

HB

819

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. H. B. 819
 Title State Operated Spay Clinics
 Requested by HESS Committee-House Date 3-6-78

II. FISCAL DETAIL

Agency Affected Natural Resources-Agriculture
 Program Category Affected Public Protection
 Budget Request Unit(s) Affected Agricultural Inspection

EXPENDITURES (Thousands of Dollars)

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
100 PERSONAL SERVICES	38,000	40,000	42,000	44,000	46,000	48,000
200 TRAVEL	6,000	6,000	6,000	6,000	7,000	7,000
300 CONTRACTUAL	22,500	23,000	23,500	24,000	24,500	25,000
400 COMMODITIES	6,000	6,000	6,000	6,000	6,000	6,000
500 EQUIPMENT	7,000	8,000	8,000	8,000	8,000	8,000
600 LAND & STRUCTURES	27,000	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.						
TOTAL	106,500	78,000	80,500	83,000	86,500	89,000

FUNDING (Thousands of Dollars)

	106,500	78,000	80,500	83,000	86,500	89,000
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

	2	2	2	2	2	2
FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

Note: Budget attachment is based on information provided on earlier Spay Bills by Mercy Crusade who were former prime sponsors of similar legislation in the Seventh, Eighth, and Ninth sessions.

See also attached letter.

IV. DATE 3-6-78 PREPARED BY F.S. Honsinger, D.V.M., State Veterinarian
 AGENCY Natural Resources-Agriculture
 PHONE 465-2420
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Louise DeVoe
277-9108 H.

Bill Christensen
279-9853

PLEASE CALL	PLEASE CALL
WILL CALL AGAIN	WILL CALL AGAIN
WANTS TO SEE YOU	WANTS TO SEE YOU

RETURNED YOUR CALL

Friend's Name _____

Address _____

City _____

State _____

Zip _____

Phone _____

WHY DOES ALASKA NEED A LOW-COST SPAY CLINIC?

Because

in Anchorage alone 850 UNWANTED dogs and cats are killed every month at the animal shelter, and the cost per animal handled has risen from \$21.50 in 1975 to \$33.43 in January, 1978---
pet overpopulation in all of Alaska is due to lack of birth control and the high cost of spay/neuter surgery---
lack of animal control programs|and funding in outlying areas results in random, periodic shooting of surplus dogs---
pipeline transients have left numerous hungry and homeless pets in every city affected by the pipeline boom---

EXPECTED RESULTS OF SPAY PROGRAM

It will reduce costs and alleviate problems in animal control---

It will STOP or reduce waste of lives and dollars, suffering, and the CRUELTY of surplus breeding---

[Ref.: Theodore J. Sorich, MS, MBA, researcher for low-cost spay/neuter clinics in California, states that for each net investment of one dollar NOW for low-cost spaying and neutering...six dollars and fifty cents in future animal costs over a period of ten years will be prevented.]

ESTIMATED COST OF PILOT SPAY PROGRAM

\$130,000 For start-up cost and first year of operation; program is expected to become self-supporting within the first year, as have similar clinics State-side. (See Pg.VII)

FUNDING AT HAND

SPCA assets:	Cash on hand 2/24/78	\$21,627.29
	SPCA lot,mkt.value,will sell	<u>20,000.00</u>
	Total Assets	\$41,627.29
SPCA liability:	Loan balance, mobile home	<u>12,545.00</u>
	Available funds 2/24/78	<u>\$29,082.29</u>

SUMMATION:

Unfortunately, it appears the SPCA will not be able financially to open the spay clinic for many months, judging from the current rate of donations and sale of goods at its thrift store.

Public sentiment and urging has led the SPCA to ask the State for a grant and for land in order to proceed with this much-needed program immediately.

With adequate funding, the spay clinic service would be expanded State-wide by means of a mobile surgery for regular visits to towns throughout Alaska.

WR Apln. 44910

TUDOR ROAD

WR Apln. 45489

WR 4223

40 ACRES

PLO-5
Wdl. Mil. Pur.

Ltr. Per. 60519

Pwr. Proj. 2170

R/W Per. 37595
ILMT 37579

WR 44925

WR 64868

50-66-0294
GS-143

WR Per. 74173

38

Mng. Rts.
S. Pat. 27175

Res. U.
CI-359

WR Apln. 45846

R/W Per Apln. 74438 300'

WR 44684

R/W Per. 53026 50'

Sale Apln. 52486

North

Fork

Campbell

Creek

R/W Per. 27904 20'

R/W Per. Apln. 74438 150'

34

33

PATENT NUMBER

South

Fork

Campbell

Creek

R/W 50'
A051647

Lse. Apln. 63785

R/W Per 10' 62286

ADL Case File

Lse. Apln.

