


All Messengers are required to complete and submit this Pro Forma 990 unless the Messenger prepares the full and complete 990, NOT THE 990-EZ or 990-N, and the 990 includes Parts I, II, VII, VIII, IX and X, in which case, the Messenger may upload the full 990 in lieu of the Pro Forma 990. **DO NOT UPLOAD THE 990-N or the 990-EZ IN LIEU OF THE PRO-FORMA 990 FORM.**

A. For the calendar year - yyyy: 2018 Or, the tax year ending - mm/dd/yyyy: _____
 B. Name of organization: Rising Starr Horse Rescue
 C. Employer Identification Number of organization: 47-4027991

Part II Signature Block

Sign Here →  _____
 Signature of officer March 23, 2019
 Date
Kelly Stackpole, Executive Director
 Type or print name and title

Part VII Compensation of Officers, Directors, Trustees, Employees and Independent Contractors

Section A. Officers, Directors/Trustees, and Employees

1a. Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of the amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 • List the organization's five highest compensated employees (other than an officer, director or trustee) who received reportable compensation from the organization and any related organizations.
 • List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, reportable compensation from the organization and any related organizations.
 List persons in the following order: directors/trustees, officers, employees, and former such persons..

6	Total Number of Voting Members	6	Total Number of independent voting members of the governing body
0	Total Number of Employees	35	Total Number of Volunteers (estimate if necessary)

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

	(A) Name, Board Position or Title, and Company Affiliation if employed	(B) Average hours per week	(C) Check All That Apply						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
			Director/Trustee	Officer	Employee	Former	Voting Member	Independent Voting Member			
1	Kelly Stackpole, Executive Director	30+		X					0	0	0
2	Ashley Wilkum, Director	20+		X					0	0	0
3	Nancy Fontana, Director	5+		X					0	0	0
4	Ed Lavelle, Director	5-10	X						0	0	0
5	Megan Robertson, Director	5-10	X						0	0	0
6	Leslie Stoddart, Director	20+		X					0	0	0

	(A) Name, Board Position or Title, and Company Affiliation if employed	(B) Average hours per week	(C) Check All That Apply						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
			Director /Trustee	Officer	Employee	Former	Voting Member	Member Independent Voting			
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											

Attached additional sheets if more than 18.

Section B. Independent Contractors and/or Related Organizations

Complete this table for your five highest compensated independent contractors and/or Related Organizations that received compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
Fabius Ferrier Services Inc. 17 Verplannck Avenue, Hopewell Junction, New York 12533	Blacksmith/Farriar	\$1,780.00
Le Chateau – 1410 NY-35, South Salem, New York 10490	Annual Event Gala	\$13,000.00
Dylan Fox - 8465 FM 993 -Pittsburg, Texas	Transport and Quarantine and Training	\$5,300.00
Trumbull Animal Hospital – 6537 Main Street, Trumbull, CT 06611	Veterinarian Services	\$1,200.00
Saved from slaughter – Humansville, MO	Rescue Fees	\$2,800.00

Definitions: (For more information, review the 990 Pro Forma Glossary or download the Form 990 Instructions at <http://www.irs.gov/pub/irs-pdf/i990.pdf>.)

Member of the governing body: A person who serves on an organization's **governing body**, including a **director** or **trustee**, but not if the person lacks voting power.

Director or trustee: A member of the organization's **governing body** at any time during the tax year, but only if the member has any voting rights. A member of an advisory board that does not exercise any governance authority over the organization is not considered a director or trustee.

Officer: A person elected or appointed to manage the organization's daily operations at any time during the **tax year**, such as a president, vice-president, secretary, treasurer, and, in some cases, Board Chair. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but at a minimum include those officers required by applicable state law. For purposes of Form 990, treat the organization's **top management official** and **top financial official** as officers.

Top management official: A person who has ultimate responsibility for implementing the decisions of the organization's **governing body** or for supervising the management, administration, or operation of the organization (for example, the organization's president, CEO or executive director).

Top financial official: The person who has ultimate responsibility for managing the finances of the organization, for example, the treasurer or chief financial officer.

Employee: Any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee, and any other individual who is treated as an employee for federal employment tax purposes under section 3121(d).

Voting Member/Independent Voting Member: A member of the organization's governing body with power to vote on all matters that may come before the governing body (other than a conflict of interest that disqualifies the member from voting). An **Independent Voting Member** is a member of the governing body with voting power is considered "independent" only if the member, or any family member of the member, was not compensated as an officer or employee by the organization, or by a related organization, or by an independent contractor of the organization.

Related organization: An organization, including a nonprofit organization, a stock corporation, a partnership or limited liability company, a trust, and a governmental unit or other government entity, that stands in one or more of the following relationships to the filing organization at any time during the tax year: 1) Parent: an organization that controls the filing organization; 2) Subsidiary: an organization controlled by the filing organization; 3) Brother/Sister: an organization controlled by the same person or persons that control the filing organization; 4) Supporting/Supported: an organization that is organized and operated exclusively to support the filing organization.

Independent contractor: An organization that has a business relationship with the organization but is not a Related Organization.

