber directly asking for help, because we did not have enough people to do all of the routine morning tasks. She never once took the initiative to help me, the dogs, or the rest of the team she supposedly runs.

Her extreme negativity was not isolated to just people, though. The way she spoke about the animals while I was there made me feel like she either did not care at all or like she was totally burnt out and not a good fit for her position. Either way, she's continued to be the head of dog staff. This has been of the up-most concern to me, considering she's a big reason I left NHS. There was more than a handful of times that I came to Amber with a concern and I felt totally dismissed. This wouldn't be scary, if my concerns didn't involve a member of the public trying to adopt a dog that was clearly too much for them to handle. In fact, every time I brought up a concern over a mismatched adoption I was blatantly ignored by Amber. She didn't seem to care about the 90 pound dog with all sorts of behavioral issues that was NEVER worked with, and worse yet she didn't seem to care about the 90 year old man who can hardly walk that's trying to take home said dog. Amber seems to echo the thoughts of the board members, which is to just get the animals out. Without worrying about them staying out and certainly not doing very much for them while they are under NHS' care. This, to me, feels like it's going to resort in the same issues that the lack of staffing and training has. More bites, increased length of stay, animals who are suffering, and PEOPLE who are suffering.

Now, I would like to bring the attention to the dogs themselves. With the severe lack of training at NHS, the distrust and lack of care from Amber, and being a grossly underpaid position, the dog staff isn't being given any of the tools necessary to help the animals. Dogs are sitting in their kennels every hour of the day, except for the ~10 minutes they get to spend alone in a yard. Amber does not care enough to be building any sort of enrichment routines for the dogs. So day in and day out, the dogs are staring at a concrete wall with nothing to do. Just waiting for those ten precious minutes they get outside. This is neglect, to put it frankly. Dogs are social animals just like humans, and they need interactions and mental stimulus in order to stay healthy. In my entire time at NHS, I only saw Amber directing a play group between two dogs, twice. And she did not allow anyone else to be a part of it, besides her selected favorite member of staff, because we had "other things to do". There are enough daily volunteers at NHS that it should be no problem to start a more robust enrichment program. The main road block seems to be Amber or any other employee at NHS in a position of leadership not wanting to put in the effort. But the dogs need more than just 10 minutes alone in a yard. More than a 5 minute walk by someone who isn't even handling them properly. The dogs there are in desperate need of more care, and it seems to me that not a single person from management to board member even remotely cares. The entire system at NHS needs to be reworked before the animals silently suffer any longer.

**Subject:** Letter to the NHS Board from a concered former dog staffer  
**Date:** Saturday, April 15, 2023 at 11:43:11 AM Pacific Daylight Time  
**From:** B Shewan  
**To:** jill@spcanevada.org, duern@reno.gov, irenereno@hotmail.com, mcgarcia@washoecounty.gov, panderson@cityofsparks.us, trudybrussard@gmail.com, kris.wells@att.com, ray.gonzalez@wfadvisors.com, brittany@brittanycooperlaw.com, max@renoaces.com  
**CC:** ssanchez@nevadahumanesociety.org, agrey@nevadahumanesociety.org

To Whom it May Concern Affiliated with the Nevada Humane Society,

My name is James and I am a recent resigned staff person at NHS. Upon leaving I had a conversation with upper management about my concerns during my time at the shelter. I would like to document my concerns and expand on them more here.

I began working at NHS in August of 2022 and left in April of 2023. I worked as a Kennel Technician on dog staff until January of 2023. Overlapping with this, I began as the Dog Foster Coordinator, the first of this position, in December of 2022 and continued until I left.

Admittedly, I do not have a background in animal care. The absence of my animal care background is common and problematic with NHS. This trend is made worse by a lack of knowledgeable training in dog handling and other basic animal care industry knowledge. I began on dog staff because I had just moved to Reno, needed a job, and wanted to work with animals. My background and core competency is in working with people; I have a Master's in Counseling and am trained as a psychotherapist.

Throughout my time at the shelter I had many different people confide in me about their concerns with NHS. Various people of all levels of hierarchy have disclosed to me about negative experiences and frustrations; volunteers, foster caregivers, former staff, staff from county, rescue groups, co-workers, management, donors, and trainers. People's negative experiences have been with clinic, euthanasias, lack of fair compensation, and dog staff policies ranging from cleaning, lack of dog handling training, gatekeeping of dog care, lack of transparency, the isolation of dogs from each other and people, lack of stimulation and enrichment, and the long lengths of stay including in Winter. For context, in Winter dogs are in smaller kennels, taken out of their kennels even less (15 minutes a day, and sometimes not at all), and interact with and see less people (only some dog staff and not volunteers) than dogs in the viewing pod kennels. Dogs are in Winter between intake and their evaluation, for behavioral reasons, including if they don't have an outcome plan (meaning they essentially sit there), for medical reasons, and even as they are available but the viewing pods are crowded. This is the section in the back of the shelter that I worked in as a Kennel Technician.

I have interacted with people who have been on staff and left because they have knowledge and experience of animal care practices nationally recognized. They are very upset by NHS' lack of embodiment of allegedly widely accepted policies including failures to maintain minimum animal care standards as recognized by the Association of Shelter Vets, or ASV. Noted concerns relate to reducing lengths of stay, evaluations, fostering, socialization such as play groups, adoptions, fear free approaches to dog behavior, and more. I am not the person to speak to these policies and their national context more specifically. I just deeply encourage NHS to take seriously that many different people with experience and credentials are frustrated for valid reasons.

I am obviously not holding the whole picture; none of us are. However I am sorry to say that an important part of my own concerns with the dog care at the shelter that I feel qualified to speak on are the outlooks of Amber, David, and Heather, Dog Manager, Supervisor, and Evaluator, respectively. It is quite simple; *they are very negative*. This is no revelation. They speak transparently about being cynical. My very first impression of the shelter was being interviewed by Staci, Amber, and Flea and I walked away with the

clarity that Amber is burnt out. Amber and David are *very distrustful* of people including their staff, volunteers, and adopters. They have consistent and pervasive compassion fatigue from being at the shelter for so long. David allegedly comes from a background with police dog training. I didn't see evidence of him being experienced with dogs and I have in fact heard of him undermining other behaviorists demonstrating more skill. I have seen that dogs' behavior can worsen around him because they are picking up on his energy around them. A background with police dogs is a very different orientation and arguably counterproductive for working with traumatized dogs in kennels. With Amber, again, it's quite simple. She doesn't *want* to be there doing that job. I'm not going to go into questioning why, then, she is. I will say that there is a narrative that things are just barely being held together and so people who have been at the shelter for longer are needed and that there aren't other people to do it. This is what's called a scarcity mindset which can develop from temporary circumstances (like how COVID impacted shelters) but isn't actually true. Therefore, dog care is being managed from a lens that reinforces this negativity.

While the pessimism is out in the open, the gravity of its impact on the animals well-being and staff morale is not seriously enough acknowledged. I wouldn't be compelled to write this letter if it weren't for the harm being done to dogs as a result of the negligence of individuals and the shelter addressing this burn out. More dogs are "behaviorally" euthanized. Dogs (especially in Winter) are only out of their small kennels for 15 minutes a day and even then they are alone in the yard. They are not playing with and learning corrective behavior from each other. They are not playing with and receiving enrichment and stimulation and attention from knowledgeable people. When I started, the kitchen door that connects to the large play yard was kept open so *that* dogs who were outside would get the chance to socialize with people coming in and out of the kitchen. Now, this door is kept closed. Dogs are highly social animals, and while they are at the shelter they are going through a traumatic, stressful, and confusing time. This neglect of their mental and emotional care because of endless distrust is not only harming the dogs but is also negatively impacting the morale of staff, volunteers, and the public as well as decreasing the "adoptability" of the dogs. Again, Amber, David, and Heather's distrust leads to gatekeeping which is an effort to falsely over control rather than learn from the dogs themselves. Our work would be so much easier and more rewarding if we trusted more people to clean kennels, the dogs to teach each other, and the public to learn how to engage with dogs at the shelter and in their homes. Instead, due to compassion fatigue we are removed from the framework that caring for dogs is really quite intuitive and that we are also animals that need not "other" them by, amongst other things, pathologizing their behavior in the context of unfamiliar and restrictive surroundings.

The thing is, I'm frustrated, yes, and deeply concerned, because no matter the intent, we have to be objective enough to be accountable for our negative impacts. But I'm actually really sad. When it comes down to it, I really *want* Amber to be doing what she wants. When I've asked her, she says that her passion is working with exotic animals. And I just really want this for her, seemingly more than she wants it for herself.

I think the concerns I'm trying to express are demonstrated well by the recent dog foster experience of Hot Cocoa, who I've worked with in Winter and as foster coordinator. Hot Cocoa is a one year old male Husky. He came to NHS November 21, 2022 as a stray from county animal control. As a young husky he was adopted within a few days and returned again within a couple of days due to a "family emergency" of the owner. He was adopted a second time after a few days and returned again within 3 days due to "nipping at owners mother" when he was being shooed away when he was seeking out food while she was cooking. He "never broke skin, or made any real contact." Again, Hot Cocoa was adopted for a third time within a few days and returned after 4 days due to "nipping and a bite incident." The notes about what happened are as follows:

*Per owner, Hot Cocoa bit both owners. The first incident was 12/7 noon time, owner found Hot Cocoa chewing and grabbed Hot Cocoa by the collar took him to the crate, Hot Coco resisted so owner pushed Hot Cocoa into the crate right above Hot Cocoa's tail, he turned around bit the hand that was holding the collar. The bite did leave puncture wounds and caused MINIMAL bleeding. The second incident was 12/8 in the evening, owner was picking up the Childs toys and putting them away. He thought the owner was playing and trying to get the childs toys and then grabbed onto to owners forearm, owner pushed Hot Cocoa off and crated him; there was only bruising left behind.*  
**THIS DOG NEEDS SOMEONE WHOSE PATIENT, HAS TIME TO TRAIN HIM, TRAIN HIM CORRECTLY.**

*HEAVILY ADVISE ADOPTERS NOT TO CRATE HIM WHEN HE'S "PUNISHED". BE SURE TO NOTE THAT HE DOES PLAY ROUGH. He's a good dog who needs someone who can tolerate some unwanted behaviors and whose willing to work those behaviors out of him- redirecting behaviors rather than scolding- he has separation anxiety and doesn't do well when yelled out.*

From here, Hot Cocoa went on a 10 day bite quarantine, which I assume was justified by the "MINIMAL bleeding." Hot Cocoa began a bite quarantine on December 9th, 2022 and from there was considered "unavailable" in Winter. He was considered behaviorally "dangerous" by Amber, David, and Heather and a plan for him to receive the correct, patient behavioral training or an outcome from the shelter weren't done. He sat in Winter for two months.

In early February I was able to find him a foster for a weekend sleepover. His foster caregivers said he was mouthy and at the end of the weekend when they were transferring him to his next foster they had to pull over because he was too aroused while they were driving. Otherwise, they reported that things went well.

After this weekend sleepover, Hot Cocoa went on superbowl Sunday directly to a foster home with a staff person from our clinic. She reported having "husky experience" and a desire to train him, and she is *staff*. When I came back into the shelter I learned that she had brought him to the Carson City shelter at 11pm the same night (how this was possible is unclear) due to him lunging at her when she tried to get him to go into his kennel by pushing him from behind, despite that this type of correction is consistent with what the third owner reported doing that escalated the situation (the first foster reported that he would go into his kennel voluntarily and that when they wanted him to go in they just tossed treats into the kennel rather than pushing him). This is also despite the note that this is not how he should be punished, which is not surprising given the kenneling he has been enduring. The staff foster caregiver reported that she tried to "correct" him multiple times and each time he would lunge and try to bite until *he walked away*.

These weekend interactions happened while his caregivers were not administering his medication prescriptions, including Trazodone, a sedative that is now given to a large population of the dogs when they get to the shelter. This is a controlled substance that was therefore initially not being sent home with dogs. However the side effects for rapid withdrawal can be hallucinations, anxiety, and even seizures. So now the dogs are sent home with Trazadone, however there's no guarantee that prescriptions are being given and it is common for dogs to be returned within a few days for behavior issues.

The staff foster didn't communicate with me, and so when I learned that Hot Cocoa was back at the shelter, I invited Amber to join me in sitting down with her to go over the specifics of what happened. When I turned to Amber and asked her what her thoughts were after the clinic staff member had left the room, she didn't express concern about the person's mishandling/training skills. Instead, she was focused negatively on Hot Cocoa's behavior in response. I was baffled by the foster's escalatory behavior with the dog and Amber's reaction. After this, Amber and David expressed to me that they wanted to euthanize Hot Cocoa because he should have been able to tolerate the person's behavior towards him. At this point I went ahead and got a trusted trainer and licensed dog behaviorist, Josh Green from Barkside, involved. After working with Hot Cocoa he said, "There's nothing wrong with this dog."

Hot Cocoa then sat, again without training or an outcome plan, but also without being euthanized, for over another month, again in Winter, until I was able to place him in a foster home with a volunteer. A volunteer who, in fact, is "patient, has time to train him, [and] train him correctly." He "can tolerate some unwanted behaviors" and is "willing to work those behaviors out of him- redirecting behaviors rather than scolding" and doesn't yell at him; all of which were identified early on as what Hot Cocoa needs. In all, Hot Cocoa has spent almost an entire 4 months in Winter. Hot Cocoa has now been in this foster home for two weeks and is doing very well, the details of which are reflected in his foster's notes and videos, Joel Nelson. Joel echoed Josh's initial impressions and reported to me after his first meeting with Coco, "there is nothing wrong with this dog." In foster Hot Cocoa does not display aggression, resource guarding, or dog reactivity to small, large, female, or male dogs, and he is "the star" of his ZoomRoom obedience class he attends with five other dogs he sits side by side with. He is still considered "unavailable," is receiving training from his foster caregiver, and ultimately in need of a permanent owner that isn't the shelter.