R. Mnt.



THE ALASKA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC.

EXECUTIVE BOARD - MEMBERSHIP
KINMUK ANIMAL SHELTER OFFICE

POST OFFICE BOX 776
3600 E. TUDOR ROAD

ANCHORAGE, ALASKA 99510
ANCHORAGE, ALASKA 99507

Ph.: 279-9853

Fellow Alaskans:

The State of Alaska and the Municipality of Anchorage have a surplus dog and cat population. Every month at the Animal Shelter in Anchorage an average of 800 unwanted animals are killed by euthanasia.

The problem is nation-wide, and the high cost of sterilization prevents many pet-owners from neutering their animals. Elsewhere in the United States in recent years, humane societies have successfully set up low-cost spay clinics. Figures show that a three-fold program of

- (1) strict animal control,
- (2) education, and
- (3) low-cost spay clinics

combine to reduce the number of animals impounded and the number destroyed. Animal control costs elsewhere have decreased following the inauguration of low-cost spay clinics. Many such clinics have been contacted by us and they have provided figures showing they are self-supporting after the first eight to twelve months in operation; therefore we do not anticipate that any financial appeals will be necessary after the first year the low-cost spay clinic, available to all Alaskans, is in service.

Public and official sentiment now is such that the Alaska Society for the Prevention of Cruelty to Animals, Inc., must undertake the task of establishing and operating a low-cost spay clinic in Anchorage as soon as possible.

Please read the attached information describing our objectives and how other American cities are handling the problem.

As you can see, we need help financially to get started.

Very truly yours,

Board of Directors
The Alaska SPCA, Inc.

By: *Ethel Christensen* Secretary-Treasurer

Attachments

P.S. The present board is composed of the following persons: Dewey Sipe, president; Gil Hagen, vice-president; Ethel Christensen, secretary-treasurer; and members Mike Adams, Mary Cassetta, Louise De Voe, Mary Girvan, Hildur Hakas, Ann Lohrey, and Alice Puster.

THE SURPLUS PET PROBLEM IN ANCHORAGE

Anyone who doubts that the Municipality of Anchorage needs pet population control should spend an hour at the Animal Shelter at 3600 Tudor Road and witness the euthanaire and crematory in use. There are usually 250 dogs and cats in kennels and cages. Kennel workers strive constantly to keep the pens tolerable. The animals themselves portray the gamut of emotions, from fear and distrust to boredom, from rare hostility to extreme friendliness. The yearning of most of them for recognition, a pat, a word, strikes the visitor's sensibilities with the force of a hammer-blow. The tenderhearted avoid the place. The callous ignore it.

The Animal Shelter and animal control throughout the Municipality are the responsibility by legal contract of The Alaska Society for the Prevention of Cruelty to Animals, Inc. The humane society, a non-profit organization incorporated in the State of Alaska in 1955, took over the task of animal control in Anchorage in 1967 because it knew there was no other group willing or able to devote attention to the humane disposal of unwanted animals. Previously, animal control in the Anchorage area was administered by the City and by Spenard in varying degrees of humanity and effectiveness. It was a civic chore, like street cleaning. The Alaska SPCA has and is endeavoring to improve the administration of animal control by careful screening of personnel and by encouraging professionalism in all phases of the work.

Surplus Pet Problem

We are faced with a constant flow of unwanted animals produced by indiscriminate breeding. An average of 800 dogs and cats are killed by euthanasia at the Shelter every month---nearly 10,000 a year.

An unspayed bitch and her unspayed daughters in a 5-year period can produce 324 puppies. Cats are even more prolific.

Population control for animals means that people must control it. The surest method is by surgical neutering. Birth control methods for animals have not yet been offered to the public in practical form. Surgical neutering operations on animals in Alaska are probably the most costly in all the United States. It is not unusual for a dog's spaying to cost \$100.00. Neutering a male dog costs at least \$45.00. For cats, the cost is only slightly less. Many pet owners cannot afford it. The daily care and feeding of a pet poses no economic problem to most families, who feel that a pet is a rightful addition for family fun and to train juveniles to accept responsibility, but the cost of surgical neutering and spaying is an insurmountable expense for many households.

Theodore J. Sorich, MS, MBA, researcher for low-cost spay-neuter clinics in California, has reported on the financial justification of low-cost spay clinics, published in the Congressional Record in 1973. He states that for each net investment of one dollar (\$1.00) for low-cost spaying and neutering, the incurrence of six dollars and fifty cents (\$6.50) in future animal control costs over a period of ten years will be prevented.

