

69042

Form 990

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2003

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2003 calendar year, or tax year beginning and ending

B Check if applicable: C Name of organization: Doris Day Animal League. D Employer identification number: 95-4117651. E Telephone number: (202) 546-1761. F Accounting method: Accrual.

G Website: www.ddal.org. H and I are not applicable to section 527 organizations.

J Organization type: 501(c)(4). K Check here if the organization's gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 2,846,909. M Check if the organization is not required to attach Sch. B.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 a Gross rents; 6 b Less: rental expenses; 6 c Net rental income; 7 Other investment income; 8 a Gross amount from sales of assets other than inventory; 8 b Less: cost or other basis and sales expenses; 8 c Gain or (loss); 8 d Net gain or (loss); 9 Special events and activities; 9 a Gross revenue; 9 b Less: direct expenses; 9 c Net income; 10 a Gross sales of inventory; 10 b Less: cost of goods sold; 10 c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

323001 12-17-03

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

Form 990 (2003)

**Part II Statement of Functional Expenses**

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 66,140 . noncash \$	66,140.	66,140.	Statement 7	
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.	90,625.	72,500.	13,594.	4,531.
26 Other salaries and wages	401,999.	270,689.	104,924.	26,386.
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes	30,043.	21,330.	6,910.	1,803.
30 Professional fundraising fees				
31 Accounting fees	29,644.	10,332.	19,190.	122.
32 Legal fees	61,144.	50,802.	10,342.	
33 Supplies	20,590.	15,895.	3,728.	967.
34 Telephone	22,465.	20,052.	1,913.	500.
35 Postage and shipping	488,170.	365,203.	6,418.	116,549.
36 Occupancy	91,107.	63,960.	21,742.	5,405.
37 Equipment rental and maintenance	8,827.	2,812.	5,735.	280.
38 Printing and publications	689,344.	542,807.	1,791.	144,746.
39 Travel	57,073.	55,747.	1,326.	
40 Conferences, conventions, and meetings	18,021.	14,743.	3,228.	50.
41 Interest	601.	427.	138.	36.
42 Depreciation, depletion, etc. (attach schedule)	9,731.		9,731.	
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e See Statement 5	654,599.	530,954.	23,088.	100,557.
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	2,740,123.	2,104,393.	233,798.	401,932.

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 1,165,140. ; (ii) the amount allocated to Program services \$ 894,479. ;  
 (iii) the amount allocated to Management and general \$ 24,125. ; and (iv) the amount allocated to Fundraising \$ 92,816. .

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose?

Promote the protection of animal rights.

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

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

a Public Advocacy - Seek federal, state and local legislation to promote humane care and treatment of animals. (Grants and allocations \$ 1,250.)	408,512.
b See Statement 6 (Grants and allocations \$ 64,890.)	1,695,881.
c (Grants and allocations \$ )	
d (Grants and allocations \$ )	
e Other program services (attach schedule) (Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,104,393.

**Part IV Balance Sheets**

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

		(A) Beginning of year		(B) End of year	
Assets	45 Cash - non-interest-bearing .....	16,956.	45	29,124.	
	46 Savings and temporary cash investments .....	368,169.	46	756,063.	
	47 a Accounts receivable .....		47a		
	b Less: allowance for doubtful accounts .....		47b	47c	
	48 a Pledges receivable .....		48a		
	b Less: allowance for doubtful accounts .....		48b	48c	
	49 Grants receivable .....		49		
	50 Receivables from officers, directors, trustees, and key employees .....		50		
	51 a Other notes and loans receivable .....		51a		
	b Less: allowance for doubtful accounts .....		51b	51c	
	52 Inventories for sale or use .....	2,758.	52	2,758.	
	53 Prepaid expenses and deferred charges .....		53		
	54 Investments - securities .....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a Investments - land, buildings, and equipment: basis .....		55a		
	b Less: accumulated depreciation .....		55b	55c	
56 Investments - other .....	See Statement 8	406,982.	56	116,613.	
57 a Land, buildings, and equipment: basis .....	57a 111,591.				
b Less: accumulated depreciation Stmt 9 .....	57b 87,099.	16,185.	57c	24,492.	
58 Other assets (describe <input type="checkbox"/> See Statement 10 ) .....		85,995.	58	76,197.	
59 Total assets (add lines 45 through 58) (must equal line 74) .....		897,045.	59	1,005,247.	
Liabilities	60 Accounts payable and accrued expenses .....	123,061.	60	186,654.	
	61 Grants payable .....		61		
	62 Deferred revenue .....		62		
	63 Loans from officers, directors, trustees, and key employees .....		63		
	64 a Tax-exempt bond liabilities .....		64a		
	b Mortgages and other notes payable .....		64b		
	65 Other liabilities (describe <input type="checkbox"/> See Statement 11 ) .....		20,798.	65	19,548.
66 Total liabilities (add lines 60 through 65) .....		143,859.	66	206,202.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted .....	685,857.	67	752,194.	
	68 Temporarily restricted .....	67,329.	68	46,851.	
	69 Permanently restricted .....		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds .....		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71		
	72 Retained earnings, endowment, accumulated income, or other funds .....		72		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) .....		753,186.	73	799,045.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73) .....		897,045.	74	1,005,247.