I was told by dog management after the experience with his second foster that he was still alive because I

was advocating for him. This means that Hot Cocoa would have had his life ended for being “unsafe” when it was clear to me that the fault was on humans not properly handling him including staff and fosters. If this preventable issue was addressed, was *believed* that it *could* be addressed, then Hot Coco could have had a chance to be happy and thrive much sooner. How many Hot Cocoa’s have instead been brought to the behavioral board, a board that makes decisions based on Amber’s initiating, and only requires three of five votes in favor in order to euthanize a dog the next day without transparency even amongst staff, and of which Amber and David are two of the five members, with fatal outcomes?

In summary, I am concerned about the well-being of the dogs at NHS and their needs being met. I am concerned with things carrying on the way that they currently are instead of longer term (five years or more) staff reflecting honestly. I am deeply concerned about the unnecessary euthanasias, low morale, under socialization and increased reactivity of dogs, and lack of implementation of standards of care resulting from Amber, David, and Heather’s negativity. The many dogs that depend on NHS could otherwise thrive under the care of a more knowledgeable, professional, and compassionate team.

Sincerely,

James



**Subject:** Fwd: Concerns within "Nevada Humane Society"  
**Date:** Tuesday, March 28, 2023 at 9:07:41 PM Pacific Daylight Time  
**From:** Cindy Hansen  
**To:** Jodie Wang

Jodie,

This is the letter Arthur (Punchy) sent minutes after our conversation.

I was just on the phone with him and was telling him you had advised to send it on to the BoD's.

Thanks.

Cindy

----- Forwarded message -----

**From:** Arthur Alvino Romero <[sonkun187@gmail.com](mailto:sonkun187@gmail.com)>  
**Date:** Tue, Mar 28, 2023 at 1:30 PM  
**Subject:** Concerns within "Nevada Humane Society"  
**To:** [zebberriggssimba@gmail.com](mailto:zebberriggssimba@gmail.com) <[zebberriggssimba@gmail.com](mailto:zebberriggssimba@gmail.com)>

To whom this may concern, I would first off like to thank you so much for introducing me to my wonderful little joy, "Punchy", while the experience of meeting the people within the facility was more than welcoming and warming, I had one concern and I would like to describe the events prior as well as my initial concern. I have grown up raising animals from a plethora of beginnings, from the common stray, purebred, wild, docile and all have lived long happy lives. I have come to learn from living life, no animal is born bad, weather it be dog, cat, human and anything else we may contribute to the conversation. I loved my experience with The "Nevada Humane Society" but I did have a concern with one of your volunteers. There was a young man around my age named "David" at the shelter, David was the volunteer who brought Punchy to me for the first time, and this is where my concern begins to arise. David and punchy did not get along and I could notice it from the start. When David arrived with punchy and we proceeded to the visiting area, David's first reaction was to insist Punchy is a dangerous animal and I should be afraid of him. You should never show fear to a dog because they are a lot more aware of situations than we are and you will never have a calm dog because they can sense the unease when you try to give commands. When I told David I wanted Punchy he laughed at me and said that nobody should have Punchy. From a volunteer who is supposed to spend their time building up animals with love and guidance, this offended me. I have a deep passion for all life on Earth and for someone who I feel should have similar ideals to say such a thing is beyond heartbreaking. It brought concerns to me only to find out after talking with the only person allowed to walk Punchy, her name is "Cindy" and she is an angel! Punchy's energy around her was calm and docile and I noticed that right away. I fell in love with Punchy because of this and knew I had to have him. While he was in the shelter I was informed Punchy would get overexcited and bite, but since he has been with me he does not bite me, he listens to me, gives everyone he meets kisses and loves and has not once acted out of line, he walks by my side without resistance and loves his stuffed animals! I have even brought punchy back to visit Cindy and Cindy commented that Punchy is at peace and you can see it in his demeanor, that's all I want for my baby boy and all the animals in the shelter. My final concern was when Punchy was visiting Cindy, He caught a glimpse of David and for the first time since he was with me, Punchy began to act wild and out of control as well as trying to use teeth again, I had to take him home and that is when he finally calmed down. Dogs are very smart creatures and for my Punchy to act like this towards someone. I must let the people supervising over the facility be aware of my concern. I hope my words bring resonance to you because the words of multiple people at "Nevada Humane Society" have shaken me to my core.

Kind regards,

Arthur Alvino Romero

Sent from [Mail](#) for Windows

----- Forwarded message -----

From: **KC Gardner** <[kathcgardner@icloud.com](mailto:kathcgardner@icloud.com)>

Date: Sun, Apr 16, 2023 at 7:11 PM

Subject: NHS Concerns

To: <[ghall@nevadahumanesociety.org](mailto:ghall@nevadahumanesociety.org)>, <[sschull@washoecounty.us](mailto:sschull@washoecounty.us)>, <[art2134@gmail.com](mailto:art2134@gmail.com)>, [AHILL@washoecounty.gov](mailto:AHILL@washoecounty.gov) <[AHILL@washoecounty.gov](mailto:AHILL@washoecounty.gov)>, [JHERMAN@washoecounty.gov](mailto:JHERMAN@washoecounty.gov) <[JHERMAN@washoecounty.gov](mailto:JHERMAN@washoecounty.gov)>, [MECLARK@washoecounty.gov](mailto:MECLARK@washoecounty.gov) <[MECLARK@washoecounty.gov](mailto:MECLARK@washoecounty.gov)>, [MCGARCIA@washoecounty.gov](mailto:MCGARCIA@washoecounty.gov) <[MCGARCIA@washoecounty.gov](mailto:MCGARCIA@washoecounty.gov)>

Attention:

Greg Hall, CEO

NHS Board of Directors

Washoe County Regional Animal Services Advisory Board

Dear NHS Board of Directors and Mr. Hall,

I would like to start with an introduction. My name is KC Gardner, and I am writing to you all today to express my concerns over a pattern of what I believe to be incompetency of NHS dog staff that is leading to dog suffering, unsuccessful adoptions and dangerous situations for the public. I am not alone in these concerns. They are shared by my customers and other respected qualified K9 experts in our community.

I have worked in the breeding, training, handling and grooming industry since 1992, when I traded a legal career in the military for my dogs. I have been very active in fostering, personally, I have had dogs of my own that received their Canine Good Citizenship Certification with the AKC and Tricks Ribbons. As well as, Field Trials, Water Dog, Gun Dog, Splash Dog awards for competitions; ALL with positive reinforcement training. Building trust with my dogs, as opposed to hurting or scaring them into doing the behaviors I ask. I am a certified AKC CGC, CGCU, CGUC and TRICKS dogs Evaluator as well as ADPT nationally recognized. I train 40+ dogs DAILY, to transition into new homes and STAY there.

I work with multiple adoption/rescue groups to better the chances of these dogs in need, on many different levels. I donate MY personal grooming services (so dogs have a better chance of getting adopted). I donate my training time and time in my gym (so dogs that have been in a facility for extended stays have some zoomie time and TRAINING).

I donate free services so adoptive families have the resources to keep a shelter dog in their home for the life of the dogs. I give all adoptive families a free evaluation and a free private training to get off on the right foot and hit the ground running.

I DO WHAT I DO SO ADOPTED DOGS SUCCEED.

I currently regularly donate my time and facility weekly to local rescue groups and shelters, welcoming dogs and volunteers to use my facility and experience in providing enrichment and obedience training. I used to provide this service to NHS, but have elected to cease doing so based on my observations of the quality of NHS dog staff, NHS adoption practices and lack of basic level of care as recommended by the Association of Shelter Veterinarians (ASV) not provided to NHS dogs.

Here are my **FIRST HAND** experiences. There are countless others I have heard from my clients, community colleagues and advised on over the last year.

Last year one of your senior dog staff **David Smith** visited my facility, along with one of your brilliant handlers (Josh Green) to tour my facility and see what we offer our dogs and customers. While inviting him into “my home” I found him argumentative and with seemingly no knowledge of even the most basics of dog enrichment and psychology. He kept telling me he had a history of “training police dogs”. I have NEVER spent 45 minutes arguing with a person over how to handle shelter dogs, until this visit. He had no understanding of dogs, except some crude and cruel protection and aversive handling of dogs. **NO** person should ever try to relate to a shelter dog using fear and pain, for any kind of training. This logic not only escaped him but frustrated him.

Even if he does have his alleged experience, which I question, this by no means qualifies him to work with shelter dogs, as their needs for health and success is quite the opposite of police and military dogs. Police and military dogs are trained to elicit stress and aggression using pain, fear and other aversive techniques. This is the exact opposite of what a qualified shelter dog staff member should be doing.

In addition, while anecdotal, the behavior of the dogs around David Smith tells me all I need to know. He doesn't seem qualified and has the wrong energy for vulnerable shelter dogs. Put simply, dogs don't like David. He doesn't have the passion or knowledge to see their success. He elicits stress and aggression in them.

At one point, he was on the leash with a shelter dog the volunteer brought to us, and I **personally removed the leash from his hand and told him he can not handle a dog that way.**

If **David Smith** is senior dog staff at NHS this represents a serious quality control and executive level management failure at NHS. If he is so inappropriately unskilled, how good can the people he trains and manages at NHS be? How could he even get hired to begin with?

In addition, last month **David** came in my store asking for more donations and more free training offerings for NHS adoptions. He was contentious and disrespectful to my Front Desk Supervisor, who ultimately felt for the dogs at NHS and donated a gift card. Based on his representation of NHS in our community, my concerns about NHS treatment of animals and the concerns and experiences of my customers with NHS, she made it clear that we no longer support NHS.

There are serious failures and incompetency in NHS adoption practices, such as misleading adopters about dogs, misdiagnosed behavior problems, and inappropriate matching of dogs and homes. This unfairly misleads adopters and most importantly creates dangerous situations for adopters and our community. Young large breeds adopted out to elderly couples, dogs who haven't been properly screened into home with resulting injuries to current dogs or people, a lack of dedication to finding the appropriate match for adoptive dogs, refusal to take the dogs back when these things occur, have resulted in damage to families, pets and most importantly the dogs being adopted out and marked as DANGEROUS. Often resulting in unnecessary euthanasias.

NHS practice of drugging dogs on Trazodone and Gabapentin is excessive and dangerous. The heavily drugged dogs the adopters meet in your meeting rooms is unfair and misleading. The public thinks they are getting a calm gentle dog, when in fact they are often getting a hyper aroused, understimulated dog with behavior problems. Then, NHS sends these dogs to their new home with no Rx refills or instructions on how to gently detox these vulnerable animals. Within 2 days the dogs are rapidly detoxing in a new and stressful environment. Often leading to damage of property, bites and potentially seizures.

The side effects for rapid detox of Trazodone

- Constipation
- Diarrhea
- Dry mouth
- Headache
- When stopped abruptly: agitation, [anxiety](#), sleep disturbance
- Low blood pressure
- Manic episodes
- Serotonin syndrome: hallucinations, agitation, delirium, coma, fast heart rate, muscle tremor, dizziness, stomach upset
- Increased risk of bleeding
- Hyponatremia
- Seizures

It is completely unethical and dangerous to send a heavily drugged dog with no prescription refills to a new home with well meaning, but unskilled adopters. This practice can and does lead to bites, for which the dogs ultimately pay more with their lives.

My customers and myself are busy people with many demands on our time, but it would appear that things have gotten so bad at NHS that we must finally say something. I am not alone in my refusal to financially support the NHS anymore. Many donors are frustrated at the lack of executive level and staff competency, and thus animal suffering, we all see. We are not alone in our concerns about the state of decline at the NHS over the last few years. I have witnessed some of the most amazing NHS employees, who's sole dedication was to the welfare of ALL these animals; lost and sacrificed due to politics and management's incompetence. Often these people have extensive animal care credentials and experience, take their concerns to NHS executive management and nothing is done. I do understand that the NHS truly has to be run like a business. However, it is imperative that businesses operate with knowledgeable, reliable, caring employees. In the case of the NHS, THIS IS NO LONGER THE CASE.

**I request the following from the NHS Board in writing:**

I encourage the board to do their due diligence and look into what actual qualifications David Smith has.

What verified qualifications does David Smith have?

Who promoted him to his current position and what qualifications and knowledge did they have to do so?

What ongoing evaluation and training standards is he being held to?

Is he responsible for training NHS dog staff?

Is he responsible for any behavior modifications or evaluations?

Why are so many dogs at NHS misdiagnosed with behavior problems that in my professional opinion are not accurate?

Who evaluates dogs and diagnoses their behavior?

What qualifications do they have and what evaluations standard practices are being followed?

Who is in charge of adoptions and dog meet and greets?

What qualifications do these people have?

Who is training them?

Why are so many dogs at NHS drugged on Trazodone and Gabapentin and sent home with no prescription refills?

Is this still in practice?

If not still a practice, when did this change and for how long was it a practice?

What percentage of the total dogs in the NHS are currently on Trazodone and Gabapentin and how does this compare to nationally recognized standards and at what dosage?

There is a saying in dog behavior modification that “energy travels down the leash”. I believe the same is true in any organization. It is the responsibility of the NHS Board to ensure that executive management is knowledgeable and necessarily qualified to not only provide ethical and appropriate care for these animals, but also to be capable of hiring the correct, appropriately educated, caring staff.