The Alaska SPCA is attempting to soften the financial stress

Surplus Pet Problem

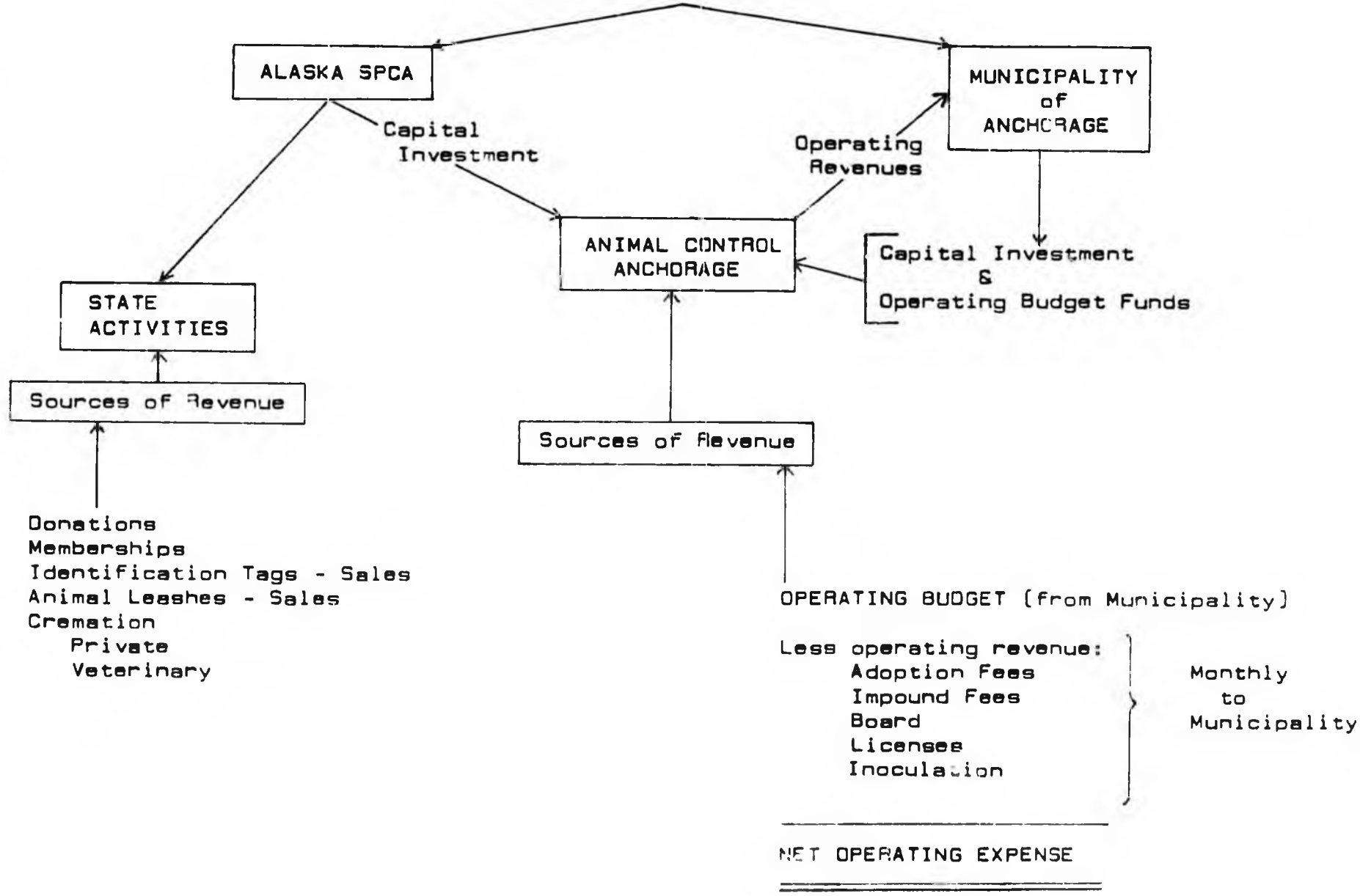
here by providing loans, interest-free for six months, under the "Responsible Pet Ownership" plan. This plan to diminish the pet population surplus by surgical operation is being utilized by a small percentage of residents, most of whom are paying back the loan within the 6-month interest-free period.

BUT---we are not coping with the problem. As Anchorage grows, the number of pets and unwanted animals increases.