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

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

a	Total revenue, gains, and other support per audited financial statements	a	2,784,892.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	2,784,892.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): Stmt 12 \$ 1,031.		
	Add amounts on lines (1) and (2)	d	1,031.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	2,785,923.

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

a	Total expenses and losses per audited financial statements	a	2,739,033.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	2,739,033.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): Stmt 13 \$ 1,090.		
	Add amounts on lines (1) and (2)	d	1,090.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	2,740,123.

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Doris Day P.O. Box 5427 Carmel, CA 93921	President 1 hr/week	0.	0.	0.
Terence P. Melcher P.O. Box 5427 Carmel, CA 93921	Vice President 1 hr/week	0.	0.	0.
Holly Hazard 227 Mass. Ave NE, Suite 100 Washington, DC 20002	Executive Director 40 hr/week	90,625.	5,256.	0.
Edgar Haber PO Box 5427 Carmel, CA 93921-5427	Director 1 hr/week	0.	0.	0.
Jim Loeb PO Box 5427 Carmel, CA 93921-5427	Director 1 hr/week	0.	0.	0.
Terese Melcher P.O. Box 5427 Carmel, CA 93921-5427	Director 1 hr/week	0.	0.	0.

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

Part VI Other Information		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization <b>Doris Day Animal Foundation</b> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions <b>81a</b> 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) <b>82b</b> N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? N/A		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	X	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		X
c	Dues, assessments, and similar amounts from members <b>85c</b> N/A		
d	Section 162(e) lobbying and political expenditures <b>85d</b> N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b> N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b> N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 <b>86a</b> N/A		
b	Gross receipts, included on line 12, for public use of club facilities <b>86b</b> N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders <b>87a</b> N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) <b>87b</b> N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <b>N/A</b> ; section 4912 <b>N/A</b> ; section 4955 <b>N/A</b>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>0.</b>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <b>0.</b>		
90 a	List the states with which a copy of this return is filed <b>See Attached</b>		
b	Number of employees employed in the pay period that includes March 12, 2003 <b>90b</b> 11		
91	The books are in care of <b>Doris Day Animal League</b> Telephone no. <b>(202) 546-1761</b>		
	Located at <b>227 Mass Ave., NE, Suite 100 Washington DC</b> ZIP + 4 <b>20002</b>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <b>92</b> N/A		

**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments _____					
g Fees and contracts from government agencies _____					
94 Membership dues and assessments _____					
95 Interest on savings and temporary cash investments _____			14	10,859.	
96 Dividends and interest from securities _____			14	66.	
97 Net rental income or (loss) from real estate:					
a debt-financed property _____					
b not debt-financed property _____					
98 Net rental income or (loss) from personal property _____					
99 Other investment income _____					
100 Gain or (loss) from sales of assets other than inventory _____					<1,746.>
101 Net income or (loss) from special events _____					
102 Gross profit or (loss) from sales of inventory _____					1,768.
103 Other revenue:					
a <u>List rental revenues</u> _____			15	51,453.	
b <u>Credit card affinity</u> _____			15	22,343.	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)) _____			0.	84,721.	22.
105 Total (add line 104, columns (B), (D), and (E)) _____					84,743.

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

102 Revenue generated from sale of merchandise used to disseminate exempt function information.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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

Signature of officer: [Signature] Date: 7/31/04 Type or print name and title: Holly Hazard Executive Director

Paid Preparer's Use Only: Preparer's signature: [Signature] Date: 7/26/04 Check if self-employed:  Preparer's SSN or PTIN: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: Robertson & Woodford, LLP  
140 Litton Drive, Ste 210  
Grass Valley, CA 95945

EIN: \_\_\_\_\_ Phone no: (530) 477-6468

2003 DEPRECIATION AND AMORTIZATION REPORT

Form 990 Page 2

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	Furniture & Fixtures											
7	1988 Office Furniture	060188SL		7.00	16	2,823.			2,823.	2,823.		0.
8	1989 Office Furniture	080189SL		7.00	16	683.			683.	683.		0.
9	1993 Office Furniture	040193SL		7.00	16	2,829.			2,829.	2,829.		0.
10	1994 Office Furniture	090194SL		7.00	16	490.			490.	490.		0.
14	Furniture	090195SL		7.00	16	450.			450.	443.		0.
15	1996 Office Furniture	080196SL		7.00	16	2,363.			2,363.	2,139.		197.
	* 990 Page 2 Total Furniture & Fixtures					9,638.		0.	9,638.	9,407.	0.	197.
	Machinery & Equipment											
1	1987 Copier	110187SL		5.00	16	690.			690.	690.		0.
2	1988 Computer/Fax	060188SL		5.00	16	5,646.			5,646.	5,646.		0.
3	1989 Computer Equipment	110189SL		5.00	16	2,371.			2,371.	2,371.		0.
4	1991 Fax	110191SL		5.00	16	905.			905.	905.		0.
5	1993 Computer	010193SL		5.00	16	4,123.			4,123.	4,123.		0.
6	1994 Computer/Fax	090194SL		5.00	16	12,628.			12,628.	12,628.		0.
11	Computers	010195SL		5.00	16	9,500.			9,500.	9,500.		0.
12	Computer	080195SL		5.00	16	1,750.			1,750.	1,750.		0.
13	Computer	020195SL		5.00	16	1,945.			1,945.	1,945.		0.