KC Gardner

Vice President

PennyPhan Partners Inc

Zoom Room Reno Summit

C)775.409.6565

**Nevada Humane Society****Statement of Functional Expenses**

For the year ended December 31, 2021 (with comparative totals for the year ended December 31, 2020)

	<b>Program Services</b>			
	<b>Public Service</b>	<b>Animal Care</b>		<b>Total Program Services</b>
		<b>Clinics</b>	<b>Shelters</b>	
Salaries and wages	\$ 208,542	\$ 1,012,897	\$ 1,791,432	\$ 3,012,871
Payroll taxes	15,525	71,755	117,841	205,121
Employee benefits	25,617	79,955	191,534	297,106
<b>Total Salaries and Related Costs</b>	<b>249,684</b>	<b>1,164,607</b>	<b>2,100,807</b>	<b>3,515,098</b>
Accounting	-	-	-	-
Advertising	-	-	-	-
Bank and credit card charges	-	-	25,758	25,758
Communication expense	3,210	1,536	43,396	48,142
Computer services	1,870	5,105	14,695	21,670
Depreciation	-	31,101	80,861	111,962
Donated supplies and services	-	-	433,279	433,279
Dues and subscriptions	80	2,656	275	3,011
Equipment rental and maintenance	285	7,199	37,373	44,857
Facility lease	-	23,581	278,164	301,745
Insurance	5,513	5,513	42,882	53,908
Janitorial and facility maintenance	-	350	117,798	118,148
Meals and entertainment	-	240	286	526
Miscellaneous	-	-	1,144	1,144
Office expense	-	469	3,693	4,162
Postage	-	-	51	51
Printing	-	-	121	121
Professional services	893	179,179	6,684	186,756
Property taxes	-	-	294	294
Staff development	75	3,982	261	4,318
Supplies	2,980	360,461	139,122	502,563
Travel	1,724	6,453	19,586	27,763
Uniforms	-	-	2,435	2,435
Utilities	-	17,185	60,146	77,331
Volunteer expense	8,561	-	-	8,561
<b>Total Expenses</b>	<b>\$ 274,875</b>	<b>\$ 1,809,617</b>	<b>\$ 3,409,111</b>	<b>\$ 5,493,603</b>

The accompanying notes are an integral part of these financial statements.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	362,700.	303,914.	49,072.	9,714.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,244,399.	2,718,954.	435,588.	89,857.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	344,120.	287,111.	57,009.	
10 Payroll taxes	247,257.	205,121.	34,971.	7,165.
11 Fees for services (nonemployees):				
a Management				
b Legal	2,230.		1,775.	455.
c Accounting	22,500.		22,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	96,539.		96,539.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	243,566.	186,755.	45,411.	11,400.
12 Advertising and promotion	78,575.		72,279.	6,296.
13 Office expenses	159,912.	96,388.	54,120.	9,404.
14 Information technology	78,627.	21,671.	48,278.	8,678.
15 Royalties				
16 Occupancy	339,491.	317,517.	21,974.	
17 Travel	33,473.	27,764.	4,679.	1,030.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	885.	526.	359.	
20 Interest	5,763.		5,763.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	124,402.	111,962.	12,440.	
23 Insurance	57,651.	53,907.	3,744.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>SUPPLIES</b>	523,012.	502,563.	10,471.	9,978.
b <b>DONATED SUPPLIES &amp; SERV</b>	327,711.	318,015.		9,696.
c <b>POSTAGE &amp; PRINTING</b>	77,026.	172.	73,787.	3,067.
d <b>REPAIRS &amp; MAINTENANCE</b>	53,318.	44,857.	8,461.	
e All other expenses	25,466.	1,144.	9,803.	14,519.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	6,448,623.	5,198,341.	1,069,023.	181,259.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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



## Validity in Sheltering

In this paper, I hope to make a case for using more scientific approaches to obtaining information, enacting policies, and outcoming animals. In this paper I hope to prove that creating an environment of learning, discovery, and cooperation will create a better shelter. I will give background into the study of behavior itself and why a behaviorist would absolutely need to take continuing education courses. I will outline why a peer reviewed scientific article is so profoundly better than any other form of information by outlining how they are made. Then I will point to the human aspect and explain why this will make a more humane environment for the humans in our shelter (staff, volunteers, and community). I am writing this paper with the intention of asking you to reconsider the use of the ASV as a tool for building a better shelter.

Psychology is a term to describe the study of behavior. Psychology does not pertain only to human behavior. Psychology was considered a “pseudoscience” for a very long time. It was not until 1875 that the first psychology course was taught in the US at Harvard by a Physiology professor. Even then, it was not respected and considered to be more like Philosophy than science. It was not until WWII after Nazi Germany that Psychology got any real funding. At the time, the world was left wondering why the holocaust happened. This brought forth funding into studying the human mind and discovered one of the most famous and profound discoveries of human psychology – Cognitive Dissonance. This then paved the way for studies conducted on animal behavior. It’s important to note that the study of both these things is less than 100 years old. And in those 100 years, our understanding of behavior (including animals) remains mostly inconclusive. Although we have a lot of theories about it, they are just as likely to be false. For example, the public often talks about hormonal imbalances (high cortisol, low serotonin, etc.) as being the root cause of mental disorders in people. This is likely false considering the use of Fluoxetine does not 100% of the time cure depression. Fluoxetine is only FDA approved because it is very effective in slowing reuptake of serotonin. But if it almost always works in increasing serotonin; why does it not cure depression just as much? The only logical conclusion is that serotonin levels and depression do not have a causational relationship; just correlational. It’s still prescribed as treatment because it has been found to give some relief in the symptoms of depression; but it’s not a cure. Giving this example was only done so to express that every “behaviorist” needs to consider that new discoveries and new concepts are occurring all the time. The general interest the community has in Psychology that they’ve never had before is bringing much more research. And it’s important to note that science itself is constantly completely abandoning very big ideas, very quickly because of new findings. We have a responsibility to the lives in our care to continue to learn. The only way to be the best behaviorist you can be, is to open your mind to being wrong. And the best way to do so is with scientific studies.

The fundamental idea that all scientific studies should model is attempting to prove something wrong (not right), using a control to account for other contributing factors, and using observations rather than assumptions. The reason for proving something wrong instead of right is because of a concept known as Confirmation Bias. Confirmation Bias is the tendency for humans to use newfound evidence to confirm their own beliefs; not challenge them. For example, if you believe skipping a resource test will result in more bites, every time a community member gets bit over resources after skipping the resource test, you will develop a stronger belief that it is the resource test preventing bites. This is a dangerous line of thinking because you are ignoring all the times they didn’t bite. To properly test this, you would need to collect bite data from when you are doing a resource test *AND* when you’re

not. This is what “control” is. It proves what you are assuming is having an effect is truly having an effect by removing other variables. Scientific studies also make a strong point to only interpret physical data collected. In a study, if you are to say “this happens when this happens” you need to have seen that it happened, measured it, and recorded it. For example, we closed our kennels because we theorize it lowers the stress of our dogs. What metrics did we use to develop that assumption, and did we measure anything? Are there less bites than when we had them open? Are we measuring the cortisol levels before and after closing them? Is it the particular dogs we have now who handle this better? Even if we have less bites since we closed them, is that enough to say that it was *this* policy that made that happen? Using data to make our assumptions is much more effective than theorizing on what we assume is happening.

For an article to call itself “peer reviewed” it must be reviewed by a board of other experts in the field who make sure it follows the ideas outlined above. It’s important to note that this is because science is aware of the fact that people are imperfect. That people can build more comprehensive, accurate, and effective assumptions together rather than alone. No matter how much of an expert you are, your article must still be reviewed for bias and logical fallacies. Humans have terrible memory, can only process one thought at a time, and have a very emotion-based perspective. Just like animals, we use our emotions as a very strong basis to understand the world around us and build associations. For example, one of the arguments for why we close the kennels is because people don’t read signs and will end up in places they don’t belong. I would say this is an emotion-based assumption because we cannot tell if people are reading signs or not. Consider that 20% of this country is illiterate. Some people simply speak another language and are not capable of reading signs. You must use universal symbols to communicate with these people (a stop sign, a green light, etc.). There are also other things to consider about the policy of closed kennels. How does this affect adoption numbers? How does it affect how often people visit the shelter? How does it affect donations? How does it affect the success of matches being made? What does the public think of it? Attempt to prove yourself wrong and your mind opens to many new possibilities and a more comprehensive understanding.

The only time you learn is when you are wrong. What I am trying more than anything to express is that working in a shelter for years and years does not make you an expert. You could spend every waking moment of the rest of your life trying to replicate the data/observations collected concerning behavior and shelter policies and not even scratch the surface of what is out there. You must look to what other shelters are doing and what the effects of those policies are. Instead of arguing about what the idea is, you should argue about *how* you made that assumption. There is this common belief system that is often used to justify our decisions by saying “that’s just an opinion”. In peer-reviewed articles, there are no “opinions” because when someone is making a claim, the other party says, “show me the data”. The extent of “opinions” in academia are arguing over whether data is conclusive or not. There is a lot of tension in this shelter purely because you are arguing about things in theory and not in fact. There is a lack of people challenging themselves to answer the “why” and are simply looking to the “what”. Education is how you make up for the fact that you are *one* person who has worked with *some* dogs in *one* shelter. The real reason humans are as developed as they are compared to other species is our ability to transfer information to each other through speech/writing. It is truly our greatest strength. Think about how many lifetimes of research and experimentation it took to create a cell phone. Humans are only great when they do things together. A team of somewhat versed people on behavior will always build better results than a single “expert”.

There's another important fact about being a shelter "behaviorist" that I think must be considered. It's that dogs DO NOT behave normally in shelter. Research on the effects of dog behavior in shelter is everywhere; and they almost always conclude one thing – you cannot predict how an animal is going to behave outside of shelter based on their behavior in shelter. It's important to note that you have likely never seen the dogs you spent a lot of time "warning" the public about just completely shift outside of shelter. You never hear about the dogs who didn't need to decompress, the bite risks that literally never gave any indication of aggression after adoption, or "under-socialized" dogs that were very friendly outside of shelter. The point I'm trying to make is that if your complete understanding of dog behavior is built around your interactions with dogs in a shelter; that is an extremely incomplete understanding of dog behavior in general. Dogs are kept in loud kennels, little room to move around, are socially isolated for 23-24 hours a day, and have often undergone trauma. The United Nations considers keeping a human being in social isolation for more than 22 hours a day a crime against humanity. This is because social isolation is a very extreme stressor for a social organism and borders on the line of torture.

Dogs in shelter are being attacked with stressors from all 5 senses. This is why I advocate for using enrichment/training as your "evaluation". If you want an accurate picture of how a dog will behave in the home, you *must* lower their stress. And with this kind of approach, you collect more data by simply spending more time with the dogs. Everyone I have ever met that has worked a long time in shelters eventually develops this over-arching belief that handling dogs in shelter is more dangerous than in other environments. It is not – these are literally the same dogs that are living out in the community. We get them from the community. The need for restrictive handling is created by stress. We create the need for strict handling policies by keeping the animals here at all. Obviously, some dogs are truly dangerous. But the fact of the matter is these dogs are *extremely* rare and most of our dogs' behavior is a manifestation of the fact that they are in shelter. Dangerous dogs also obviously present themselves. You should need absolutely *no* training in dog behavior to identify a truly dangerous dog. What you need training in is figuring out *why* a dog is behaving fractiously. I am not asking the shelter to be unsafe – just to have empathy for what the dogs are experiencing. To safely let dogs out of the kennel and safely conduct enrichment, play groups, etc., you must be able to accurately read and correct fractious behaviors.

This leads me to my final point; information on evaluations. There is literally no recorded data that indicates an evaluation is accurate in predicting behavior outside of the shelter. The most accurate evaluation ever tested was only 45% accurate in one instance. Most evaluations are recorded as being 25% accurate. It's also important to note that this is not uncommon knowledge for our grant givers, community, and volunteers. Conducting evaluations could be considered an unethical practice. To restrict an animal's adoption and make euthanasia decisions based on them is a practice that will reflect poorly on us at some point as the rest of the animal welfare community moves away from them. We simply need to stop.

The exact evaluation we use was developed in the late 1980's and was developed and researched by one person with a master's degree in behavioral analysis, around 1,000 dogs, and one shelter. The person who developed it also happens to sell it. The ASV is written by 19 people with Doctorates who must be in full agreement with anything they put in the ASV. They are Ivy league professors, shelter managers, and professors at accredited universities. They all live in different parts of the country. There are 100s of studies in the ASV that were conducted by someone with a relevant

degree higher than a bachelors (meaning at least a couple hundred other people conducted these studies). The data is collected from almost every shelter in this country (anyone who receives funding from any of the major grants like Maddie's Fund). It is not an exaggeration to say this data probably could be traced back to millions of dogs. It should be obvious that there is likely something wrong with our evaluation, based on these facts alone. It's important to note that I do not believe Evaluations are completely useless. Identifying severe cases of resource guarding and dog aggression does benefit the community and helps keep them safe. But if we are under-staffed and don't have the means to put together a better behavior program; evaluations should be at the bottom of the list of things we do. Because they are simply the least effective methodology of screening dogs for fractious behavior.

There is also an argument to be made that it's been working out just fine as it is. Which is a fair point, but If I had access to our numbers; I would not be shocked to see that this shelter does not produce better numbers than a shelter without a behavioral program at all. Specifically referring to bites, returns, and length of stay. The fact that nothing bad is happening is more of a testament to how we overestimate the danger of dogs. When our practices are tested in studies as being ineffective, and nothing bad is happening – dogs must not be as dangerous as we make them out to be. We collect almost no information about our dogs to give to adopters. And our dogs are still just as successful as they always would have been. If we literally give almost no information about our dogs to adopters, what accounts for our success? It's the dogs; not us. It's not the evaluation that is keeping us from placing dangerous dogs; it's the fact that identifying dangerous dogs is just common sense. We have some good policies that also make up for that.

The dogs we fail are the dogs that have more complicated behaviors that present aggression in shelter but wouldn't have outside. The dogs we fail are the ones where an adopter really needs both accurate and informed information on how to handle them and we simply cannot give that to them. Because no one is educated or really understands the transition from home to shelter. Telling someone to completely isolate an animal in ALL circumstances is fine until it isn't. Obviously, there is a dog somewhere who would not benefit from more isolation once in a home. Behavior is truly more complex than that, there is absolutely no rule of behavior that will hold true in every circumstance. It's important to recognize that most of our counseling is counseling based in "worst-case scenarios". They are blanket statements that really don't apply to every animal; but if followed will guarantee safety. People don't listen to our counseling because our lack of knowledge on behavior becomes obvious when we say "always do this" but they've never done that in their whole life, and it's worked out fine. Behaviorists create this information and these blanket statements to make up for the fact that most shelter employees can't afford to become true behaviorists. You must understand *why* you isolate animals when taking them home to properly give that counseling.