A LOW-COST SPAY CLINIC IS THE NEXT, AND GREATEST, STEP TOWARD PET POPULATION CONTROL IN THE ANCHORAGE AREA.

The Alaska SPCA is a non-profit organization depending upon donations from the public for its existence and operation. The Animal Shelter operation funded by the Municipality is entirely separate from SPCA funding by donations. We are prepared to invest heavily from SPCA funds in this urgently-needed spay clinic facility, but we need help.

ALASKA SPCA
 CONTRACTS FOR
 ANIMAL CONTROL OPERATION



- Donations
- Memberships
- Identification Tags - Sales
- Animal Leashes - Sales
- Cremation
- Private Veterinary

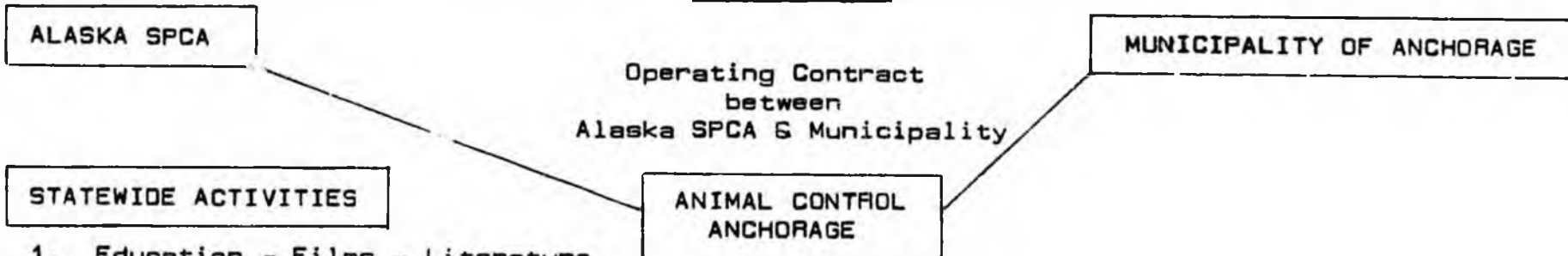
OPERATING BUDGET (from Municipality)

- Less operating revenue:
- Adoption Fees
- Impound Fees
- Board Licensee
- Inoculation

Monthly to Municipality

NET OPERATING EXPENSE

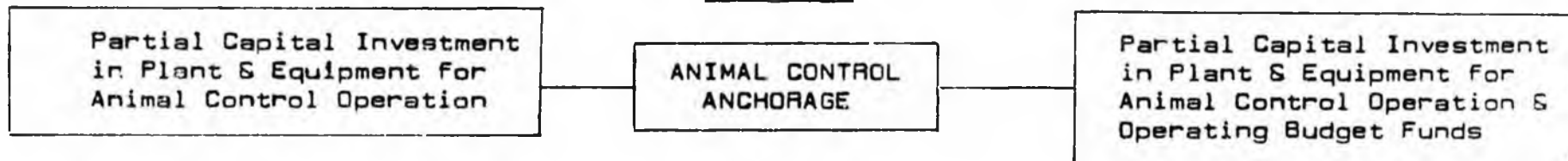
ORGANIZATION



STATEWIDE ACTIVITIES

1. Education - Films - Literature
2. Spay - RPO Program
3. Assistance to Other Locations
 - a. animal control
 - b. occasional travel
4. Iditarod Observation
5. Cruelty - Neglect
6. Disaster
7. Quarterly Newsletter