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants, and other similar amounts	1a	Federated campaigns	1a					
	1b	Membership dues	1b					
	1c	Fundraising events	1c	23,750.00				
	1d	Related organizations	1d					
	1e	Government grants (contributions)	1e					
	1f	All other contributions, gifts, grants and similar amounts not included above.	1f	25,100.00				
	1g	Noncash contributions included in lines 1a-1f: \$ _____						
	1h	Total. Add lines 1a-1f →		48,850.00				
Program Service Revenue	Describe program service revenue:		Business Code If available					
	2a	Adoption Fees		4,500.00				
	2b							
	2c							
	2d							
	2e							
	2f	All other program service revenue						
2g	Total. Add lines 2a-2f →							
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) →						
	4	Income from investment of tax-exempt bond proceeds →						
	5	Royalties →						
	6a	Gross Rents	(i) Real	(ii) Personal				
	6b	Less: rental expenses						
	6c	Rental Income or (loss)						
	6d	Net Rental income or (loss) →						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(i) Other				
	7b	Less: cost or other basis and sales expenses						
	7c	Gain or (loss)						
	7d	Net gain or (loss) →						
	8a	Gross income from fundraising (not including \$23,750.00 of contributions reported on line 1c)	a	28,750.00				
	8b	Less: direct expenses	b	17,400.00				
8c	Net gain or (loss) from fundraising events →			11,350.00				
9a	Gross income from gaming activities		a					
9b	Less: direct expenses		b					
9c	Net gain or (loss) from gaming activities →							
10a	Gross sales of inventory, less returns & allowances		a					
10b	Less: cost of goods sold		b					
10c	Net gain or (loss) from sales of inventory →							
Describe Miscellaneous Revenue		Business Code						
11a								
11b								
11c								
11d	All other revenue							
11e	Total. Add lines 11a-11d →							
12	Total Revenue →			64,700.00				

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Part IX Statement of Functional Expenses

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total Expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
a				
b				
c				
d				
e				
f				
12	5670.00			5670.00
13	750.00	150.00	100.00	500.00
14	350.00	100.00		250.00
15				
16				
17	1350.00			1350.00
18				
19	1500.00	1500.00		
20				
21				
22	1360.00	1360.00		
23	1000.00		1000.00	
24				
a	7348.00	7348.00		
b	4000.00	4000.00		
c	6500.00	6500.00		
d	6700.00	6700.00		
e	175.00		175.00	
f	17250.00	15750.00		1500.00
g				
h				
i				
j				
k				
l				
m				
n				
o				
p				
25	53,953.00	43408.00	1275.00	9,270.00

Part X		Balance Sheet (Modified)		Beginning of Year (A)	End of Year (B)
ASSETS ¹					
1.	Current Assets ²				
2	a	Cash - non-interest bearing		5400.00	2800.00
3	b	Savings & temporary cash investments			14,700.00
4	c	Accounts receivable			
5	d	Pledges & Grants receivable			
6	e	Inventories for sale or use			
7	f	Prepaid expenses			
8	g	Investments			
9	Total Current Assets (Sum of 2-8)			5400.00	17,500.00
10.	Fixed Assets ³				
11	a	Land, buildings and equipment		0.00	8,800.00
12	b	Less: accumulated depreciation			
13	Total Fixed Assets (Sum of 11-12)			0.00	8,800.00
14	Intangible assets ⁴				
15	Other assets ⁵				
16.	TOTAL ASSETS (Sum of 9, 13, 14 & 15)			5400.00	26,300.00
LIABILITIES & NET ASSETS/FUND BALANCES					
17.	Liabilities ⁶				
18	a	Accounts payable & accrued expenses ⁷			
19	b	Grants payable			
20	c	Deferred/Unearned Revenue ⁸			
21	d	Mortgages payable			
22	e	Other liabilities			
23	Total Liabilities (Sum of 18-22)			0.00	0.00
24	Net Assets/Fund Balances ⁹				
25	a	Unrestricted net assets ¹⁰		5400.00	26,300.00
26	b	Temporarily restricted net assets ¹¹			
27	c	Permanently restricted net assets ¹²			
28	Total Net Assets/Fund Balances (Sum of 25-27)			5400.00	26,300.00
29.	TOTAL LIABILITIES & NET ASSETS/FUND BALANCES (Sum of 23 & 28 – must equal 16)			5400.00	26,300.00

¹ An asset is something that has been acquired or purchased that has monetary value.

² A current asset is cash or any asset that can be reasonably converted to cash within one year.

³ A fixed asset is any item of value (land and buildings, motor vehicles, furniture, office equipment, computers, fixtures and fittings, and plant and machinery) and buildings, motor vehicles, furniture, office equipment, computers, fixtures and fittings, and plant and machinery) that cannot be easily converted to cash which the organization has bought or acquired and will use for an extended period of time.

⁴ An intangible asset is a non-physical asset having a useful life greater than one year, i.e., trademark, lease agreement, patent, etc.

⁵ Other Assets are miscellaneous assets that cannot be classified as current assets, fixed assets, or intangible assets.

⁶ A liability is a debt or obligation that must be paid.

⁷ An accounts payable or accrued expense is an expense incurred but not yet paid.

⁸ Deferred/unearned revenue is revenue received for a product or service before the product or service is delivered.

⁹ Net Assets/Fund Balances are the unused funds represented by the difference between the total assets and total liabilities.

¹⁰ Unrestricted net assets are funds unrestricted by the donor as to its terms and condition of usage.

¹¹ Temporarily restricted net assets are funds whose usage is limited by donor stipulations. These stipulations are temporary in the sense that the restrictions can either be removed by performing certain actions or can automatically expire over a certain time period.

¹² Permanently restricted net assets are funds where restrictions do not get removed or expire over a period of time.