This point also further presents itself because we don't do cat behavior evaluations on every cat. We do it as necessary; and that's what you should do when volume is high. We move the obviously friendly ones very quickly and only hold cats when we actually have a reason to. Talk to anyone whose worked with both cats and dogs; and they will say that cats are much less predictable and harder to keep yourself safe from. Why do we have such intense policies on dogs but not on a potentially more dangerous animal?

I hope by this point, I have proven that group-thought and reaffirming our own beliefs have overtaken learning, training, and educating. This causes conflict in shelter and in the community. We

could/should always learn more. Or try someone else's techniques. Building your knowledge of dogs by your own experiences and what people tell you to believe will leave your knowledge incomplete. Anger, fear, and sadness are treated in dogs with compassion and love; and with people. Not with restriction and barriers. I simply want this shelter to be the idea of what everyone hoped animal welfare would be. A celebration of the bond between humans and animals. A place where employees feel like their work matters. Where the animals, staff, and volunteers are happy to be here. Where the staff sees the community as our greatest ally; not something to be feared. Where staff aren't constantly arguing with each other because everyone is open-minded to a new idea/technique. Where we try a new idea or read a paper before we say it's wrong. To be honest, I could easily write at least 10 pages with citations of studies to help improve this shelter. The over-arching belief that dogs are dangerous and people are not to be trusted is everywhere in this shelter. In our policies, in our staff, and in our hearts. And it truly takes its toll on everyone here and everyone who interacts with us. We're not working towards adoptions; we're working on keeping our animals from the wrong people. So instead of writing a massive paper on all the techniques and policies we have that I think express this idea to the public; I wrote something that I hope will open your minds to what people are really saying.




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March 28, 2023

Nevada Humane Society  
 2825 Longley Lane  
 Suite B  
 Reno, NV 89502

Attention: Members of the Board of Directors

Kris Wells ([kris.wells@att.com](mailto:kris.wells@att.com)); Rita Eissmann; Stephanie Berggren; Paula Thompson; Stephen Festa; Raymond Gonzalez ([ray.gonzalez@wfadvisors.com](mailto:ray.gonzalez@wfadvisors.com)), Nancy Wenzel; Brittany Cooper ([brittany@brittanycooperlaw.com](mailto:brittany@brittanycooperlaw.com)); Jay Schuerman; Max Margulies ([max@renoaces.com](mailto:max@renoaces.com)); Robert Kirchman

Dear Members of the Board of Directors,

RE: Slander of Real World Canine and its owners by NHS senior staff

It has recently come to our attention that senior members of NHS staff, David Smith and Amber Grey, have been spreading unconscionable, unfounded and malicious lies attacking me, my wife, and the company we own, Real World Canine.

There are three slanderous statements from your staff members, Mr Smith and Ms Grey, that I would like to address in this letter:

1. We, (my wife and I) have “swastika stickers” on our cars.
2. We were “rejected” from adopting a dog by NHS, and used someone else to adopt the dog for us, and are abusing that dog.
3. RWC does not treat its customers’ dogs well.

Slanderous Statement #1: Needless to say, there are no “swastika stickers” to be found on any of our three vehicles. I cannot begin to tell you how outraged we are that Mr. Smith and Ms. Grey would state that we have any association with the Nazi party or its symbols on our vehicles; insinuating that we are Nazi sympathizers at best, and Nazis at worst. This is a personal attack by NHS senior staff members, that borders on a hate crime. As well-educated people, we are very aware of the tens of thousands of homosexuals who were murdered by the Nazis during World War II. To associate us with an organization that has murdered people (like us!) based on who they love is beyond slanderous and shows a level of malice that is unworthy of any representative of a charitable organization, especially senior staff members. My wife and I own several companies. One of them is an engineering firm that works for the Department of Defense (DoD). The work that we do for the DoD is Top Secret, my wife and I each have Top Secret security clearances, and have had those



clearances for at least 30 years in my wife's case, and almost 10 years in mine. To receive this level of clearance, our entire financial, social, and personal lives are routinely scrutinized by the Defense Security Service. If we were Nazis, we would not have our current security clearances. NHS senior staff's accusation that we are associated with the Nazi party is not only unfounded, it borders on criminal.

**Slandorous Statement #2:** The accusation that my wife and I have ever been denied adoption is completely fabricated. This story could only have been generated from within NHS, and could easily have been debunked by NHS records. We have NEVER been rejected for pet adoption by NHS or any other organization. I ask that you pull our records from NHS and verify that this spiteful slander is completely fabricated. It is concerning that NHS senior staff members would not even bother to look through their own records before making this slanderous statement to others. Quite frankly, this action indicates an extreme level of hostility and animus harbored by your staff, Mr. Smith and Ms. Grey, against us and/or our company. Neither I nor my wife have ever met Mr. Smith or Ms. Grey. We cannot tell them from Adam or Eve. We cannot imagine why they would feel the need to attack and besmirch us personally, and wonder who stands to benefit from them spreading slanderous lies against us.

**Slandorous Statement #3:** The accusation that RWC's treatment of our customers' dogs is anything short of exceptional is completely false. RWC has the lowest dog to handler ratio of all licensed dog daycare facilities in Reno. We have treadmills and a 30 ft pool that dogs swim in with a life guard present. Our boarding dogs are monitored 24/7 and are never left alone, in case an accident happens. We have a permitted 7,000 sq ft outside turf area that dogs can use for exercise and play. Our staff love and cherish the dogs under their care. Most importantly, we have the most loyal customer base of any dog daycare facility in Reno. At least 90% of our new customers come to us through word-of-mouth from a current customer, and we have 5 new customers every week. As I mentioned in the previous paragraph, neither I nor my wife have ever met Mr Smith or Ms Grey. Neither of them has ever been to our facility, or had discussions with our managers about the facility and how we operate. For NHS senior staff to make slanderous statements about RWC without a shred of evidence, shows a complete lack of ethics and a total disregard for professional behavior. In my humble opinion, this extremely corrupt behavior is unworthy of a staff member put into a position of power to represent NHS.

It is unclear how many people Mr. Smith and Ms. Grey have slandered us to, or if any other NHS staff member has also engaged in slander against us. We are aware of their actions because a loyal customer of ours, who is also a volunteer at NHS, Cindy Hansen, heard those slanderous statements, and approached us to verify the veracity of the claims. As a customer, she was concerned that those statements might be true. She was told that the aforementioned accusations were purportedly



based on something a former employee of RWC said. If this is true, then NHS is guilty of hiring people into positions of responsibility, who are willing to repeat salacious statements from disgruntled former employees, without any attempt to verify the facts. The unethical behavior displayed by Mr. Smith and Ms. Grey is so breathtakingly brazen, that I must question if ethical standards of behavior are completely absent at the NHS, such that these two employees believe that they can engage, without consequence, in salacious rumor-mongering and naked animus perpetrated under the protective cloak of NHS' name, against people whom they do not know, who actively support the dog community in Reno, and who have supported the NHS in the past and very recently.

We have been long time supporters of your organization, including:

- We adopted a dog with congenital heart issues (named Kona by NHS) in 2016. Because she had heart issues, we were informed that she would get free veterinary care for the remainder of her life. We informed Kimberly Wade (with whom we arranged the adoption) at the time that NHS had better things to do with their time and money and we paid for her care for the remainder of her life.
- We adopted another dog from NHS in 2017 at the annual gala who is living her best life with us. Obviously, we attend fundraising galas and donate money at such events.
- Over the last 7 years, we have made personal donations of \$4355 to NHS, including purchasing a table for our RWC staff to this year's Bubbles and Buddies Champagne Brunch. We also make monthly contributions to the HSUS, Humane Society of the United States, to work on legislative changes to improve the lives of all animals.
- This past Christmas, RWC collected dog supplies and held a raffle for free day camp packages to raise money for the NHS and SPCA. We raised \$607.50 in donation for each organization. We also collected beds, food, and toys to benefit NHS.
- Lastly, we made a provision in our will for the NHS to receive 10% of our estate (>\$500,000 value currently), upon our demise. A copy of the relevant page is attached.

It is with great sorrow and disappointment that we find ourselves at this juncture, where the actions of NHS representatives Mr. Smith and Ms. Grey have demonstrated the unworthiness of NHS to receive any future support from us. I am writing to you to bring this matter to your attention, as it is the responsibility of the NHS governance to ensure the ethical behavior of all of its staff members, to whom they have given authority to speak and act on behalf of the NHS. Additionally, as there have been egregious personal attacks levied against us by senior staff members of NHS, I must insist that I receive a written response to this letter from the Board. In your response, I would like to know:





1. What actions will be taken against Mr. Smith and Ms. Grey, for their unethical and slanderous actions?
2. If they were repeating unfounded information from a former RWC employee, we want the name of the person, as we may take legal action against them.
3. What actions will NHS take to address the fact that there are likely other persons that have heard NHS representatives spreading unfounded rumors about us personally, and RWC, that is detrimental to our reputations personally, and to our business?
4. What will NHS do to ensure that such unprofessional, unethical, and maliciously hostile behavior never happens again?

It is not my intent to harm NHS as an organization. As can be seen, we have been staunch supporters of the NHS. This is why I am giving you, the Board, an opportunity to rectify the actions of two rogue senior staff members. However, if nothing is done to assure me that this is not a systemic NHS problem, I reserve the right to publicly disseminate the aforementioned events that occurred. We have many customers, business colleagues, and friends who are also donors to NHS, who would be outraged by your representatives' repugnant actions against us. I also reserve the right to file suit against the NHS, and against Mr Smith and Ms Grey, personally, for slander.

Yours Sincerely,

*Jodie Wang*

Jodie Wang  
Owner/CEO  
Real World Canine

Jodie Wang, Owner/CEO  
Real World Canine  
1355 N. McCarran Blvd.  
Reno, NV 89512

Dear Jodie,

Thank you for giving us the opportunity to investigate and respond to your letter regarding Nevada Humane Society. Late in February, a volunteer (Cindy) participated in a discussion between two employees (Amber and Kait) related to a potential partner, Real World Canine. Staff and the volunteer were looking at having Real World Canine possibly assist an NHS dog named Punchy and perhaps establishing an ongoing relationship between NHS and Real World Canine.

The discussion involved staff recall of a guy in shorts who had a swastika tattoo on his calf, possible stickers on his car, and who they believed had been denied adoption by NHS at some point. The context of the conversation was whether or not the person being discussed worked for or had any affiliation with your business. During their discussion and upon researching NHS records, they determined that the person they were thinking of had nothing to do with Real World Canine or any individuals involved in the business. Upon determining that this was a case of mistaken identity, both employees felt comfortable recommending that we pursue the vetting process with Real World Canine as a potential NHS partner.

Amber exchanged e-mails with you on March 15 indicating that we would like to make another site visit and explained that we would have to create an SOP (standard operating procedure) and speak to upper management to determine if anything else was needed to move this forward. I believe that you responded on March 19 and I don't believe that NHS has responded to that message. Unfortunately, staff has been shorthanded due to the season and an untimely death of a team member. In addition, the dog in question, Punchy, was adopted out on March 22. NHS does have a number of partners we are currently evaluating in addition to your business and the process does not always move quickly.

There was no defamation, slander or unethical behavior from our employees or any intent to harm you or your business. This was simply a business discussion in a private office between two employees and a volunteer. The mistaken identity was cleared in the moment and that was the end of the discussion.

Had there been any concerns about your character or business, there would not have been a recommendation to move forward with the vetting process. Even if the two employees felt that there was a character issue or if they had concerns with your business, they don't have the authority to deny or approve a potential partner and further research and approval of upper-level management would still have been required.

As requested, the answers to the four questions you asked are below:

1. The employees involved were interviewed and asked to provide written statements regarding their recall of the conversation that took place five weeks prior to receiving your complaint. After interviewing both the employees and the volunteer, it is clear that no unethical or slanderous actions were taken or intended. Unfortunately, this was a sensitive conversation about a past incident but it was quickly determined that the person in question was not associated with your company. The conversation took place outside of a public area and the only person we are aware of who discussed this outside of the meeting was the volunteer. All employees and volunteers are bound by confidentiality agreements signed when they undertake employment or volunteer service.
2. The conversation that day determined that you or your business were not associated with the person in question. There would have been no further discussion about you or your business with respect to him.
3. The conversation in question took place and was resolved with NHS staff that same day. If there was any further conversation regarding this individual, it would not have involved you or your business name.
4. As noted above, the NHS CEO interviewed the employees and volunteer involved. As a result of the complaint, employee guidelines have been updated to direct the employee to speak only to the CEO if they have any question or concern about moral character or fitness of another employee, potential adopter, partner or supplier. The employee guidebook and volunteer handbook already addressed the restriction regarding sharing private conversations at NHS regarding partners or individuals.

I apologize that the details shared with you may have been incomplete or misunderstood and I sincerely apologize for the distress this has caused you and your wife. We value your past support and hope that we can find common ground and move forward. We recently filled a key vacancy for an Animal Care Director, Staci, and she and our CEO, Greg, would like to attend the next site visit if you are still willing to pursue the partnership. I think you may have met Staci at the Heels & Hounds event last weekend.

Again, we appreciate the opportunity to address your concerns. We always try to do right by the animals in our care and those who support our lifesaving mission.