CASH FLOW



SOURCES OF REVENUE

FUNDS FOR STATE & LOCAL

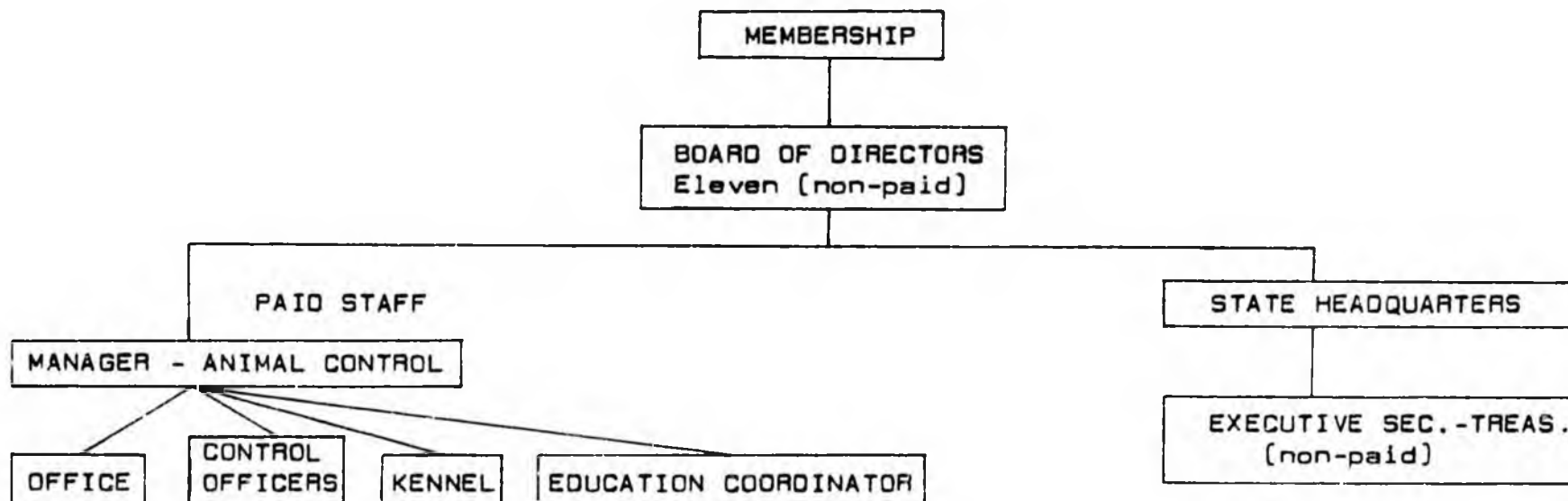
- Donation
- Memberships
- ID Tag Sales
- Leashes
- Cremation

- Adoption Fees
 - Impound Fees
 - Boarding Fees
 - License Fees
 - Inoculation Fees
- } to Munc.
- Operating Budget Funds from Municipality

N/A

ALASKA SPCA, INC.

ORGANIZATION



Alaska SPCA Projections 1978 - ?

State Spay Clinic - State Headquarters
State Humane Education Office

I. Planning

A. Land selection and Building

1. Plan #1 - government leased land

- a. lease low-cost government land
 (1) State application filed 10/7/77 for 20 acres east of present Animal Shelter, Anchorage. State has not received title and a permit would have to be granted by BLM to place buildings on land.

b. building plans in stages:

Priority I -	<u>State Spay Clinic and State Headquarters</u>
Priority II -	<u>State Humane Education Library & Auditorium for student use, films, etc.</u>
Priority III -	<u>Indoor and Outdoor Facility for Dog, Horse, and Cat Shows, etc.</u>
Priority IV -	<u>Outdoor area - temporary housing/space for visiting mushers, exhibitors, etc.</u>
Priority V -	<u>Petting Zoo</u>

2. Plan #2 - private ownership of land

- a. Land selection with proper zoning has been explored. The SPCA owns one lot on DeBarr Road. This can be traded, and larger lots purchased within adequate zoning. Costs are very high.

b. Building

Priority I -	<u>Spay Clinic & State Headquarters</u>
(Need rental units to pay for cost of operating clinic)	<u>Office Rental</u>

Priority II -

State Educational Office,
Library & Auditorium

II. Construction Costs

1. Plan #1 - on leased government land, ATCO or other relocatable units, priced - custom built - 2 to 4 units \$20,000 to \$40,000, plus \$3,000 to \$5,000 for foundations.
2. Plan #2 - on privately-owned land
 - (a) 1/2 to 1 acre. Architect fees, cost of land with proper zoning and cost of building (3,000 sq.ft.)
Cost estimate \$300,000
 - (b) inspected existing structure ALA on 2 lots.
7337 Old Seward Highway, priced \$240,000 as is.
3. Cost of veterinarian's equipment - basic for spay-neuter clinic estimated \$14,000 - current pricing of equipment in process.

SPAY CLINIC COST OF OPERATION

Following are statistics of some of the spay clinics and/or programs in operation around the United States:

First Year Start-Up & Initial Operating Costs

<u>Name</u>	<u>Year</u>	<u>No. of Vets</u>	<u>First Year Capitalization and Operation</u>
San Mateo Peninsula Humane Society	1973	1	\$37,567
City of Berkeley	1975	1	\$46,945
City of Los Angeles (one of six clinics)	1973	3	\$87,000
Humane Society of Miami, Florida	1976	(3 vets volunteer 1 1/2 days per week)	\$20,000 (less bldg.)

