

**Return of Organization Exempt From Income Tax**

**2002**

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

**Open to Public Inspection**

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 2002 calendar year, or tax year beginning** 2002, and ending 20

**B Check if applicable:**

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

29 IB QY 85-0435896 200312  
**CAT ACTION TREASURY INC**  
**KRISTIN NOWELL**  
**PO BOX 332**  
**CAPE NEDDICK ME 03902-0332 P-7 P67**

**D Employer identification number**

85-0435896

**E Telephone number**

(207) 408 4108

**F Accounting method:**  Cash  Accrual

Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H and I are not applicable to section 527 organizations.**

**H(a) Is this a group return for affiliates?**  Yes  No

**H(b) If "Yes," enter number of affiliates** ▶

**H(c) Are all affiliates included?**  Yes  No

(If "No," attach a list. See instructions.)

**H(d) Is this a separate return filed by an organization covered by a group ruling?**  Yes  No

**I Enter 4-digit GEN** ▶

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

**G Web site:** ▶ www.felidae.org

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

**K Check here**  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 393,796

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions.)

<b>1 Contributions, gifts, grants, and similar amounts received:</b>					
<b>a</b>	Direct public support	<b>1a</b>	<u>391,593</u>		
<b>b</b>	Indirect public support	<b>1b</b>			
<b>c</b>	Government contributions (grants)	<b>1c</b>			
<b>d</b>	<b>Total</b> (add lines 1a through 1c) (cash \$ <u>335,522</u> noncash \$ <u>56,071</u> )	<b>1d</b>		<u>391,593</u>	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>			
<b>3</b>	Membership dues and assessments	<b>3</b>			
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>		<u>2,387</u>	
<b>5</b>	Dividends and interest from securities	<b>5</b>			
<b>6a</b>	Gross rents	<b>6a</b>			
<b>b</b>	Less: rental expenses	<b>6b</b>			
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b>	Other investment income (describe ▶ )	<b>7</b>			
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities			
		<u>58,960</u>	<b>8a</b>		
		Less: cost or other basis and sales expenses	<u>172</u>	<b>8b</b>	
		Gain or (loss) (attach schedule)	<u>(12)</u>	<b>8c</b>	
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>		<u>(12)</u>	
<b>9</b>	Special events and activities (attach schedule)				
<b>a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>			
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>			
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>			
<b>b</b>	Less: cost of goods sold	<b>10b</b>			
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>			
<b>12</b>	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		<u>393,968</u>	
<b>Expenses</b>	<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	<u>321,700</u>	
	<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	<u>11,200</u>	
	<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>	<u>2,313</u>	
	<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>		
<b>17</b>	<b>Total expenses</b> (add lines 16 and 44, column (A))	<b>17</b>		<u>335,213</u>	
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<u>58,755</u>	
	<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<u>102,211</u>	
	<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>		
	<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		<u>160,966</u>

**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. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>291,734</u> noncash \$ _____)	291,734	291,734		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	34,000	23,800	8,500	1,700
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits	215	151	54	10
29	Payroll taxes	2,601	1,821	650	130
30	Professional fundraising fees				
31	Accounting fees	82	57	20	5
32	Legal fees	195	137	49	9
33	Supplies	1,149	804	287	58
34	Telephone	1,509	1,056	377	76
35	Postage and shipping	717	502	179	36
36	Occupancy				
37	Equipment rental and maintenance	1,192	119	834	239
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)				
43	Other expenses not covered above (itemize): a				
b	Internet services	1,000	700	250	50
c					
d					
e					
44	<b>Total functional expenses</b> (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	335,213	321,700	11,200	2,313

**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 \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions.)

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)
a <u>PROJECTS PROGRAM. Supported high priority conservation projects for 14 threatened wild cat species in Asia, Africa, &amp; So. America. Projects include ecological research, development of management programs.</u> (Grants and allocations \$ <u>274,034</u> )	300,000
b <u>MONITORING PROGRAM. Work closely with the international Cat Specialist Group to develop internet-based tools to support the conservation community's effective monitoring of wild cat status.</u> (Grants and allocations \$ <u>17,700</u> )	21,200
c <u>PUBLIC EDUCATION &amp; SUPPORT PROGRAM. Through website, provide information about wild cat conservation status, and respond by email to students requests.</u> (Grants and allocations \$ _____)	500
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	321,700