Sincerely,



Kris Wells  
President of Board of Directors

**Subject:** Re: Letter of Complaint against the Nevada Humane Society  
**Date:** Wednesday, April 19, 2023 at 9:00:21 PM Pacific Daylight Time  
**From:** Jodie Wang  
**To:** kris.wells@att.com

Hi Kris,

I received your response today. I am concerned that you would send me a response with multiple factual inaccuracies in it. It saddens me to know that the Board of Directors at NHS is unable, or unwilling, to perform its responsibility as an oversight organization for NHS management. It is obvious that you have simply taken the word of NHS CEO Greg Hall, who has a vested interest in maintaining the status quo, and does not want to admit to not having an ethics policy enforced within NHS. It seems to me that the Board did not even put in the minimal effort of talking to the people involved in the slander against us.

You may be willing to take Mr Hall's word for it that Ms Grey and Mr Smith did not slander us, but we are not so willing. We do not think that people who commit slander will willingly admit to their boss, that they committed slander.

I am offering to pay for all parties involved (Mr Hall, Ms Grey, Mr Smith and Ms Hansen) to take a lie detector test administered by a professional organization that is certified by the federal government. My wife Angela has had to take them several times for her security clearance, and they are highly accurate. Ms Hansen has already agreed to take the test. If, as you say, Ms Grey and Mr Smith did not make those accusations against us, a lie detector test will verify this fact and this matter will be resolved.

If the lie detector test verifies that NHS employees are lying, or if they are unwilling to take a lie detector test, I will be releasing the following to the public:

- Your letter and evidence of its false statements;
- The results of all individuals' lie detector test results, or just Ms Hansen's test results and NHS employees' refusal to take the test;
- Evidence that the Board did not investigate this issue or talk to people involved;
- Information that I have received about NHS employees that undercut their credibility.

I will give you till Monday (April 24) to verify if the NHS staff involved are willing to take the lie detector test.

Thank you.

Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

**Subject:** Re: Allegations against the Nevada Humane Society  
**Date:** Monday, April 24, 2023 at 11:17:34 AM Pacific Daylight Time  
**From:** Jodie Wang  
**To:** Bailey, Linda  
**CC:** Tennert, John, Fairbank, Micheline  
**Attachments:** 0.png, 1.png, 2.png, 3.png

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**From:** Bailey, Linda <lbailey@fennemorelaw.com>  
**Date:** Monday, April 24, 2023 at 10:52 AM  
**To:** Jodie Wang <Jodie.Wang@rwc-nv.com>  
**Cc:** Tennert, John <jtennert@fennemorelaw.com>, Fairbank, Micheline <MFairbank@fennemorelaw.com>  
**Subject:** Re: Allegations against the Nevada Humane Society

Ms. Wang,

Please see the attached letter regarding your allegations against the Nevada Humane Society. A physical copy was also mailed to you today via the United States Postal Service.

Thank You,  
Linda Bailey

Linda S. Bailey  
Legal Administrative Assistant

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**FENNEMORE.**

7800 Rancharrah Parkway, Reno, NV 89511

T: 775.788.2221

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Legal Administrative Assistant to:

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**FENNEMORE**

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April 24, 2023

VIA EMAIL: [jodie.wang@rwc-nv.com](mailto:jodie.wang@rwc-nv.com)

VIA USPS:  
Jodie Wang  
Real World Canine L.L.C.  
1355 N. McCarran Blvd.  
Reno, NV 89512

Re: Allegations against the Nevada Humane Society

Dear Ms. Wang:

The purpose of this letter is to demand that Real World Canine L.L.C. (“RWC”), you and your agents cease and desist from engaging in any defamatory conduct against the Nevada Humane Society (“NHS”) and its employees and volunteers. If you proceed to engage in any conduct, as threatened in your April 19, 2023, email to Kris Wells that harms the reputation and good will of the community as it relates to NHS, NHS reserves its right to pursue all available legal remedies against RWC, its members and agents.

## **I. Background**

On March 28, 2023, you sent a letter to the NHS Board of Directors where you made allegations of slanderous conduct by NHS employees against RWC and its owners. Specifically, you alleged three slanderous statements were made by NHS employees. Your letter outlined the specific facts and circumstances that you heard, second hand, regarding an alleged discussion between those staff members. These alleged statements were relayed to you by a volunteer of the NHS. Your March 28<sup>th</sup> letter further requested responses to four questions – the actions that would be taken against the NHS employees for their conduct; if the discussion did pertain to a former RWC employee, the identity of the individual; the actions NHS would take since it was likely others heard the conversation; and, the actions NHS would take to preclude such actions taking place again in the future.

In response to your March 28<sup>th</sup> letter, the NHS took your concerns with the utmost sensitivity and immediately commenced an internal investigation to determine what had occurred, the circumstances surrounding the occurrence, the specific information relating to the alleged statements, and to determine what, if any, further action the NHS should take with respect to the circumstances, including discipline of any involved employee.

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Following NHS's internal investigation, on April 14, 2023, Kris Wells, President of the NHS Board of Directors responded to your March 28th letter. In that letter, Ms. Wells provided you with a summary of the investigation, including findings that the individual of concern had no affiliation with RWC or any individual involved in the business. As a result, Ms. Wells conveyed to you that RWC was recommended to be pursued as a potential NHS partner. In fact, following the discussion of concern, NHS staff contacted you to advance pursuing the potential NHS partnership, and you responded to that email.

It was further conveyed to you that as a part of the internal investigation conducted by NHS, it was determined that the discussion in question occurred in a private office, that there was a mistaken identity that was immediately resolved and recognized not to have any affiliation with RWC or its owners. The April 14<sup>th</sup> letter reiterated that if NHS staff, who were involved in the subject discussion, had any concern regarding the appropriateness of partnering with RWC, they would not have recommended proceeding with pursuing a partnership with RWC.

Pursuant to your request, Ms. Wells provided substantive responses to your four questions, including the finding that no additional discussions regarding RWC occurred and that provisions contained within NHS's employee guidebook and volunteer handbook prohibited sharing of private information. Those prohibitions were addressed with the subject employees.

Despite the prompt action by NHS, it's leadership and the timely response addressing your concerns, and clearly outlining the fact that the discussion did not have any adverse inference against you or RWC, you found this response to be unsatisfactory. On April 19, 2023, by email, you assert that NHS's response was untruthful and that NHS leadership and employees have deliberately failed to appropriately investigate or respond to your concerns. The April 19<sup>th</sup> email also demands that NHS employees take a lie detector test and if NHS and/or its employees fail to cede to your demands, you threaten conduct for the purpose of harming the reputation, business relationships, and community standing of NHS and its employees.

## II. Cease and Desist Demand

The April 19<sup>th</sup> email is a threat to disseminate false information without merit or substantiation for the purpose of deliberately harming the reputation of the NHS.

### A. Polygraph Demand

Polygraphs, otherwise known as lie detector tests, are an unreliable measure of ascertaining whether a person is being truthful in responding to questions. *American Elevator Co. v. Briscoe*, 93 Nev. 655, 671, 572 P.2d 534, 538 (1977). There is no legal basis to demand that any person submit to a polygraph. Furthermore, the results of a polygraph or the fact that a person agreed or declined to submit to a polygraph is inadmissible evidence in Nevada courts. *Tiffany B. v. Slay*, No. 50419, 2009 WL 3426639, at \*1 (Nev. Oct. 21, 2009)(The Nevada Supreme Court has not

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acknowledged polygraph examinations admissible under Nevada law); *see also American Elevator*, 93 Nev. At 671, 572 P.2d at 538, *Corbett v. State*, 94 Nev. 643, 644-45, 584 P.2<sup>nd</sup> 704-05 (1978).

There is neither a rational basis to support your demand to compel any NHS employee to take a polygraph nor any legal basis to demand such action by the NHS or its employees. As such, no employee or other member of the NHS will submit to your baseless demand.

#### B. Defamation

Under Nevada law, a defamatory act is where a false and defamatory statement is published to a third party where there is at a minimum negligent conduct and where the defamed party sustains actual or presumed damages. *PETA v. Bobby Berosini, Ltd.*, 111 Nev. 615, 619, 895 P.2d 1269, 1272 (1995)(quoting the Restatement (Second) of Torts: Elements Stated § 558 (1977)). “A statement is defamatory when it would tend to lower the subject in the estimation of the community, excite derogatory opinions about the subject, and hold the subject up to contempt.” *K-Mart Corporation v. Washington*, 109 Nev. 1180, 1191, 866 P.2d 274, 281–82 (1993).

The allegations of wrongful conduct set forth in your March 28<sup>th</sup> letter and April 19<sup>th</sup> email have not been substantiated. In fact, after a diligent investigation on the part of NHS, the claims of slanderous activity by NHS staff was found not to be substantiated. Rather, the discussion was whether a certain person, who NHS had previously determined to be ineligible for adoption, was associated with your business. In that closed door meeting between NHS staff and a volunteer, which was not published to a third-party, it was promptly determined that the individual of concern **was not** associated with your business. Further evidencing that there was no harm or injury to you or your business is the fact that those involved specifically recommended continuing to pursue the partnership between NHS and RWC.

Your assertion that NHS employees, including the Chief Executive Officer and the NHS Board of Directors, have failed to act is false and without substantiation. You have been provided an overview of the actions taken to determine whether the accusations of your March 28<sup>th</sup> letter were true and then to determine the appropriate response. There has been no improper conduct on the part of NHS.

However, the threats contained in your April 19<sup>th</sup> email, if you proceed to disseminate such statements, constitute defamation on your part. If RWC and anyone associated with RWC releases the false information contained in your April 19<sup>th</sup> email, including:

1. Making any verbal or written statement claiming that the April 14<sup>th</sup> letter from Ms. Wells contains false statements;
2. Imputing wrongful conduct on the part of NHS or its employees for refusing to submit to a lie detector test;



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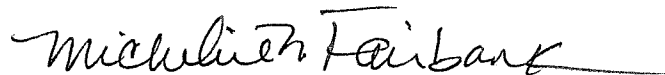
3. Claim that the NHS Board of Directors or any employee failed to investigate or communicate with the parties involved; or,
4. Make any verbal or written statement regarding the NHS or its employees that negatively impacts the reputation and good will of the NHS in the community,

the NHS will pursue all legal remedies allowed under the law to assure to protect the reputation of the organization, its employees and the Board of Directors.

If you have any questions or concerns regarding this matter, the communications in questions and the actions taken by NHS, please direct those inquiries to me.

Sincerely,

FENNEMORE CRAIG, P.C.



Micheline Nadeau Fairbank

MFAI

cc: Gregory J. Hall, Chief Executive Officer  
Kris A. Wells, President, Board of Directors

**Jodie Wang**

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**From:** Jodie Wang  
**Sent:** Monday, April 24, 2023 11:18 AM  
**To:** Bailey, Linda  
**Cc:** Tennert, John; Fairbank, Micheline  
**Subject:** Re: Allegations against the Nevada Humane Society

Dear Ms Bailey,

Thank you for your letter. We understand that many people use “Cease and Desist” letters as a bullying tactic. For your information, it will neither alter nor deter our actions. We have proof that the information sent to us by Kris Wells in her response contained multiple falsehoods and narratives. In addition, truth is a solid defense against charges of defamation. We look forward to your legal action to encourage more visibility and discovery into the inner workings of NHS.

Jodie  
Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

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**From:** Bailey, Linda <lbailey@fennemorelaw.com>  
**Date:** Monday, April 24, 2023 at 10:52 AM  
**To:** Jodie Wang <Jodie.Wang@rwc-nv.com>  
**Cc:** Tennert, John <jtennert@fennemorelaw.com>, Fairbank, Micheline <MFairbank@fennemorelaw.com>  
**Subject:** Re: Allegations against the Nevada Humane Society

Ms. Wang,  
Please see the attached letter regarding your allegations against the Nevada Humane Society. A physical copy was also mailed to you today via the United States Postal Service.

Thank You,  
Linda Bailey

Linda S. Bailey  
Legal Administrative Assistant

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**FENNEMORE.**

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Legal Administrative Assistant to:  
Micheline N. Fairbank, Shannon S. Pierce, MaryJo E. Smart



**CONFIDENTIALITY NOTICE:** The information contained in this message may be protected by the attorney-client privilege. If you believe that it has been sent to you in error, do not read it. Please immediately reply to the sender that you have received the message in error. Then delete it. Thank you.

April 22<sup>nd</sup>, 2023

Dear Kris,

I have been forwarded the letter you sent to Jodie in response to the letter she sent to you on March 28<sup>th</sup>, 2023. I feel the need to reply to your letter, because quite frankly, the information in it is inaccurate and outright false. I was the person in the room with Kaitlin and Amber during the entire discussion about RWC. I was the person in Greg's office during a 2 hour 11 minutes and 8 seconds long conversation, where I told Greg what was said about RWC's owners. I know how long it was because I have the recording. I do not know why Greg chose to ignore my account of the events, but the account that you provided in your response is not what I told Greg, far from it.

I asked Greg if I could record our meeting because I wanted to have a record of what was said. He gave his full permission. I asked to record the meeting because I did not want to have a he-said-she-said situation, about what was said and discussions. I do not intend to summarize my meeting with Greg in this letter. Suffice to say, everything that I am telling you in this letter was told to Greg in that meeting.

I have chosen to address the inaccuracies in your letter point by point, as they occur in the letter.

*Your first paragraph: "Late in February, a volunteer (Cindy) participated in a discussion between two employees (Amber and Kait) related to a potential partner, Real World Canine. Staff and the volunteer were looking at having Real World Canine possibly assist an NHS dog named Punchy and perhaps establishing an ongoing relationship between NHS and Real World Canine."*

The date of said conversation was February 24<sup>th</sup>, 2023. Kaitlin and myself were having the conversation that consisted of these key points:

1. At this time Punchy would not be able to go up to RWC because in reporting her findings to NHS higher ups there were two issues:
  - a. The use of e-collars - NHS as an organization did not condone the use of them – Kait's words: That's a hard no.
  - b. No barking - Amber disagreed with this. Kait's words: Amber says this is the way dogs communicate.

Amber came in during our conversation and just stood there on the other side of the partition. She only engaged when I explained to her use of E-collars was up to the owner, and RWC would abide by their wishes.