2003 DEPRECIATION AND AMORTIZATION REPORT

Form 990 Page 2

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
16	Computers/Equipment	080196SL	5.00	16	4,822.				4,822.	4,737.		0.
17	1998 Computer	071598SL	5.00	16	2,198.				2,198.	1,980.		218.
18	1998 Printer	102698SL	5.00	16	669.				669.	558.		111.
19	Power Mac G3 MT	042799SL	5.00	16	3,393.				3,393.	2,489.		679.
20	Power Mac G3 DT	042799SL	5.00	16	2,440.				2,440.	1,789.		488.
21	Used Power Mac 7100 DT - CPQ 1275 notebook computer	042799SL	5.00	16	821.				821.	601.		164.
22	computer	082199SL	5.00	16	1,748.				1,748.	1,167.		350.
23	Phone system	072000SL	5.00	16	7,690.				7,690.	3,717.		1,538.
24	Computer	011500SL	5.00	16	940.				940.	564.		188.
25	Powerbook	090700SL	5.00	16	1,625.				1,625.	758.		325.
26	G3 Powerbook	081500SL	5.00	16	2,055.				2,055.	993.		411.
27	HP printer	032000SL	5.00	16	1,992.				1,992.	1,095.		398.
28	Mac equipment	030700SL	5.00	16	13,443.				13,443.	7,619.		2,689.
29	* 990 Page 2 Total Machinery & Equipment				83,394.		0.		83,394.	67,625.	0.	7,559.
29	Postage Meter	080801SL	5.00	16	1,184.				1,184.	336.		237.
30	Server	070303SL	5.00	16	17,375.				17,375.			1,738.
	* 990 Page 2 Total				18,559.		0.		18,559.	336.	0.	1,975.
	Other											

328102 05-01-03

(D) - Asset disposed

\* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction





Form 990                      Gain (Loss) From Publicly Traded Securities                      Statement    1

Description	Gross Sales Price	Cost or Other Basis	Expense of Sale	Net Gain or (Loss)
Exon Mobil Corp	9,240.	9,598.	0.	<358.>
Ford Motor Credit Co	25,000.	25,492.	0.	<492.>
Nationsbank Corp	25,000.	25,896.	0.	<896.>
To Form 990, Part I, line 8	59,240.	60,986.	0.	<1,746.>

Form 990

Income and Cost of Goods Sold  
Included on Part I, Line 10

Statement 2

Income

1. Gross receipts . . . . .	1,768	
2. Returns and allowances . . . . .		
3. Line 1 less line 2 . . . . .		1,768
<hr/>		
4. Cost of goods sold (line 13) . . . . .		
5. Gross profit (line 3 less line 4) . . . . .		1,768
<hr/>		

Cost of Goods Sold

6. Inventory at beginning of year . . . . .	2,758	
7. Merchandise purchased . . . . .	1,298	
8. Cost of labor . . . . .		
9. Materials and supplies . . . . .		
10. Other costs . . . . .	<1,298>	
11. Add lines 6 through 10 . . . . .		2,758
<hr/>		
12. Inventory at end of year . . . . .	2,758	
13. Cost of goods sold (line 11 less line 12). . . . .		
<hr/>		

Form 990 Cost of Goods Sold - Other Costs Statement 3

Description	Amount
Less: Amounts shown as functional expenses	<1,298.>
Total included on Form 990, Part I, line 10b	<1,298.>

Form 990 Other Changes in Net Assets or Fund Balances Statement 4

Description	Amount
Difference in Book vs Tax Depreciation	59.
Total to Form 990, Part I, line 20	59.

Form 990 Other Expenses Statement 5

Description	(A)	(B)	(C)	(D)
	Total	Program Services	Management and General	Fundraising
Agency Fees	157,640.	121,241.		36,399.
Caging	122,623.	100,347.		22,276.
Data Processing	42,570.	29,811.	3,908.	8,851.
Public Affairs	73,472.	73,472.		
List Rental	45,515.	36,951.		8,564.
Miscellaneous	45,434.	36,973.	4,829.	3,632.
Production	62,949.	56,608.	347.	5,994.
Program Administration	41,390.	29,890.	3,987.	7,513.
Housefile Exchange Costs	9,838.	7,772.		2,066.
Miscellaneous Furniture and Equipment	17,222.	12,039.	4,148.	1,035.
Office Temps	200.		200.	
Bank Charges	20,790.	15,889.	812.	4,089.
Insurance	6,748.	2,003.	4,607.	138.
Website Expense	6,660.	6,660.		
Educational Merchandise	1,298.	1,298.		
Grants Allocated to G&A	250.		250.	
Total to Fm 990, ln 43	654,599.	530,954.	23,088.	100,557.

Form 990 Statement of Program Service Accomplishments Statement 6

Description of Program Service Two

Public Education - Educating the public regarding medical research and testing projects that use animals and the benefits to the local communities that result from proper care, medical treatment and promotion of animals.

	Grants	Expenses
To Form 990, Part III, line b	64,890.	1,695,881.

