

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)  
 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.

OMB No. 1545-0047  
**2022**  
 Open to Public Inspection

Department of the Treasury  
 Internal Revenue Service

**A For the 2022 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

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

**C Name of organization**  
 ROCKINGHAM-HARRISONBURG SPCA

**D Employer identification number**  
 54-0935739

**E Telephone number**  
 540-434-5270

**F Name and address of principal officer:**  
 BRIAN KOERNER  
 PO BOX 413  
 HARRISONBURG VA 22803

**G Gross receipts \$** 2,712,325

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I Tax-exempt status:**  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J Website:** WWW.RHSPCA.ORG

**K Form of organization:**  Corporation  Trust  Association  Other

**L Year of formation:** 1972 **M State of legal domicile:** VA

**H(c) Group exemption number**

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE LOCAL ANIMAL SHELTER. TO PROMOTE RESPECT, COMPASSION, EDUCATION AND ADVOCACY RESULTING IN A HUMANE AND SUSTAINABLE ENVIRONMENT FOR ALL ANIMALS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	9	
	4	9	
	5	33	
	6	200	
	7a	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year: 1,483,546	Current Year: 2,334,654
	9 Program service revenue (Part VIII, line 2g)	246,537	239,867
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	101,632	70,374
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	61,348	58,766
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,893,063	2,703,661
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	613,178	774,200
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	21,869	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	582,654	788,543	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,195,832	1,562,743	
19 Revenue less expenses. Subtract line 18 from line 12	697,231	1,140,918	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year: 5,224,682	End of Year: 5,882,686
	21 Total liabilities (Part X, line 26)	978,423	962,347
	22 Net assets or fund balances. Subtract line 21 from line 20	4,246,259	4,920,339

**COPY**

**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.

**Sign Here**  
 Signature of officer: **BRIAN KOERNER** Date: \_\_\_\_\_  
 Type or print name and title: **TREASURER**

**Paid Preparer Use Only**  
 Print/Type preparer's name: **JASON W. TATE, JR** Preparer's signature: \_\_\_\_\_ Date: **11/02/23**  
 Check  if self-employed  if PTIN **P00359090**  
 Firm's name: **TATE FINANCIAL SERVICES CORPORATION** Firm's EIN: **54-2050577**  
 Firm's address: **1910 ERICKSON AVE STE 8 HARRISONBURG, VA 22801-8500** Phone no.: **540-434-9447**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

**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:

**PROVIDE LOCAL ANIMAL SHELTER. TO PROMOTE RESPECT, COMPASSION, EDUCATION AND ADVOCACY RESULTING IN A HUMANE AND SUSTAINABLE ENVIRONMENT FOR ALL 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 \$ **1,371,936** including grants of \$ ) (Revenue \$ )  
**PROVIDE FOR THE DAILY OPERATION OF THE ANIMAL SHELTER**

**COPY**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **1,371,936**