I also explained dogs up at RWC or anywhere for that matter communicate just fine without barking and asked her if she preferred and thought the frenzied, anxiety filled aggressive barking out in the pods was dogs communicating in a friendly or healthy manner? And wasn't she the one who always says to her dog staff: Click for quiet?

At this point, I'd like to point out that Amber has a history of being combative when someone disagrees with her. Greg stated as such during our recorded meeting, and informed me that he

is working with her on this issue. I would also like to point out that Amber has two “tells” when she is trying to recover from someone that has a reasonable response that counters her point:

1. Her eyes start darting back and forth
2. She comes up with completely out of left field statements that are always negative

After I countered these 2 points, Amber made the following statements about RWC.

**Amber:** A former employee of RWC who came to work at NHS, but no longer works here, said the owners have swastikas on the back of their vehicle

**My Response:** I just followed them home last night when I left RWC from picking up Lumi, I can assure you there were no swastikas on the back of their vehicle, but I will make it my priority to find out Tuesday when I take Lumi to RWC to go to school.

**NOTE:** There was NO mention of a man in shorts with a swastika on his calf. This was a complete fabrication. The first time I heard of such a thing was when I was talking to Greg and he told me that is what Amber and David told him. I immediately informed Greg that a man in shorts was never mentioned.

**Amber:** The owners tried to adopt a dog from NHS last summer and couldn't so they had someone else adopt it for them, and we were told they are abusing it.

**My Response:** I know their dog, Kaitlin you saw it, it is clearly not being abused. Why would they need someone else to adopt it for them? What dog are you referring to?

**Amber:** Nico.

**My response:** Nico? My Nico? I know exactly which dog you are talking about, I walked him every single day while he was here, and I can tell you Nico is not their dog. I started describing Nico and yes, Amber's eyes started darting back and forth. I asked Kaitlin to look him up, she did and as I knew, it was the Nico that I walked, and Kaitlin said the person who adopted him was a lady from Carson.

**Amber:** We've heard RWC doesn't treat the dogs well.

**My response:** Kaitlin, you were up there, you saw all the dogs, did any of them act like they aren't treated well? Amber, we could hardly walk because of the pack of dogs surrounding us and especially Angela, they followed her like a pack of lap dogs.

At this point, Amber again displayed her tell, eyes darting back and forth. Then she said:

**Amber:** Well, actually it was David who put two and two together.

I could almost audibly hear the big bump, and see the hair flying up, as Amber desperately threw David under the bus to win an argument.

This is the conversation that happened. This is the conversation that I discussed with Jodie. This is the conversation that I told Greg about. My points in reciting the above conversation to you are:

1. This is not the conversation that you relayed in your response to Jodie. I do not know if Amber or Kaitlin told Greg the tale that ended up in your response, but I know for sure

(and have recorded proof) that the above account of the conversation is what I told Greg and he/you chose to ignore it.

2. Of all parties involved in the conversation, I am the only one with nothing to gain or lose by telling the truth about what was said. I do not draw a salary from NHS, so I have no financial ties that would make me want to lie about events. I was not trying to avoid any additional work. I am not the one who said things that weren't true, and now need to change the narrative. The same cannot be said for the others involved in the conversation. I have agreed to take a lie detector test to demonstrate that I am telling the truth.

I would also like to add, that Kaitlin and Amber both knew I intended to speak to RWC owners about what was said because **I told them I would for the following reasons.**

1 – My Lumi goes to school at RWC and if there were any truth to any of it (and I knew there wasn't), then it would behoove me to find out.

2 - Punchy, I was very fond of (still am), and was doing everything in my power to get him up to RWC. And again, if there were any truth to any of it (and I knew there wasn't), then it would behoove me to find out.

3 - Angela and Jodie had **that very day** told Kaitlin and I that they would start with Punchy, but were already wanting to expand their offer to 3-4 more dogs. So yet again, if there were any truth to any of it (and I knew there wasn't), then it would behoove me to find out.

*Your second paragraph: "The discussion involved staff recall of a guy in shorts who had a swastika tattoo on his calf, possible stickers on his car, and who they believed had been denied adoption by NHS at some point. The context of the conversation was whether or not the person being discussed worked for or had any affiliation with your business. During their discussion and upon researching NHS records, they determined that the person they were thinking of had nothing to do with Real World Canine or any individuals involved in the business. Upon determining that this was a case of mistaken identity, both employees felt comfortable recommending that we pursue the vetting process with Real World Canine as a potential NHS partner."*

Let me say emphatically that "a guy in shorts" was NEVER mentioned, discussed, or hinted at, much less "A guy in shorts who had a swastika tattoo on his calf, possible stickers on his car and who they believed had been denied adoption by NHS at some point. The context of the conversation was whether or not the person being discussed worked for or had any affiliation with your business." On this point I want to be perfectly clear:

1. Amber said swastikas on the vehicles of owners of RWC.
2. Amber said RWC owners were denied adoption.

I find it hard to believe that any reasonable person would hear such a thing and not ask follow-up questions. What was the reason that Amber and David would believe that the "guy in shorts" worked at RWC? By their own admission, neither have ever been there, so they couldn't have had first hand knowledge of who worked there. Did the person fill out a form stating that they worked at RWC? In which case most reasonable people would want to see the form, as it

bolsters this rather shaky and unbelievable statement. There must be some reason why this “guy in shorts with swastika tattoo on his calf” was connected to RWC in David/Amber’s mind. Or did they think this “guy in shorts” was either Jodie or Angela in disguise? Given the extreme nature of this individual, there must have been a good reason for the initial connection. Why wouldn’t you or Greg provide the basis for Amber/David’s assumption that this individual was connected to RWC in your letter? Surely, reasonable people would want to understand how that connection was made? Your lack of transparency, and casual mentioning of this “guy in shorts” seems more suspicious because you provide no reasonable basis for the assertion that there might have been a connection.

You state “during their discussion and upon researching NHS records, they determined that the person they were thinking of had nothing to do with Real World Canine or any individuals involved in the business” – Again, this was never discussed.

You state that NHS records were used to determine this person did not work at RWC. What records were reviewed? Did Amber or Kaitlin call the individual during the discussion and confirm employment (the answer is no, I was there)? What information did they have at their fingertips that would prove so rapidly that someone denied adoption did not work for RWC? More importantly, why would Amber repeat such a wild story before she looked at these records that were so readily available? Most reasonable people, upon hearing this, would realize that the “guy in shorts” story is not plausible. I find it interesting that neither you, nor anyone else on the board questioned the sequence of events, nor asked for the data that was used to verify the accusation or its fabricated status.

To be 100% clear, the only thing that was looked up during the meeting was who adopted Nico, the dog that Amber falsely said was adopted by Jodie and Angela.

You state “Upon determining that this was a case of mistaken identity, both employees felt comfortable recommending that we pursue the vetting process with Real World Canine as a potential NHS partner.” Neither Amber nor Kaitlin stated they were comfortable recommending the pursuit of the vetting process.

As a matter of fact, my last words to Kaitlin and Amber were that if they failed Punchy, that will be enough to make me walk away from NHS and never come back. I told them we are supposed to be here for the dogs and clearly you are not, you are more interested in coming up with lame-assed hurdles such as the ones Amber has produced just now. Does that sound like something that would be said by someone that has just heard that NHS was going to move forward with an initiative to help Punchy?

*Your third paragraph: “Amber exchanged e-mails with you on March 15 indicating that we would like to make another site visit and explained that we would have to create an SOP (standard operating procedure) and speak to upper management to determine if anything else was needed to move this forward. I believe that you responded on March 19 and I don’t believe that NHS has responded to that message. Unfortunately, staff has been shorthanded due to the season and an untimely death of a team member. In addition, the dog in question, Punchy, was adopted out on March 22, NHS does have a number of partners we are currently evaluating in addition to your business and the process does not always move quickly.”*

You state “Amber exchanged e-mails with you on March 15 indicating that we would like to make another site visit and explained that we would have to create an SOP (standard operating

procedure) and speak to upper management to determine if anything else was needed to move this forward.”

I find it interesting that you seem to cherry pick one email sent from Amber, vs all the other emails that were exchanged. Following is a sequence of events and correspondence between RWC and NHS, for your information:

- 1- On February 24<sup>th</sup>, Kaitlin and I toured RWC. Kaitlin sent an email to Jodie, February 24<sup>th</sup>, including questions from Amber and David.
- 2- Jodie responded February 25<sup>th</sup> with very detailed answers – 20 hours and 41 minutes later.
- 3- Amber requested she and David be provided a site visit on March 15<sup>th</sup>- 18 days later.
- 4- On March 15<sup>th</sup> Jodie replied asking Amber to provide possible dates and times, and stated she (Jodie) would make it happen - 10 minutes after Amber’s email.
- 5- On March 16<sup>th</sup> I saw Jodie at RWC, while picking up Lumi. Jodie mentioned she had replied to Amber’s email and the ball was in her court.

On March 17<sup>th</sup> I approached Amber in her office (regarding Yoshi), and mentioned that Jodie had not yet heard back from her on times for her and David’s visit. Amber looked at her computer and responded that Jodie still had not replied to her email, sent March 15<sup>th</sup>. Amber acted a bit annoyed. I remember thinking Amber was being disparaging of Jodie for (supposedly) not responding in two days, yet Amber took 18 days to respond to Jodie.

On March 19<sup>th</sup>, I told Jodie that Amber is claiming that she did not receive her email. Jodie resent the email that same day, and requested that Amber confirm receipt.

I also find it interesting that in my recorded conversation with Greg, Greg made a disparaging comment about the owners of RWC because they were responding so quickly to NHS emails.

**Greg** “See, I feel bad because I feel like the folks at Real World Canine, who are probably great people, from what I can tell, they are great people maybe. **And please don’t tell them that I said this, because I’m not trying to defame them but maybe they’re a little pushy,** because I don’t think they understand what it takes for us to get programs together. I mean, I will tell you, just yesterday, we spent an hour on the phone with the pups program.” Time stamp: 1:22:01

I find it interesting that Greg takes issue with people who respond to email quickly, but has no issue with Amber taking 18 days to initiate contact for help with a dog in immediate need. Nor does he have an issue with Amber falsely asserting that she did not get a quick response from Jodie.

You state " Unfortunately, staff has been shorthanded due to the season and an untimely death of a team member."

What is the “season” you refer to as the reason you don’t believe NHS has gotten back to Jodie’s email of March 19<sup>th</sup>? I go in every single day, and from the 19<sup>th</sup> of March to present there has been no special season or event that would justify Amber’s inability to respond to email.

With regard to the “untimely death of a team member,” I had to read that a few times before I could muster a response. The person that you are referring to is Jay, and he does not deserve to be used as your excuse for Amber not doing her job, especially after his death. Just because Punchy was adopted on March 22<sup>nd</sup> does not release Amber from doing her job and following basic rules for social interaction and best business practices, such as responding to emails. Just



because Punchy was adopted that did not mean the offer was withdrawn by RWC to help other dogs. I would reiterate my previous question, was there ever really any intent on Amber's part to follow through so Punchy could get the help/enrichment from RWC? RWC offered to provide these services to him or any other dog. I believe the answer to that question is glaringly obvious. I truly believe that the ONLY reason and time everyone REALLY became engaged in building a partnership with RWC was AFTER, and BECAUSE of Jodie's letter to the board.

You state "NHS does have a number of partners we are currently evaluating in addition to your business."

If NHS has a number of partners, then why did Staci tell me (when we originally spoke about Punchy going to RWC) that in the past there had been partnerships but there were none at present?

You state "and the process does not always move quickly."

Interestingly enough, I was told by Staci and Kaitlin this was an easy thing to put in place. Kaitlin herself told me everyone who needed to say yes had said yes, she just wanted to see the facilities at RWC before sending Punchy up there for his evaluation on March 2<sup>nd</sup>.

*Your fourth paragraph: "There was no defamation, slander or unethical behavior from our employees or any intent to harm you or your business. This was simply a business discussion in a private office between two employees and a volunteer. The mistaken identity was cleared in the moment and that was the end of the discussion."*

Everything that I have previously identified in this email, shows that this statement is incorrect. The rationale that you use to justify this conclusion is erroneous. The lack of thought or questioning of the obvious gaps in your response undermine your credibility and the credibility of NHS.

This was not just a case of **mistaken identity that was cleared in the moment and that was the end of the discussion**. The facts that I present in this letter, along with the obvious gaps in logic, show that your response is not the truth. The truth is that Amber made the statements that she is accused of against RWC and the owners, and she attributed them to David. Period!!

I pose one more question to you. In my recorded conversation with Greg, he states that Amber came to him and offered to apologize. If she did nothing wrong, as you state, why did she offer to apologize? Are the points in your letter correct or has she done something wrong and needs to apologize to RWC? Both cannot be correct, and one must be false.

I would also like to make it clear that Amber's behavior during the meeting was in no way anomalous to the general behavior of personnel at NHS. Gossip, name calling, bullying, screaming, holding grudges, personal vendettas, are all commonplace at NHS, against people and dogs. A person on dog staff said, "You're going to die, you're going to die, you're going to die", to a dog that was on its way to be euthanized. People being told, "you can quietly resign or be terminated." Greg was hiding in his office listening to the Advisory Board's committee meeting, when he was supposed to be there to present. NHS suffers from a lack of ethical behavior across all levels of personnel. No one would be surprised to hear that Amber said untrue things about RWC and its owners, and David was the source of this information.

I stand by what I told Greg during our recorded meeting.