Form 990 Cash Grants and Allocations Statement 7

Classification	Donee's Name	Donee's Address	Donee's Relationship	Amount
General Grant	The Painted Turtle	3969 Villa Costera, Malibu, CA	None	15,000.
General Grant	Pets Orphans Fund	7720 Gloria Avenue, Van Nuys, CA	None	5,000.
General Grant	GeesePeace	6405 Lakeview Drive, Falls Church, VA 22041	None	16,200.
General Grant	Various Organizations Under \$2,000		None	6,490.
General Grant	Ctr for Captive Chimpanzee Care	PO Box 12220, Fort Pierce, FL 34979	None	14,000.
General Grant	Washington Humane Society	7319 Georgia Avenue, NW, Washington D.C.	None	2,450.
General Grant	Institute for Invirtro Studies	21 Firstfield Road, Ste 220, Gaithersburg, MD	None	5,000.
General Grant	Lifesavers Wild Horse Rescur	23809 E. Ave. J, Lancaster, CA	None	2,000.
Total Included on Form 990, Part II, line 22				66,140.

Form 990 Other Investments Statement 8

Description	Valuation Method	Amount
Securities	Market Value	116,613.
Total to Form 990, Part IV, line 56, Column B		116,613.

Form 990 Depreciation of Assets Not Held for Investment Statement 9

Description	Cost or Other Basis	Accumulated Depreciation	Book Value
1987 Copier	690.	690.	0.
1988 Computer/Fax	5,646.	5,646.	0.
1989 Computer Equipment	2,371.	2,371.	0.
1991 Fax	905.	905.	0.
1993 Computer	4,123.	4,123.	0.
1994 Computer/Fax	12,628.	12,628.	0.
1988 Office Furniture	2,823.	2,823.	0.
1989 Office Furniture	683.	683.	0.
1993 Office Furniture	2,829.	2,829.	0.
1994 Office Furniture	490.	490.	0.
Computers	9,500.	9,500.	0.
Computer	1,750.	1,750.	0.
Computer	1,945.	1,945.	0.
Furniture	450.	443.	7.
1996 Office Furniture	2,363.	2,336.	27.
1996 Computers/Equipment	4,822.	4,737.	85.
1998 Computer	2,198.	2,198.	0.
1998 Printer	669.	669.	0.
Power Mac G3 MT	3,393.	3,168.	225.
Power Mac G3 DT	2,440.	2,277.	163.
Power Mac 7100 DT - Used	821.	765.	56.
CPQ 1275 notebook computer	1,748.	1,517.	231.
Phone system	7,690.	5,255.	2,435.
Computer	940.	752.	188.
Powerbook	1,625.	1,083.	542.
G3 Powerbook	2,055.	1,404.	651.
HP printer	1,992.	1,493.	499.
Mac equipment	13,443.	10,308.	3,135.
Postage Meter	1,184.	573.	611.
10 Dell Workstations/1 Server	17,375.	1,738.	15,637.
Total to Form 990, Part IV, ln 57	111,591.	87,099.	24,492.

Form 990 Other Assets Statement 10

Description	Amount
Deposits	4,900.
Note Receivable	42,750.
Prepaid Costs	28,547.
Total to Form 990, Part IV, line 58, Column B	76,197.

Form 990 Other Liabilities Statement 11

Description	Amount
Trust Funds Payable	8,634.
Capital Lease Payable	10,914.
Total to Form 990, Part IV, line 65, Column B	19,548.

Form 990 Other Revenue Included on Form 990 Statement 12

Description	Amount
Reclassification of Income Items to Expenditures	1,031.
Total to Form 990, Part IV-A	1,031.

Form 990 Other Expenses Included on Form 990 Statement 13

Description	Amount
Reclassification of Income Items to Expenditures	1,031.
Depreciation Difference	59.
Total to Form 990, Part IV-B	1,090.

2003 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - Doris Day Animal League

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	Furniture & Fixtures											
7	1988 Office Furniture	060188SL		7.00	16	2,823.			2,823.	2,823.		0.
8	1989 Office Furniture	080189SL		7.00	16	683.			683.	683.		0.
9	1993 Office Furniture	040193SL		7.00	16	2,829.			2,829.	2,829.		0.
10	1994 Office Furniture	090194SL		7.00	16	490.			490.	490.		0.
14	Furniture	090195SL		7.00	16	450.			450.	443.		0.
15	1996 Office Furniture	080196SL		7.00	16	2,363.			2,363.	2,139.		197.
	* 990 Page 2 Total Furniture & Fixtures					9,638.		0.	9,638.	9,407.	0.	197.
	Machinery & Equipment											
11	1987 Copier	110187SL		5.00	16	690.			690.	690.		0.
2	1988 Computer/Fax	060188SL		5.00	16	5,646.			5,646.	5,646.		0.
3	1989 Computer Equipment	110189SL		5.00	16	2,371.			2,371.	2,371.		0.
4	1991 Fax	110191SL		5.00	16	905.			905.	905.		0.
5	1993 Computer	010193SL		5.00	16	4,123.			4,123.	4,123.		0.
6	1994 Computer/Fax	090194SL		5.00	16	12,628.			12,628.	12,628.		0.
11	Computers	010195SL		5.00	16	9,500.			9,500.	9,500.		0.
12	Computer	080195SL		5.00	16	1,750.			1,750.	1,750.		0.
13	Computer	020195SL		5.00	16	1,945.			1,945.	1,945.		0.