Continuing Costs

<u>Name</u>	<u>Year</u>	<u>No. of Surgeries</u>	<u>Cost of Operation</u>	<u>Fee Charged</u>	<u>Cost per Surgery - or Deficit</u>
San Diego				\$25-\$50	
Miami	1976-77	30-40 per wk. (vet. donates services)	"free"		\$20.50
Los Angeles (six clinics)	1974-75			\$17.50	\$23.58
Honolulu	1977		No Clinic	\$20.00	
Animal Welfare of Miami	1977			\$20.00	
San Mateo	1973-75	two years: 6,963	two years: \$143,158	\$20.00	\$20.58

Additional Information Received 12-20-77

San Mateo	1977	23 per day (1 vet.)	self-supporting	****	self-supporting
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**** Male dogs	-	\$18.00
Female dogs	-	25.00
Female dogs over 90 lbs.	-	50.00
Male cats	-	15.00
Female cats	-	21.00

SPAY CLINIC START-UP COST (Plan #1 only)

Anchorage 1978

Cash requirements until positive cash flow attained
 (Figures based on 1977 cost of California and Oregon clinics -
 population about 215,00 each)

	Anchorage 1978	
Buildings (ATCO) 30' x 40'	\$40,000	
Foundation	3,220	
Utilities - Hook-up	<u>3,000</u>	
Sub Total	\$46,220	\$46,220
Major Veterinary Equipment (list available)	\$11,950	
Instruments - smaller items	1,874	
General Equipment	930	
Office Equipment	1,992	
Cleaning & Miscellaneous	<u>100</u>	
Sub Total	\$16,846	\$63,066
Supplies - Drugs & Disposable Items (initial 3-month inventory)	\$ 3,181	
Net Cash Outflow first 7 months (see following page)	<u>6,731</u>	
Sub Total	\$ 9,912	\$72,978
Contingency Reserve (10%)		<u>7,298</u>
TOTAL CASH REQUIREMENT		<u>\$80,276</u>

Experience elsewhere indicates one veterinarian can perform 2,800 spay surgeries and 700 neuters per year. Based on the 3,500 surgeries, cost per surgery decreases considerably.

Minimum cost of building and first year of operation cost on leased land (\$1.00 a year) can be estimated to amount to \$80,276. On private land (and in a new building) the cost estimate would be closer to a minimum of \$350,000.

First Year Cost of Operation (Estimated) - Anchorage

Veterinarian's Salary	\$28,000 per year	
" Aide Salary	12,000 " "	
Clerk's Salary	9,000 " "	
Utilities	<u>1,500 " "</u>	
Total Cash Requirement (Operation)		\$ 50,500/yr.
" " " (Start-up)		<u>80,276</u>
GRAND TOTAL FIRST YEAR (Anchorage)		<u>\$130,776</u>

ESTIMATED CASH FLOW --- FIRST YEAR'S OPERATION

ASSUMPTIONS

- A. Spay/Neuter Clinic volume during first year is 70% of capacity, or 2,450 surgeries (70% of 3,500 = 2,450).
- B. Revenues = No. of surgeries x \$24.00 (a weighted-average fee-- see next page).
- C. Direct materials are not charged first three months but have been charged to start-up costs.
- D. Cash expenditures for each of the remaining nine months = [(Total Annual Expenditures minus Direct Materials) ÷ 12] plus [No. of Surgeries x \$5.72]. This formula accounts for the Direct Materials, costing about \$5.72, which are "consumed" per surgery.

CASH FLOW PROJECTION --- FIRST YEAR'S OPERATION:

Month	% of Capacity	Number of Surgeries	Revenues	Cash Expenditures	Net Cash Flow	
1	43	125	\$ 3,000	\$ 4,208	-\$1,208	
2	46	134	3,216	4,208	- 992	
3	49	143	3,432	4,208	- 776	
4	53	155	3,720	5,034	- 1,314	Cumulative
5	58	169	4,056	5,174	- 1,118	Cash Flow.
6	63	184	4,416	5,260	- 844	First 7
7	70	204	4,896	5,375	- 479	Months:
8	78	227	5,448	5,506	+ 58	(\$6,731)
9	87	254	6,096	5,661	+ 435	Positive
10	95	277	6,648	5,793	+ 855	Cash Flow
11	98	286	6,864	5,844	+ 1,020	Begins in
12	100	292	7,008	5,879	+ 1,129	8th & 9th
						Months
	TOTALS	2,450	\$52,816	\$62,150	(\$3,234)	

ANNUAL OPERATING REVENUES & EXPENDITURES

ESTIMATED ANCHORAGE FIRST YEAR

I. Expenditures

Salaries

Veterinarian	\$28,000	per yr.)	
Vet. Assn't.	12,000	" "] \$4,208 per mo.
Clerk	9,000	" "]

Utilities

\$ 1,500	per yr.)	\$ 125 per mo.
\$50,500	per yr	

There are many indirect costs that have not been accounted for here. Further, no depreciation has been taken into consideration. Our main purpose here is to convey a reasonable estimate of start-up and first-year operating costs.