1. Amber stated very clearly: the owners have swastikas on the back of their vehicle, the owners tried to adopt a dog from NHS last summer and couldn't so they had someone else adopt it for them, and RWC doesn't treat the dogs well. I did not misunderstand or misinterpret what Amber said. Amber in no way indicated that she was investigating these as allegations. She stated them as facts, and even after I countered each point, she provided no indication that the matter was resolved (as you erroneously state in your letter). I left the meeting with an ultimatum that I was going to stop supporting NHS, which would not have been necessary if everything was resolved during the meeting (as you falsely state in your letter).
2. I am not beholden to NHS or Greg for a paycheck or evaluation. So, I have nothing to lose by telling the truth. I told Greg the truth during our recorded meeting, and he/you chose to ignore my account in your letter to Jodie.
3. I was not wrong to tell Jodie what Amber said about RWC. NHS personnel frequently do not behave in a manner that "business discussions in a private office" stays private, and what she and David said would have been spread by word of mouth throughout the organization and beyond. A favorite quote of mine: "A lie can get half way around the world before the truth can even get out of bed and get its boots on." – Admiral Chegwiggon – JAG. Had I not told Jodie, and had she not written the letter, who else would have heard those false accusations, which were not resolved during the meeting.
4. It is not my responsibility to assist NHS to "repair the relationship we had with RWC" as Greg requested in our recorded meeting. First of all, there was no relationship with RWC prior to this incident. Their offer to provide free services for dogs that might need extra help was brokered by me, and was RWC's first attempt to partner with NHS. Amber's unprofessional statements about them personally, and your false response to their letters have done irreparable damage to any relationship that could have been established.
5. I am a very good volunteer at NHS. Both Kaitlin and Staci have been heard to say: Cindy's all the dogs' favorite, even if she doesn't walk them, they know her and love her. I am VERY good with the dogs, especially the challenging ones. I love them all, and they all know it. I realize that NHS management may decide to take punitive action against me for telling the truth, which contradicts the information in your letter. I would ask that you consider the fact that I am going to take a lie detector test to verify what I have said in this letter. I am 100% certain that it will validate what I have said in this letter. Please ask yourself, is NHS an organization that will punish people for telling the truth? If so, then it doesn't deserve good people like myself. I will add that should NHS take retaliatory actions against people who tell the truth, I am certain that the public and donors will not react well.

Should you have any questions or need any clarifications please feel free to contact me.

Cindy Hansen

## Jodie Wang

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**From:** Jodie Wang  
**Sent:** Sunday, April 23, 2023 12:21 PM  
**To:** AgInfo@ag.nv.gov  
**Subject:** Concerns about non-profit's financial management  
**Attachments:** Original 2017 Form 990.pdf; 2017 Form 990 AMENDED.pdf; 2021 Form 990.pdf

Dear Sir/Madam:

I am writing today to inform you of my concerns about Nevada Humane Society INC (NHS) operating out of 2825 Longley Ln, B, Reno, NV 89502 (Tax ID 88-0072720) which operates shelters in Reno, and Carson City, NV. I have recently become aware of multiple issues at NHS, some of which I would like to make known to the Nevada State Attorney General's office. I am providing information on my concerns below, and ask respectfully that you investigate these to determine if anything inappropriate has occurred.

On May 26, 2021, a Reno local news reporter (Mr. Joe Hart) ran a story about NHS, Reno. He had reviewed the Form 990s for NHS and noticed that then Board member (Mr. Greg Hall) was paid \$37,399 in 2017. Another board member Rachel Watkins was also reported as having received more than \$31,000 in payment between 2017-2019. According to NHS' Charter, the board of directors is not supposed to derive financial compensation from the charity. As Mr Hart then quoted the previous CEO Diaz Dixon, *“Those board members are there to give back,” Dixon told us. “They're not there for compensation. Non-profits, people who are donating to non-profits, want their funds going to the causes.”*

Prior to filing the story, Mr Hart asked the Board about the payments to Board members (29 March 2021), and received no response from them, up to the time the story was aired on May 26. The day after Mr Hart posed the question about the payment on 3/29, NHS changed the Form 990 on their website to show \$0 payment to Mr. Hall, on 3/30. The IRS received the updated Form 990 on 05 April 2021. Interestingly enough, the payment made to Rachel Watkins remained on the amended tax return, only Mr Hall's was removed. Normally, this would not be an issue, as re-filing for a mistake in a tax form is a common occurrence. However, the re-filed tax form stated (in the notes) that Mr. Hall had received “no reportable compensation”, yet the total expenditures on the 2017 tax return remained unchanged from the initial filing. If the \$37,399 had not been expended, the total expenses should have been reduced by the same amount on the amended tax return. In addition, the Board still owed an explanation of why board member Ms Watkins was paid in violation of NHS' own Charter, as NHS did not remove her payment from the amended tax return, and no amendments were made to subsequent tax returns to remove payments made to her in 2018 and 2019. These discrepancies intrigued me, and I decided to do a review of NHS' tax filings. I was able to review the returns from 2012 through 2021.

On reviewing and comparing the original Form 990 filing with the new filing for 2017, I observed that the Part VII Line 1d “Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees”, or Executive Compensation in this document, conflicts with the total Executive Compensation reported on Part IX Line 5 “Compensation of current officers, directors, trustees, and key employees”, in both the first and the second versions of the tax returns. In both versions, the Part IX Line 5 indicated executive compensation of \$139,333. But Part VII line 1d of the first version, stated a total executive compensation of \$306,929; while the amended version states a total executive compensation of \$269,530. In fact, Part VII line 1d should flow into Part IX Line 5 unless there are special circumstances. The fact that neither of the returns match Part VII line 1d to Part IX Line 5 makes the tax return opaque and suspect, as there is no explanation as to why not all the Executive Compensation flowed into Part IX Line 5. It would seem that some part of the amounts in Part VII line 1d got smeared into Part IX Line 7 ‘Other Salaries and Wages.’ Good accounting practices should have identified this deviation in a note, since the standard procedure is for Part VII line 1d and Part IX Line 5 to match. It should be noted that from 2012 – 2016, Part VII line 1d ALWAYS matched Part IX Line 5. It was only from 2017 onwards that they stopped matching, and they have not matched, since.

After Mr. Hart's reporting, we had not been able to find any new Form 990 (last one posted was for FY 2020), until this past week, when FY 2021 Form 990 was posted on the NHS website. Like all non-profit organizations, NHS is required by law to file their Form 990 five months and 15 days after the end of their fiscal year. The 2021 Form 990 was posted over 14 months after the end of the calendar year it was reporting. Given the problems that were reported in May of 2021, I was surprised that NHS waited so long to provide transparency for the most recently available tax year.

In addition to the issues identified above, I believe that there are issues with the most recent NHS tax filing, for 2021. The biggest of these issues deals with possible discrepancies in salaries and other compensation. The Form 990 states a cost of \$4,198,476 for 'salaries, other compensation, employee benefits' (Part I, Line 15). \$607,430 (14.5%) of this is for the top 6 highly compensated individuals (Part VII, line 1d). The \$607,430 is derived from the total in Line 1d Column D plus the total in Column F ('estimated amount of other compensation' – it is unclear what these amounts are for). That leaves \$3,591,046 for the remaining staff. The Form 990 identifies 159 NHS employees in 2021. When I asked existing and former staff about this high number of employees, they said that NHS has a very high rate of attrition (low rate of employee retention). Several positions at NHS remained open for months, and many positions had multiple people occupy them throughout the year.

Since the number of employees can vary, I decided to assess the employee salary and other compensation based on hourly costs:

<b>Total Compensation</b>	\$3,591,046
<b>Cost per day (365 days)</b>	\$9,838
<b>Cost per hour (24 hrs)</b>	\$410

This means that NHS spent \$410/hour on salary and employee compensation for every hour of every day of the year (24hr day, 7 days a week, 52 weeks a year). Using this number, it is possible to reverse engineer the number of employees (EXCLUDING the 6 top earners) based on an average hourly rate. The following table shows the number of full time employees and the pay rate/hr that would be required to arrive at the total cost of salaries and compensation (Part I, line 15) reported on the 2021 Form 990.

<b>Avg Hrly Rate</b>	<b># People Working Every Hr (24 hrs)</b>	<b>Total # People working every day (8 hr shifts)</b>	<b>Total # People working 40 hr weeks</b>
\$16/hr	25	75	105
\$17/hr	24	72	101
\$18/hr	22	66	92
\$19/hr	21	63	88
\$20/hr	20	60	84
\$21/hr	19	57	80
\$22/hr	18	54	76
\$23/hr	17	51	71
\$24/hr	17	51	71
\$25/hr	16	48	67
\$26/hr	15	45	63
\$27/hr	15	45	63
\$28/hr	14	42	59
\$29/hr	14	42	59
\$30/hr	13	39	55
\$31/hr	13	39	55

\$32/hr	12	36	50
\$33/hr	12	36	50
\$34/hr	12	36	50
\$35/hr	11	33	46
\$36/hr	11	33	46
\$37/hr	11	33	46
\$38/hr	10	30	42
\$39/hr	10	30	42
\$40/hr	10	30	42
\$41/hr	9	27	38

A description of the above calculations is provided here:

1. # People Working Every Hr (24 hrs) = \$410/Avg Hrly Rate. This represents the number of people (at the pay rate listed) that should be working every hour, 7 days a week, 24 hours a day to accumulate payroll costs of \$3,591,046 over the year.
2. Total # People working every day (8 hr shifts) = [# People Working Every Hr (24 hrs)] x 3 eight hour shifts every 24 hrs. This represents the number of people that would be required to work every day, assuming eight hr shifts (24hrs / 8 hr shift) to accumulate the payroll of \$3.59M
3. Total # People working 40 hr weeks = {[# People Working Every Hr (24 hrs)] x 24 hrs x 7days a week}/40 hrs per week. This represents the total number of people that would have to be working 40 hr shifts to cover all shifts 24 hrs a day, 7 days a week to accumulate that \$3.59M payroll. Since most people only work 5 days a week, 8 hrs a day, the number of people per day will be higher to adjust for rotations.

To get a better idea of how many staff are needed to run NHS, I reviewed the org chart in the Assessment Report that CEO Greg Hall (the same Mr Hall in Mr Joe Hart's report) was supposed to present on April 21, 2023, even though he failed to appear. In the assessment, on Page 14, the Assessor suggested an org chart that would max out at 41 staff members. According to current NHS personnel, there were likely fewer than 50 staff in 2021, excluding the six most highly compensated individuals. We will assume that NHS had 50 staff in 2021. According to the chart above, those 50 employees would have to be averaging \$32/hour to justify the compensation cost reported in Part 1 Line 15. However, the predominant rate for kennel staff in Reno is between \$16-\$20/hour. For the numbers to make sense, either the total compensation cost (Part 1, Line 15) should be lower, or the number of people working should be even higher.

Normally, when I find such an inconsistency, I would make an inquiry to the Board of Directors. However, during my discussions with persons who have first-hand knowledge of the inner workings at NHS, I have come to find out that there are many people with serious concerns about the behavior and fitness of the current members of the NHS Board. In fact, I personally experienced this first hand when I brought a different issue to the attention of the Board, and received a response filled with multiple lies.

I had intended to bring my findings to the attention of Washoe County Regional Animal Services Advisory Board, during a meeting where NHS was scheduled to make a presentation, on 21 April 2023 (referenced previously). I attended the meeting only to find out that Mr Hall had decided not to attend. This was highly unusual, as the Advisory Board is the oversight agency for NHS, and the meeting had been scheduled weeks in advance. Reno's Mayor Hillary Schieve, was in attendance and made her displeasure known.

The combination of my findings, information that I have received from persons working within NHS, and Mr Hall's no-show at the Advisory Board meeting, gravely concern me and many other animal lovers and NHS donors in Reno. It is based on these concerns that I request that the Nevada Attorney-General's office open an investigation into the Nevada Humane Society for possible financial mismanagement.

Thank you very much for your attention to this matter.

V/R,  
Jodie

Attachments: 2017 Original AND Amended Form 990; 2021 Form 990.

Jodie Wang  
Owner/CEO  
Real World Canine  
~ For happy, well-balanced dogs

I reviewed the Nevada Humane Society (NHS) financial statements for expenses, including: Financial Statements, Independent Auditor's Report for 2021, developed on July 26, 2022, by Cupit, Milligan, Ogden & Williams CPAs. Also, the Form 990 (IRS tax return) for 2021. Based on my review, I believe that more transparency is required in several areas:

In the Auditor's Report:

- The Auditor's Report identifies a total of \$55,591 in a category called "Bank and credit card charges". \$25,758 are from Program expenses (dog expense) and \$29,833 are from General & Administrative expenses (not dog expenses). This is not very transparent, as credit cards can easily be used to purchase any number of items, including: extravagant trips, expensive dining, personal gifts, etc. The categories of expenses provided to the Auditors goes down to a \$325 expense for Property Taxes (\$294 for Program expenses and \$31 for General & Administrative expense). One wonders why the \$55,591 credit card charges were not also categorized and provided to the auditors for review and assessment. It should be noted that this amount is in addition to the \$33, 473 claimed separately for travel expenses.
- The 2021 tax returns has an "Other" expense category for "Fees for services (non-employees)" (Part IX-Statement of Functional Expenses, line 11,g) with a \$243,566 in expense. The Auditor's Report identifies \$245,797 for Professional Services (\$186,756 for Program Expenses and \$59,657 in General & Administrative expenses). There is no transparency on who was hired to provide professional services to NHS under this category. This amount is in addition to fees paid to the following outside services:
  - o Legal - \$2,230
  - o Accounting \$22,500
  - o Investment management fees \$96,539
- The Auditor's Report identifies \$442,975 (\$433,279 is from Program Expenses and \$9,696 in General & Administrative expenses) Donated supplies and services, while the tax return identifies \$327,711 (Part IX-Statement of Functional Expenses, line 24 d). A difference of \$115,264. As the deviation in the numbers demonstrates, this category is very amorphous, wrt what is categorized in it. For example, these can include legal fees, accounting fees, training, etc. As an expense, this category represent costs incurred by NHS related to NHS paying for something then donating it to other organization. Unclear what this rather large cost represents. It would benefit from some transparency.
- The Total Expenses Auditor's Report is \$6,637,348, in the tax return is (line 18) is \$6,448,623. A difference of \$188,725. Unclear what causes the difference.