2003 DEPRECIATION AND AMORTIZATION REPORT  
 - CURRENT YEAR FEDERAL - Doris Day Animal League

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
16	Computers/Equipment	080196SL	5.00 SL	5.00	16	4,822.			4,822.	4,737.		0.
17	1998 Computer	071598SL	5.00 SL	5.00	16	2,198.			2,198.	1,980.		218.
18	1998 Printer	102698SL	5.00 SL	5.00	16	669.			669.	558.		111.
19	Power Mac G3 MT	042799SL	5.00 SL	5.00	16	3,393.			3,393.	2,489.		679.
20	Power Mac G3 DT	042799SL	5.00 SL	5.00	16	2,440.			2,440.	1,789.		488.
21	Used Power Mac 7100 DT - CPQ 1275 notebook	042799SL	5.00 SL	5.00	16	821.			821.	601.		164.
22	computer	082199SL	5.00 SL	5.00	16	1,748.			1,748.	1,167.		350.
23	Phone system	072000SL	5.00 SL	5.00	16	7,690.			7,690.	3,717.		1,538.
24	Computer	011500SL	5.00 SL	5.00	16	940.			940.	564.		188.
25	Powerbook	090700SL	5.00 SL	5.00	16	1,625.			1,625.	758.		325.
26	G3 Powerbook	081500SL	5.00 SL	5.00	16	2,055.			2,055.	993.		411.
27	HP printer	032000SL	5.00 SL	5.00	16	1,992.			1,992.	1,095.		398.
28	Mac equipment	030700SL	5.00 SL	5.00	16	13,443.			13,443.	7,619.		2,689.
29	* 990 Page 2 Total Machinery & Equipment					83,394.		0.	83,394.	67,625.	0.	7,559.
	Other											
29	Postage Meter	080801SL	5.00 SL	5.00	16	1,184.			1,184.	336.		237.
30	10 Dell Workstations/1 Server	070303SL	5.00 SL	5.00	16	17,375.			17,375.			1,738.
	* 990 Page 2 Total other					18,559.		0.	18,559.	336.	0.	1,975.



2004 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - Doris Day Animal League

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
	Furniture & Fixtures								
7	1988 Office Furniture	060188SL		7.00	2,823.		2,823.	2,823.	0.
8	1989 Office Furniture	080189SL		7.00	683.		683.	683.	0.
9	1993 Office Furniture	040193SL		7.00	2,829.		2,829.	2,829.	0.
10	1994 Office Furniture	090194SL		7.00	490.		490.	490.	0.
14	Furniture	090195SL		7.00	450.		450.	443.	0.
15	1996 Office Furniture	080196SL		7.00	2,363.		2,363.	2,336.	0.
	* 990 page 2 Total Furniture & Fixtures				9,638.		9,638.	9,604.	0.
	Machinery & Equipment								
11	1987 Copier	110187SL		5.00	690.		690.	690.	0.
21	1988 Computer/Fax	060188SL		5.00	5,646.		5,646.	5,646.	0.
31	1989 Computer Equipment	110189SL		5.00	2,371.		2,371.	2,371.	0.
41	1991 Fax	110191SL		5.00	905.		905.	905.	0.
51	1993 Computer	010193SL		5.00	4,123.		4,123.	4,123.	0.
61	1994 Computer/Fax	090194SL		5.00	12,628.		12,628.	12,628.	0.
11	Computers	010195SL		5.00	9,500.		9,500.	9,500.	0.
12	Computer	080195SL		5.00	1,750.		1,750.	1,750.	0.
13	Computer	020195SL		5.00	1,945.		1,945.	1,945.	0.
16	1996 Computers/Equipment	080196SL		5.00	4,822.		4,822.	4,737.	0.
17	1998 Computer	071598SL		5.00	2,198.		2,198.	2,198.	0.
18	1998 Printer	102698SL		5.00	669.		669.	669.	0.
19	Power Mac G3 MT	042799SL		5.00	3,393.		3,393.	3,168.	225.
20	Power Mac G3 DT	042799SL		5.00	2,440.		2,440.	2,277.	163.
21	Power Mac 7100 DT - Used	042799SL		5.00	821.		821.	765.	56.
22	CPQ 1275 notebook computer	082199SL		5.00	1,748.		1,748.	1,517.	231.
23	Phone system	072000SL		5.00	7,690.		7,690.	5,255.	1,538.
24	Computer	011500SL		5.00	940.		940.	752.	188.
25	Powerbook	090700SL		5.00	1,625.		1,625.	1,083.	325.
26	G3 powerbook	081500SL		5.00	2,055.		2,055.	1,404.	411.
27	HP printer	032000SL		5.00	1,992.		1,992.	1,493.	398.
28	Mac equipment	030700SL		5.00	13,443.		13,443.	10,308.	2,689.
	* 990 Page 2 Total Machinery & Equipment				83,394.		83,394.	75,184.	6,224.



## Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
  - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).
- Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)**

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only   
 All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization <b>Doris Day Animal League</b>	Employer identification number <b>95-4117651</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>227 Massachusetts Avenue, NE, No. 100</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Washington, DC 20002</b>	

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

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole group**, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until August 16, 2004 to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year 2003 or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ \_\_\_\_\_ N/A

### Signature and Verification

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

Signature ▶ *John Woodford* CPA Date ▶ 5/11/04  
 LHA For Paperwork Reduction Act Notice, see instruction Form 8868 (12-2000)

Call # 7003-0500-0005-3346-7869

# **DORIS DAY ANIMAL LEAGUE**

## Financial Statements

*For the Year Ended December 31, 2003*

*(With Summarized Financial Information For The Year Ended December 31, 2002)*

and  
Report Thereon

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Grass Valley, CA 95945  
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## INDEPENDENT AUDITORS' REPORT

To the Doris Day Animal League Board of Directors:

We have audited the accompanying statement of financial position of the Doris Day Animal League (DDAL) as of December 31, 2003 and 2002, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the management of DDAL. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Doris Day Animal League as of December 31, 2003 and 2002, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles in the United States of America.

*Francis Scinto + Associates*

Francis, Scinto + Associates, LLP  
March 10, 2004



# DORIS DAY ANIMAL LEAGUE

## Statement of Financial Position

December 31, 2003

(With Summarized Financial Information as of December 31, 2002)

	2003	2002
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 785,187	\$ 385,125
Prepaid direct mail costs	28,547	38,345
Marketable securities (Notes 1 and 2)	116,613	406,982
Note receivable - current portion (Note 8)	42,750	42,750
Program Materials	2,758	2,758
Total Current Assets	975,855	875,960
Net property and equipment (Notes 1 and 3)	24,492	16,185
Deposit	4,900	4,900
<b>TOTAL ASSETS</b>	<b>\$ 1,005,247</b>	<b>\$ 897,045</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable	\$ 168,504	\$ 112,861
Accrued salaries and vacation	18,150	10,200
Current portion of capital lease payable	4,123	-
Total Current Liabilities	190,777	123,061
Long-term Liabilities		
Trust funds payable (Note 5)	8,634	20,798
Capital lease payable, net of current portion	6,791	-
	15,425	20,798
Commitments (Note 4)	-	-
Net Assets		
Unrestricted	752,194	685,857
Temporarily restricted (Notes 1 and 5)	46,851	67,329
<b>TOTAL NET ASSETS</b>	<b>799,045</b>	<b>753,186</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,005,247</b>	<b>\$ 897,045</b>

The accompanying notes are an integral part  
of these financial statements.

**DORIS DAY ANIMAL LEAGUE**  
**Statement of Activities and Changes in Net Assets**  
**for the Year Ended December 31, 2003**  
(With Summarized Financial Information as of December 31, 2002)

	Unrestricted	Temporarily Restricted	2003 Total	2002 Total
<b>REVENUE AND SUPPORT</b>				
Contributions	\$ 2,552,914	\$ -	\$ 2,552,914	\$ 1,894,064
Bequests	148,266	-	148,266	465,789
List Rental Income	51,453	-	51,453	50,393
Merchandise sales	1,768	-	1,768	1,407
Investment Income	9,178	-	9,178	24,542
Other	21,313	-	21,313	18,193
Temporarily restricted net assets released from restriction	20,478	(20,478)	-	-
<b>TOTAL REVENUE AND SUPPORT</b>	<u>2,805,370</u>	<u>(20,478)</u>	<u>2,784,892</u>	<u>2,454,388</u>
<b>EXPENSES</b>				
<b>Program Services</b>				
Public Advocacy	408,368	-	408,368	362,462
Public Education	1,695,599	-	1,695,599	1,615,290
<b>Total Program Services</b>	<u>2,103,967</u>	<u>-</u>	<u>2,103,967</u>	<u>1,977,752</u>
<b>Supporting Services</b>				
Management and general	233,135	-	233,135	253,058
Fundraising	401,931	-	401,931	340,140
<b>Total Supporting Services</b>	<u>635,066</u>	<u>-</u>	<u>635,066</u>	<u>593,198</u>
<b>TOTAL EXPENSES</b>	<u>2,739,033</u>	<u>-</u>	<u>2,739,033</u>	<u>2,570,950</u>
Change in Net Assets	66,337	(20,478)	45,859	(116,562)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>685,857</u>	<u>67,329</u>	<u>753,186</u>	<u>869,748</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 752,194</u>	<u>\$ 46,851</u>	<u>\$ 799,045</u>	<u>\$ 753,186</u>

The accompanying notes are an integral part  
of these financial statements.

# DORIS DAY ANIMAL LEAGUE

## Statement of Cash Flows

December 31, 2003

(With Summarized Financial Information as of December 31, 2002)

	2003	2002
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 45,859	\$ (116,562)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	9,068	9,000
Realized and unrealized (gain) loss on investments	1,747	(2,504)
Changes in assets and liabilities		
(Increase) in prepaid expenses	9,798	(38,345)
Decrease in accounts payable	55,643	(23,116)
Increase (decrease) in accrued salaries and vacation	7,950	(8,800)
Increase (decrease) in trust funds payable	(12,164)	1,502
<b>NET CASH (USED IN) OPERATING ACTIVITIES</b>	<b>117,901</b>	<b>(178,825)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(4,216)	-
Purchases of securities	-	(18,814)
Proceeds on sale of marketable securities	288,622	75,000
Amounts repaid by related parties (Note 8)	-	34,000
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>284,406</b>	<b>90,186</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principle payments on long-term capital leases	(2,245)	-
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>400,062</b>	<b>(88,639)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>385,125</b>	<b>473,764</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 785,187</b>	<b>\$ 385,125</b>
<b>SCHEDULE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:</b>		
Purchase of fixed assets utilizing long-term capital lease financing	\$ 13,159	\$ -

The accompanying notes are an integral part of these financial statements.