**Part IV Balance Sheets** (See page 24 of the instructions.)

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing		<b>45</b>	
	<b>46</b> Savings and temporary cash investments	81,495	<b>46</b>	142,949
	<b>47a</b> Accounts receivable	<b>47a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>47b</b>	<b>47c</b>	
	<b>48a</b> Pledges receivable	<b>48a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>48b</b>	<b>48c</b>	
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule)	<b>51a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>51b</b>	<b>51c</b>	
	<b>52</b> Inventories for sale or use		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges		<b>53</b>	
	<b>54</b> Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	2,699	<b>54</b>	0
	<b>55a</b> Investments—land, buildings, and equipment: basis	<b>55a</b>		
<b>b</b> Less: accumulated depreciation (attach schedule)	<b>55b</b>	<b>55c</b>		
<b>56</b> Investments—other (attach schedule)		<b>56</b>		
<b>57a</b> Land, buildings, and equipment: basis	19,999			
<b>b</b> Less: accumulated depreciation (attach schedule)	1,982	18,017	<b>57c</b>	18,017
<b>58</b> Other assets (describe _____)		<b>58</b>		
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)	102,211	<b>59</b>	160,966	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses		<b>60</b>	
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64b</b>	
	<b>65</b> Other liabilities (describe _____)		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65)		<b>66</b>		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	<b>67</b> Unrestricted	12,108	<b>67</b>	14,066
	<b>68</b> Temporarily restricted	90,103	<b>68</b>	146,966
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.</b>			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21).	102,211	<b>73</b>	160,966	
<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	102,211	<b>74</b>	160,966	

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 VI Other Information** (See page 27 of the instructions.)

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	<input checked="" type="checkbox"/>
<b>77</b> 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.	<b>77</b>	<input checked="" type="checkbox"/>
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	<input checked="" type="checkbox"/>
<b>80a</b> 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?	<b>80a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
<b>81a</b> Enter direct or indirect political expenditures. See line 81 instructions <b>81a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>	
<b>82a</b> 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?	<b>82a</b>	<input checked="" type="checkbox"/>
<b>b</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>		
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	<input checked="" type="checkbox"/>
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	
<b>85 501(c)(4), (5), or (6) organizations. a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	<b>85b</b>	
<b>c</b> Dues, assessments, and similar amounts from members <b>85c</b>		
<b>d</b> Section 162(e) lobbying and political expenditures <b>85d</b>		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b>		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b>		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b> 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?	<b>85h</b>	
<b>86 501(c)(7) orgs. Enter: a</b> Initiation fees and capital contributions included on line 12 <b>86a</b>		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities. <b>86b</b>		
<b>87 501(c)(12) orgs. Enter: a</b> Gross income from members or shareholders. <b>87a</b>		
<b>b</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>		
<b>88</b> 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 <b>88</b>		
<b>89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> ; section 4955 <input type="checkbox"/></b>		
<b>b 501(c)(3) and 501(c)(4) orgs. 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.</b>	<b>89b</b>	<input checked="" type="checkbox"/>
<b>c</b> Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. <b>89c</b>		
<b>d</b> Enter: Amount of tax on line 89c, above, reimbursed by the organization. <b>89d</b>		
<b>90a</b> List the states with which a copy of this return is filed <b>ME, CA</b>		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2002 (See instructions.) <b>90b</b>	<b>90b</b>	<b>1</b>
<b>91</b> The books are in care of <b>Kristin Nowell</b> Telephone no. <b>(207) 408 4108</b> Located at <b>108 Second Hill Rd., Cape Neddick, ME</b> ZIP + 4 <b>03902</b>		
<b>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>92</b></b>		<input type="checkbox"/>

**Part VII Analysis of Income-Producing Activities** (See page 31 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) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> Medicare/Medicaid payments . . . . .					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments . . . . .					
<b>95</b> Interest on savings and temporary cash investments			14	2,387	
<b>96</b> Dividends and interest from securities . . . . .					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property . . . . .					
<b>b</b> not debt-financed property . . . . .					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income . . . . .					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory . . . . .					
<b>103</b> Other revenue: <b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .					
<b>105</b> <b>Total</b> (add line 104, columns (B), (D), and (E)) . . . . .					2,387

**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 32 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).
▼	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 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
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 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).

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.

**Please Sign Here**

Signature of officer: Kristin Nowell Date: 5/12/02

Type or print name and title: Kristin Nowell President

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_

Check if self-employed:

Preparer's SSN or PTIN (See Gen. Inst. W): \_\_\_\_\_

EIN: \_\_\_\_\_

Phone no.: \_\_\_\_\_