Date Received: 2023-04-29

Hi everyone,

Been reading the last available NHS by-laws (2015). In this set of by-laws, Article IV, Clause 3 stated that directors are supposed to serve only 2 3-year terms, with a break of at least one year. After that they may serve again. However, Kris Wells has been serving since 2014 without a break. Tierra Bonaldi, Jan Watson and Jack Grellman served 10 years without a break. I think that they changed the bylaws in 2019, which would explain a HUGE leap in legal expenses in 2019 (\$42,398 compared to just under \$6k previously). I think that is why they are refusing to release their by-laws, because I bet they removed all those term limits and heaven knows what else.

Jodie



Date Received: 2023-04-30

To Whom It May Concern:

I am providing the following information because I believe in full transparency. I have recently become very concerned with NHS' treatment of animals under its care, the lack of transparency into their finances, and the opaqueness of its governance structure.

The Nevada Humane Society has not made public its bylaws, and refused to provide a copy to news journalist, Mr. Joe Hart, upon his request. The bylaws of non-profit organizations, just like their tax returns, are supposed to be readily accessible to the public. In fact, the actual IRS form for requesting non-profits' tax returns, bylaws and other documents (Form 4506-A) suggests asking for the documents FROM the organization directly. Since the NHS is not releasing them, I have filed a request with the IRS. The request has been received, and I expect the IRS to provide me a copy of the bylaws shortly.

I am pursuing this action because of an issue that I identified after reviewing a copy of NHS' bylaws from 2015. Article IV, Section 3 states that members of the board of directors of NHS are supposed to serve a maximum of two 3-year terms (no more than 6 consecutive years). After serving 6 years, the bylaws require individual board members to take a one-year break (leave the board for 1 year). The bylaws also state the ex-board members may return to the board after the 1 year break, to serve again.

I reviewed the names of board members identified in the NHS tax returns from 2012 through 2021, and found that several people have served more than six years without a break, viz., Ms. Tierra Bonaldi, Ms. Jan Watson, Mr. Jack Grellman, and the current President of the Board - Ms. Kris Wells. As of 2021, the first three had served 10 years. We know Ms Wells joined the board in 2014, and is currently the President of the Board, so she is currently in her 10<sup>th</sup> year on the board. For all of the aforementioned, the 10 years of continual service went without a one year break after six years, as required by the bylaws.

This leads me to believe that one of two things has occurred:

1. The 2015 bylaws are still in effect and the aforementioned people were, and are, in violation of the NHS bylaws that they are supposed to uphold. This would be concerning regardless of the cause, be it ignorance of the rules or intentional disregard of the rules for some purpose.
2. The board has changed the bylaws to allow directors to serve much longer terms, and not made this change known to the public, nor are they willing to let the public know about the change (thus refusing Mr Hart's request for a copy of the current bylaws). This would be concerning because it raises the question: how is deterring new blood and new perspectives on the board in the best interest of the animals that NHS serves? How does entrenching members of the board in their positions serve the interests of the non-profit? Why would board members not want the public to know that they made changes to the bylaws?

Neither of the above possible occurrences leads the public to believe that NHS board members are doing their due diligence to ensure transparency, nor are they behaving in a way that invokes public confidence.

I look forward to reviewing the bylaws provided by the IRS, and WILL share my findings ASAP.

Thank you.

Jodie Wang

Date Received: 2023-05-04

FYI.

**From:** Jodie Wang <[Jodie.Wang@rwc-nv.com](mailto:Jodie.Wang@rwc-nv.com)>**Date:** Thursday, May 4, 2023 at 12:07 AM**To:** [agrequest@ag.nv.gov](mailto:agrequest@ag.nv.gov) <[agrequest@ag.nv.gov](mailto:agrequest@ag.nv.gov)>**Subject:** Re: [[agdb.ag.state.nv.us](http://agdb.ag.state.nv.us) #40002] AutoReply: Complaint :Wang ,Jodie |Agency - Nevada Humane Society

Dear Sir or Madam:

Please also below documentation that highlights how there have been progressively higher, UNCATEGORIZED expenses that got lumped into a rather large "OTHER" expense category in the tax returns. These are actually denoted as "BANK AND CREDIT CARD CHARGES." All numbers are from NHS' audited financial statements. In particular, please see 2017 amounts. 2017 was a problematic year in any case, as the organization filed a return on November 6, 2018 under one CPA, and then amended it, with a different CPA, on March 30, 2021, after a journalist, Joe Hart from MyNews4, queried payments made to Board directors.

BANK AND CREDIT CARD CHARGES			
	Program	Support Services	Total
2021	\$25,758	\$29,833	\$55,591
2020	8,050	24,097	\$32,147
2019	10,263	20,763	\$31,026
2018	0	32,118	\$32,118
2017	13,909	67,315	\$81,224
2016	48,296	1,000	\$49,296

2015	31,461	1,105	\$32,566
2014	0	0	\$0
2013	0	0	\$0
2012	0	0	\$0

Thank you for your attention to this matter.

V/R,

Jodie Wang

**From:** Jodie Wang <[Jodie.Wang@rwc-nv.com](mailto:Jodie.Wang@rwc-nv.com)>

**Date:** Wednesday, May 3, 2023 at 6:46 PM

**To:** [agrequest@ag.nv.gov](mailto:agrequest@ag.nv.gov) <[agrequest@ag.nv.gov](mailto:agrequest@ag.nv.gov)>

**Subject:** Re: [[agdb.ag.state.nv.us](https://agdb.ag.state.nv.us) #40002] AutoReply: Complaint :Wang ,Jodie | Agency - Nevada Humane Society

Please see attached complaint with supporting documentation. I have also asked the preparer of NHS' tax return in 2017, Eide Bailly, if they, in fact, prepared the amended return filed in June 2021. I have yet to receive a response, but I have reason to believe that they were no longer NHS' accountant in 2021, but the amended return for 2017 filed in 2021 still bore their name.

Yours Respectfully,  
Jodie Wang

Jodie Wang, Owner/CEO

Real World Canine

~ For happy, balanced dogs

**From:** AG Intake Investigations Department via RT <[agrequest@ag.nv.gov](mailto:agrequest@ag.nv.gov)>  
**Date:** Sunday, April 23, 2023 at 8:50 PM  
**To:** Jodie Wang <[Jodie.Wang@rwc-nv.com](mailto:Jodie.Wang@rwc-nv.com)>  
**Subject:** [[agdb.ag.state.nv.us](https://agdb.ag.state.nv.us) #40002] AutoReply: Complaint :Wang ,Jodie | Agency - Nevada Humane Society

Greetings,

The Office of the Nevada Attorney General, Constituent Services Unit acknowledges receipt of your complaint. Your complaint has been forwarded to the appropriate unit within the Office of the Attorney General and you will be notified upon completion of their review. If additional information is required, you will be contacted by a member of our staff. Please note that pursuant to NRS 241.039(7), Open Meeting Law complaints are public records.

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This message has been automatically generated in response to the creation of a trouble ticket regarding **Complaint :Wang ,Jodie | Agency - Nevada Humane Society**, a summary of which appears below.

There is no need to reply to this message right now. Your ticket has been assigned an ID of [[agdb.ag.state.nv.us](https://agdb.ag.state.nv.us) #40002].

Please include the string [[agdb.ag.state.nv.us](https://agdb.ag.state.nv.us) #40002] in the subject line including the brackets of all future correspondence about this issue. To do so, you may reply to this message. Ex: [[agdb.ag.state.nv.us](https://agdb.ag.state.nv.us) #42]

Thank you,

-----Section 1 Requestor Information-----

1. Please Enter Your Email Address

[jodie.wang@rwc-nv.com](mailto:jodie.wang@rwc-nv.com)

2. Verify Your Email Address - Please note a valid email address is needed in order to receive an email notification for receipt of your complaint and to attach supporting documents.

[jodie.wang@rwc-nv.com](mailto:jodie.wang@rwc-nv.com)

**3. To** better serve our constituents, please select all that apply to you. (Demographics - Optional Information)

4. Have you previously filed a complaint regarding your concern with our office?

No

5. What was the approximate date(s) of the previously filed complaints?

6. Prefix (select one):

Ms.

7. First Name

Jodie

8. Middle Name

9. Last Name

Wang

10. Are you submitting this complaint anonymously?

No

11. Is this a whistleblower complaint:

No

12. Your Organization or Company Name if filing on behalf of your Organization or Company:

13. Address (or P.O. Box)

1582 Smoke Signal Ct

14. City

Mesquite

15. State

NV - Nevada

16. Indicate below which country you reside in

17. Zip Code

89034

18. Best Phone Number to Contact You:

703-474-7213

19. Other Phone Number (Home, Mobile, Work, etc...)

20. Preferred Language:  
English

21. Indicate below your preferred language.

22. Do you require an interpreter?

23. Are you able to provide one?

-----Section 2 Reason for Complaint-----

24. Type of Complaint (choose one):  
OTHER (Indicate Topic):

25. Please describe the type of complaint.  
Potential financial impropriety in a non-profit

-----Section 3: Contact Information ----- for Individual / Business /  
Agency of Potential Offender-----

26. Who Is Your Complaint Against?  
Agency

27. Name of Individual, if known.

28. Name of Business or Agency, If Known.  
Nevada Humane Society

29. Contact at Business or Agency, If Known.  
Greg Hall

30. Additional Contact for Individual / Business / Agency, If Applicable.  
Kris Wells

31. Address of Individual / Business / Agency, If Known.  
2825 Longley Ln, B, Reno, NV 89502

32. City of Individual / Business / Agency, If Known.  
Reno

33. State of where Individual / Business / Agency is located, If Known.  
NV - Nevada

34. Indicate Below the Country or Territory Where Individual / Business / Agency is located, If Known.

35. Zip Code of Individual / Business / Agency, If Known.

89502

36. Phone numbers of individual / business / agency , if known

775-856-2000

37. Email Addresses of Individual / Business / Agency, If Known.

[GHall@nevadahumanesociety.org](mailto:GHall@nevadahumanesociety.org); [kris.wells@att.com](mailto:kris.wells@att.com)

38. Website Addresses of Individual / Business / Agency, If Known.

[www.nevadahumanesociety.org](http://www.nevadahumanesociety.org)

39. Social Media Accounts of Individual / Business / Agency, If Known. (Facebook, Twitter, WhatsApp, Instagram, etc.)

<https://www.facebook.com/nevadahumanesociety/>

40. Date alleged violation occurred (on or about)

2022-12-01

41. Was a Contract Signed? If you select yes, please include a copy of the contract.

No

42. Provide the Date the Contract Was Signed:

43. Have You Contacted Another Agency for Assistance?

No

44. What Was the Name of the Agency or Agencies You Contacted?

45. Have You Consulted With or Hired an Attorney?

No

46. Provide Attorney's Name and Contact Information:

47. Is a Court Action Pending?

No

48. Did You Make Any Payments to the Individual or Business?

No

49. Even If You Did Not Make Payments, How Much Were You Asked to Pay?

None

50. If You Paid an Amount, How Much Did You Actually Pay?



51. Date of Payment:

52. What Was Your Method of Payment?

53. Please Describe the Type of Payment.

-----Section 4 : Describe Alleged Incident -----

54. Describe the Activities, Events, Concerns, or Issues That Led You to File a Complaint:

I reviewed NHS' tax return for 2021, and found issues with it. The biggest of these issues deals with possible discrepancies in salaries and other compensation. The Form 990 states a cost of \$4,198,476 for 'salaries, other compensation, employee benefits' (Part I, Line 15). \$607,430 (14.5%) of this is for the top 6 highly compensated individuals (Part VII, line 1d). The \$607,430 is derived from the total in Line 1d Column D plus the total in Column F ('estimated amount of other compensation' – it is unclear what these amounts are for). That leaves \$3,591,046 for the remaining staff. The Form 990 identifies 159 NHS employees in 2021. When I asked existing and former staff about this high number of employees, they said that NHS has a very high rate of attrition (low rate of employee retention). Several positions at NHS remained open for months, and many positions had multiple people occupy them throughout the year. Since the number of employees can vary, I decided to assess the employee salary and other compensation based on hourly costs: Total Compensation \$3,591,046 Cost per day (365 days) \$9,838 Cost per hour (24 hrs) \$410 This means that NHS spent \$410/hour on salary and employee compensation for every hour of every day of the year (24hr day, 7 days a week, 52 weeks a year). Using this number, it is possible to reverse engineer the number of employees (EXCLUDING the 6 top earners) based on an average hourly rate. The following table shows the number of full time employees and the pay rate/hr that would be required to arrive at the total cost of salaries and compensation (Part I, line 15) reported on the 2021 Form 990. Table to be attached, hopefully, or please email me for the table. To get a better idea of how many staff are needed to run NHS, I reviewed the org chart in the Assessment Report that CEO Greg Hall (the same Mr Hall in Mr Joe Hart's report) was supposed to present on April 21, 2023, even though he failed to appear. In the assessment, on Page 14, the Assessor suggested an org chart that would max out at 41 staff members. According to current NHS personnel, there were likely fewer than 50 staff in 2021, excluding the six most highly compensated individuals. We will assume that NHS had 50 staff in 2021. According to the chart above, those 50 employees would have to be averaging \$32/hour to justify the compensation cost reported in Part 1 Line 15. There is more, but there is no room here.

-----Section 5: Evidence -----

55. Enter document names below.

Complaint to the NV A-G.pdf; Original 2017 Form 990.pdf; 2017 990 Form Amended; 2021 Form 990.pdf

-----Section 6: Witnesses -----

56. Witnesses / Victims

The animals at the NV Humane Society, donors to the Humane Society.

-----Section 7: Additional Comments -----

57.What are you hoping the Attorney General's office can do for you?  
Launch an investigation into the financial affairs of the Nevada Humane Society.

-----Section 8: Signature and Acknowledgment -----

58.I understand that the Attorney General (etc)  
Yes

59.I certify under penalty of perjury (etc)  
Yes

[60.Digital](#) Signature - Typing full name is legally binding.  
Jodie Wang