# DORIS DAY ANIMAL LEAGUE

Statement of Functional Expenses  
for the Year Ended December 31, 2003  
(With Summarized Financial Information as of December 31, 2002)

	Program Services			Supporting Services			Total Support Services	2003 Total	2002 Total
	Public Advocacy	Public Education	Program Services	Management and General	Fundraising	Total			
Lettershop and printing	\$ 63,367	\$ 479,440	\$ 542,807	\$ 1,791	\$ 144,746	\$ 146,537	\$ 689,344	\$ 653,675	
Salaries and benefits	123,669	219,520	343,189	118,518	30,917	149,435	492,624	422,873	
Postage and shipping	46,666	318,537	365,203	6,418	116,549	122,967	488,170	462,168	
Agency fees	11,717	109,524	121,241	-	36,399	36,399	157,640	153,184	
Gaging	26,095	74,252	100,347	-	22,276	22,276	122,623	84,304	
Occupancy	21,621	42,339	63,960	21,742	5,405	27,147	91,107	79,154	
Public affairs	-	73,472	73,472	-	-	-	73,472	68,451	
Awards and grants	1,250	64,890	66,140	250	-	250	66,390	79,465	
Production	4,463	52,145	56,608	347	5,994	6,341	62,949	42,260	
Legal and professional fees	35,159	15,643	50,802	10,342	-	10,342	61,144	52,441	
Travel	10,591	45,156	55,747	1,326	-	1,326	57,073	67,453	
Miscellaneous	2,045	34,929	36,974	4,967	3,667	8,634	45,608	36,375	
List rental	1,501	35,450	36,951	-	8,564	8,564	45,515	40,441	
Data Processing	8,990	20,821	29,811	3,908	8,851	12,759	42,570	31,389	
Program administration	15,165	14,725	29,890	3,987	7,513	11,500	41,390	41,999	
Payroll taxes	7,210	14,120	21,330	6,910	1,803	8,713	30,043	31,514	
Accounting and audit	487	9,845	10,332	19,190	122	19,312	29,644	20,059	
Telephone	9,953	10,099	20,052	1,913	500	2,413	22,465	24,227	
Bank service charges	1,735	14,154	15,889	812	4,989	4,901	20,790	16,251	
Office supplies	7,463	8,432	15,895	3,728	967	4,695	20,590	16,304	
Meetings and conferences	114	14,629	14,743	3,228	50	3,278	18,021	14,510	
Equipment and furniture	3,469	8,570	12,039	4,148	1,035	5,183	17,222	9,037	
Housefile exchange costs	885	6,887	7,772	-	2,066	2,066	9,838	10,084	
Depreciation	-	-	-	9,068	-	9,068	9,068	9,000	
Equipment rental and repair	1,121	1,691	2,812	5,735	280	6,015	8,827	13,107	
Insurance	552	1,451	2,003	4,607	138	4,745	6,748	5,235	
Website expense	3,080	3,580	6,660	-	-	-	6,660	120	
Educational merchandise cost	-	1,298	1,298	-	-	-	1,298	2,728	
Temporary office service	-	-	-	200	-	200	200	7,771	
Animal Guardian	-	-	-	-	-	-	-	240	
European expenses	-	-	-	-	-	-	-	75,131	
	<u>\$ 408,368</u>	<u>\$ 1,695,599</u>	<u>\$ 2,103,967</u>	<u>\$ 233,135</u>	<u>\$ 401,931</u>	<u>\$ 635,066</u>	<u>\$ 2,739,033</u>	<u>\$ 2,865,332</u>	

The accompanying notes are an integral part of these financial statements.

**DORIS DAY ANIMAL LEAGUE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

Note 1.        **Organization and Summary of Significant Accounting Policies**

**Organization**

Doris Day Animal League (DDAL) is a non-profit public benefit corporation organized under the laws of the State of California. Its primary purpose is to promote and protect animal rights through public education and advocacy. Activities of DDAL are funded through individual donations

DDAL educates the public regarding animal over-population, companion and laboratory animals, and other animal issues, and the benefits to local communities that result from proper care, medical treatment and protection of animals. DDAL seeks federal, state and local legislation that promotes humane care and treatment of animals and controls on animal over-population.

**Cash and Cash Equivalents**

DDAL considers all money market funds and investments purchased with maturities of three months or less to be cash equivalents. DDAL's cash is comprised of amounts in several financial institutions. While the amount at times exceeds the amount guaranteed by Federal agencies (\$100,000 per institution) and, therefore, bears some risk, DDAL has not experienced, nor does it anticipate, any loss of funds. As of December 31, 2003 there was approximately \$382,000 in excess cash deposits that were not insured. As of December 31, 2002, the aggregate balances were not in excess of the FDIC limit.

**Marketable Securities**

Marketable securities consist of certificates of deposit and are stated at market value.

**Property and Equipment and Related Depreciation**

Property and equipment are stated at cost. Disbursements for maintenance and repairs are recorded as an expense when incurred. Depreciation expense of property and equipment is computed using the straight-line method over the estimated useful lives of the assets of five to seven years.