II. Revenues

Weighted average fee is based on the average species and sex distribution of animals altered:

50% female dogs
 30% female cats
 8% male dogs
 12% male cats

Typical fees range from \$12 to \$30, hence a weighted fee of \$24 per surgery.

Population Decrease AFTER Surgical-Neutering Programs

Again, quoting from data compiled by Mr. Sorich, the City of Los Angeles started its low-cost spay/neuter program in February, 1971. Prior to that date, the numbers of animals handled and destroyed in city shelters had increased steadily. Decreases in animals handled and destroyed, however, have occurred since that time as shown below:

<u>FISCAL</u>	<u>PERCENT DECREASE IN ANIMALS HANDLED</u>	<u>PERCENT DECREASE IN ANIMALS DESTROYED</u>
1971-72	8.5	5.9
1972-73	3.6	6.2
1973-74	6.7	9.7

Availability of three reduced cost spay/neuter clinics coupled with the incentive of a half-price license fee for spayed or neutered dogs, appears largely responsible for the fact that 40.5% of recent license applications were for altered dogs. In 1971, only 16% of the City's licensed dogs were altered.

The County of San Mateo-Peninsula Humane Society Clinic opened in January, 1973. In 1974, the number of animals surrendered to the Peninsula Humane Society was 16,079, a 39% decrease from the prior year figure of 26,488. Complaints and bite reports were each 13% below the previous year.

The City of Palo Alto Clinic opened in October, 1972. During the 1974-75 fiscal year, the city's Animal Services Division handled 5,743 animals, a 42% decrease from the prior fiscal year. The number of animals destroyed declined 23%.

During 1974, the rate of surrender of animals to Santa Clara County (California) pounds decreased 21% from 1973 levels. Two low-cost spay/neuter programs are available to Santa Clara County residents---the City of Palo Alto Clinic discussed above and a contract program between Santa Clara County and a large private veterinary hospital.

...And to those who would suggest that surgical sterilization is no more effective than killing as an animal population control measure, it should be pointed out that impounded and destroyed animals cover the entire age spectrum; many undoubtedly initiate countless reproduction chains before they are destroyed. By contrast, reduced cost spay/neuter programs, coupled with favorable license fee differentials for altered animals, provide positive incentives for owners to have their animals altered at the earliest safe age (before subsequent reproduction chains are initiated).

Return of Organization Exempt from Income Tax

1976

Under section 501(c) of the Internal Revenue Code (Except Private Foundation)

For the calendar year 1976, or fiscal year beginning 6/1, 1976, and ending 5/31, 1977

Please type, print or attach label. See instruction O.	Name of organization <u>Alaska S. P. C. A., Inc.</u>	A Employer identification number (See instruction C) <u>92-6003063</u>
	Address (number and street) <u>P. O. Box 776</u>	B If gross receipts are not normally more than \$5,000 (see general instructions A(4) and (5)) check here <input type="checkbox"/>
	City or town, State, and ZIP code <u>Anchorage, Alaska 99510</u>	C If exemption application is pending, check here <input type="checkbox"/>
	E Enter exemption Code paragraph \blacktriangleright 501(c) (<u>3</u>).	D If address changed, check here <input type="checkbox"/>
Check appropriate box, if applicable—Exempt under section <input type="checkbox"/> 501(e) OR <input type="checkbox"/> 501(l).		F Fair market value of assets at end of year (see instruction P) <u>59,277.12</u>

Note: If you checked block "B" above, do not complete Part I or Part II. For rounding off money items to whole dollar amounts—see instructions.

Part I All Organizations Complete Part I If line 8 is \$25,000 or less, complete only Part I. Do not complete Part II.

Receipts (Revenues)	Expenses and Disbursements	Assets and Liabilities	Beginning of year	End of year
1 Gross sales and receipts from all sources, other than shown on lines 5 and 6	9 Expenses attributable to amount on line 4	13 Total assets	60,009.75	59,277.12
2 Cost of goods sold	10 Expenses attributable to amount on line 6	14 Total liabilities		
3 Cost or other basis and sales expenses of assets sold	11 Other program-related disbursements	15 Net worth	60,009.75	59,277.12
4 Gross income (line 1 less sum of lines 2 and 3)	12 Excess of receipts over expenses and disbursements (line 7 less sum of lines 9, 10, and 11) Increase or (Decrease) in net worth (see instructions)			(732.63)
5 Gross dues and assessments from members and affiliates				
6 Gross contributions, gifts, grants and similar amounts received (see instructions)				
7 Total (add lines 4, 5 and 6)				
8 Gross receipts for filing requirements tests (add lines 1, 5 and 6)				

16 Have you engaged in any activities which have not previously been reported to the Internal Revenue Service? If "Yes," attach a detailed description of such activities	Yes	No
17 Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," attach a copy of the changes		X
18 (a) Is this a group return filed on behalf of affiliated organizations covered by a group exemption letter? (See instruction G)		X
(b) Is this a return filed by an affiliated organization covered by a group exemption letter? If "Yes," enter your central or parent organization's four digit group exemption number (G-1). (See instruction G.) \blacktriangleright		X
19 Have you filed a tax return on Form 990-T, "Exempt Organization Business Income Tax Return," for this year?		X
20 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instruction N) If "Yes," attach a schedule for the disposition(s) for the year(s) showing type of asset disposed of, the date(s) disposed, the cost or other basis, the fair market value on date of disposition and the names and addresses of the recipients of the assets distributed		X
21 (a) Enter amount expended directly or indirectly for political purposes	\$	NONE
(b) Did you file Form 1120-POL, "U.S. Income Tax Return of Certain Political Organizations," for this year?		X

22 Clubs exempt under section 501(c)(7) enter amount of: N/A

(a) Initiation fees and capital contributions included in line 5, Part I

(b) Gross receipts from general public from use of club facilities included in line 1, Part I. (See instruction 22)

23 Organizations exempt under section 501(c)(12) enter amount of: N/A

(a) The total amount of gross income received from members or shareholders

(b) The total amount of gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)

24 If you operate a school (see instructions for Part VI, Schedule A), do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 578, covering racial nondiscrimination? If "No," attach an explanation N/A
 Yes No

25 The books are in care of Ethel Christiansen Telephone No. 907-279-0578
Located at 3600 East Tudor Road Anchorage, Alaska 99507

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 taxpayer) is based on all information of which the preparer has any knowledge.

Date 11/23/77 Signature of officer or trustee
Date 11/23/77 Signature of individual or firm preparing return
D. McCORMICK, C.P.A. Title 506 Sixth Avenue
Preparer's address Anchorage, Alaska 99501
92-6002757

Part VII Reason for Non-Private Foundation Status (See instructions for definitions)--Continued

(d) If applicable, enter the number of beneficiary or supported organizations exempt under:

- (1) Section 501(c)(4)
- (2) Section 501(c)(5)
- (3) Section 501(c)(6)

(e) Check here if your organization's sole or primary function is to provide funds to the beneficiary or supported organizations.

10 An organization organized and operated to test for public safety, Section 509(a)(4). (See page 3 of instructions.)

Support Schedule (Complete only if block 6, 7 or 8, page 2, is checked)

Calendar year (or fiscal year beginning in) ▶	(a)	(b)	(c)	(d)	(e)
	1975	1974	1973	1972	Total
11 Gifts, grants and contributions received. (Do not include unusual grants. See line 24 below)	1,713.23	3,584.78	8,471.24	6,349.04	20,118.29
12 Membership fees received	1,629.00	430.00	831.00	350.00	3,240.00
13 Gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513	3,337.25	6,317.41	9,069.44	3,880.42	22,604.52
14 Gross income from interest, dividends, rents, royalties, and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975	825.68	2,681.23	1,451.51	2,401.35	7,359.77
15 Net income from unrelated business activities					
16 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
17 The value of services or facilities furnished by a governmental unit to you without charge (do not include the value of services or facilities generally furnished to the public without charge)					
18 Other income (do not include gain or (loss) from sale of capital assets)--attach schedule	-0-	-0-	-0-	638.25	638.25
19 Total of lines 11 through 18	7,505.16	13,013.42	19,823.19	13,619.06	54,960.83
20 Line 19 less line 13	4,167.91	6,696.01	10,753.75	9,738.64	31,356.31
21 Enter 1% of line 19					

22 Organizations described in blocks 6 or 7, page 2:

(a) Enter 2% of amount in column (e), line 20 627.13

(b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the above four year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here NONE

23 Organizations described in block 8, page 2:

(a) Attach a list, with respect to amounts shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year:

(1) (2) (3) (4)

(b) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only if the amount for each year exceeds the greater of the amounts on line 21 for each year, or \$5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such excess amounts for each year:

(1) (2) (3) (4)

24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)