**Classification of Net Assets**

The assets, liabilities, and net assets of DDAL are reported in two self-balancing groups of accounts. Unrestricted net assets represent the portion of expendable funds that are available for support of DDAL operations. Temporarily restricted amounts are specifically restricted by donors or grantors for various programs.

**DORIS DAY ANIMAL LEAGUE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

Note 1. **Organization and Summary of Significant Accounting Policies (continued)**

**Revenue Recognition**

Contributions are recognized as revenue when pledged, which typically coincides with the receipt of cash.

DDAL reports operating funds as temporarily restricted support if they are received with donor or grantor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Functional Allocation of Expenses**

DDAL allocates salaries to various programs and supporting services based upon the actual amount of time worked in each area. DDAL allocates joint costs for informational materials that include fund-raising appeals to its programs and supporting services. Indirect costs are allocated based on various methods deemed to justify the benefit received by those programs and supporting services in accordance with Statement of Financial Accounting Standards No. 117.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2. **Marketable Securities**

DDAL's marketable securities as of December 31, 2003 consisted of the following:

	<u>Cost</u>	<u>Market</u>
Certificates of Deposit	\$116,613	\$116,613
Common Stock	-	-
Total	<u>\$116,613</u>	<u>\$116,613</u>

**DORIS DAY ANIMAL LEAGUE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

**Note 2. Marketable Securities (continued)**

DDAL's marketable securities as of December 31, 2002 consisted of the following:

	<u>Cost</u>	<u>Market</u>
Certificates of Deposit	\$345,995	\$345,995
Common Stock	<u>60,986</u>	<u>60,987</u>
Total	<u>\$406,981</u>	<u>\$406,982</u>

**Note 3. Property, Equipment and Accumulated Depreciation**

Net property and equipment consisted of the following:

	<u>2003</u>	<u>2002</u>
Furniture and fixtures	\$ 9,638	\$ 9,638
Equipment	<u>101,953</u>	<u>84,578</u>
Total property and equipment	111,591	94,216
Less: accumulated depreciation	<u>(87,099)</u>	<u>(78,031)</u>
Net property and equipment	<u>\$24,492</u>	<u>\$16,185</u>

**Note 4. Commitments**

DDAL is obligated under a lease for office space through July 31, 2004. The minimum lease payments due under this lease extension are \$42,525 through July 31, 2004.

**Note 5. Restricted Net Assets**

Certain temporarily restricted funds are available for use among the program services of DDAL based on specific donor or grantor restrictions. The restricted funds are \$46,851 and \$67,329, as of December 31, 2003 and 2002, respectively. The 2003 amount of \$46,531 is restricted for research supporting animal welfare, including animal contraception.

**DORIS DAY ANIMAL LEAGUE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

**Note 6. Capital Leases**

During the year ended December 31, 2003 DDAL entered into a long-term capital lease used for the purpose purchasing new computers. The lease is due in 36 monthly payments of \$412 through October 2005. Minimum lease payments for the years ended December 31, 2004 and 2005 respectively, amount to \$4,950 and \$4,120.

**Note 7. Allocation of Joint Costs**

The League accounts for it's joint costs, which include fundraising costs, in accordance with Statement of Position 98-2, issued by the American Institute of Certified Public Accountants. In 2003, DDAL incurred joint costs of \$1,165,140 for informational materials and activities that included fund-raising appeals. Of those costs, \$246,536 was allocated to fund-raising expenses, \$801,663 was allocated to public education program expenses, \$92,816 was allocated to public advocacy program expenses, and \$24,125 was allocated to general and administrative expenses.

In 2002, DDAL incurred joint costs of \$1,065,817 for informational materials and activities that included fund-raising appeals. Of those costs, \$258,063 was allocated to fund-raising expenses, \$736,400 was allocated to public education program expenses and \$71,354 was allocated to public advocacy program expenses.

**Note 8. Related Party Information**

In prior years, the League distributed funds to the Doris Day Animal Foundation (DDAF) to assist in the expansion of the activities of DDAF. These funds were recorded as a note receivable. Repayments of \$34,000 were received during 2002. The remainder of \$42,750 is expected to be received in 2004, and accordingly, has been reclassified as a current receivable. No interest is being accrued and no additional repayment schedule has been established. DDAF is a separate not-for-profit organization exempt from Federal taxes under Section 501(c)(3) of the Internal Revenue Code. The League and DDAF are related through common directors.

**Note 9. Income Taxes**

DDAL is exempt from Federal taxes, under Section 501(c)(4) of the Internal Revenue Code, on income other than unrelated business income. As of December 31, 2003 and 2002, no provision for income taxes was made as DDAL had no net unrelated business income.



**DORIS DAY ANIMAL LEAGUE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2003**

**Note 10. Prior Year Financial Information**

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with DDAL's financial statements for the year ended December 31, 2002, from which the summarized information was derived.

**Note 11. Retirement Plan**

DDAL contributes up to 5.8% of an employee's annual salary to a defined contribution pension plan. Employees with at least one year of service are eligible, and must be included in the plan. Contributions for the years ended December 31, 2003 and 2002 amounted to \$21,337 and \$17,535, respectively, and were invested on behalf of the employee with Parnassus Fund in San Francisco, California. There were no significant changes or modifications to the plans during 2003 or 2002.