

**PRO FORMA 990**

All Guardians are required to complete and submit this Pro Forma 990 unless the Guardian prepares the

<b>Name of Organization:</b>	HPF-Rescue-Rehab-Rehome	
<b>EIN (IRS Tax ID#):</b>	47-5424832	
<b>Financial information for tax year ending (mm/dd/yyyy):</b>	12/31/2018	
<b>Name of Officer:</b>	Pamela Keller Kasnet	
<b>Title of Officer:</b>	Treasurer	
<b>Date Prepared:</b>	05/13/2019 by Murphy, Powers, & Wilson CPAs, PC	
<b>Signature of Officer:</b>	On file	



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	B	C
Name and business address	Description of Services	Compensation
Emily Cruz, 14 Meredith Dr., Seabrook NH 03874	Training	11,005
William Kuegel, 36 Earle Dr, Lee NH 03861	Farrier	4,660
HorseTender, LLC, PO Box K, Greenfield NH 03047	Training	2,275
Holly Kimball, 130 Mason Rd., Milton NH 03851	Equine Therapy	1,565
Phillip Bordonaro, 27 Pingree Hill Rd., Derry NH 03038	Equine Therapy	720

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.

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).

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.

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).

Independent Voting Member: 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.

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.

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.

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).

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

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

**Part VIII**

**Statement of Revenue**

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants, and other similar amounts</b>	1a	Federated campaigns	1a	0			
	1b	Membership dues	1b	0			
	1c	Fundraising events	1c	0			
	1d	Related organizations	1d	0			
	1e	Government grants (contributions)	1e	0			
	1f	All other contributions, gifts, grants and similar amounts not included above.	1f	100,702			
	1g	Noncash contributions included in lines 1a-1f:					
	1h	<b>Total. Add lines 1a-1f</b>	→		100702		
<b>Program Service Revenue</b>	Describe program service revenue:		Business Code If available				
	2a	Donations for equine rescues, upkeep		77539			
	2b						
	2c						
	2d						
	2e						
	2f	All other program service revenue					
	2g	<b>Total. Add lines 2a-2f</b>	→		77539	0	0
<b>Other Rev</b>	3	Investment income (including dividends, interest and other similar amounts)		763			
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross Rents					
	6b	Less: rental expenses					
	6c	Rental Income or (loss)					
	6d	Net Rental income or (loss)					
			(i) Securities	(i) Other			
	7a	Gross amount from sales of assets other than inventory					
	7b	Less: cost or other basis and sales expenses					
	7c	Gain or (loss)					
	7d	Net gain or (loss)					

**Part VIII Statement of Revenue (Continued)**

8a	Gross income from fundraising (not including \$_____ of contributions)	a	6698				
8b	Less: direct expenses	b	4211				
8c	Net gain or (loss) from fundraising events →			2487			
9a	Gross income from gaming activities	a					
9b	Less: direct expenses	b					
9c	Net gain or (loss) from gaming activities →			0			
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 →			0			
	Describe Miscellaneous Revenue		Business Code				
11a							
11b							
11c							
11d	All other revenue						
11e	Total. Add lines 11a-11d .....→			0			
12	Total Revenue →			181491	0	0	0

**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 Grants and other assistance to governments and organizations in the U.S.				
2 Grants and other assistance to individuals in the U.S.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include 401(k) and section 403(b) employer contributions				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)	11755	0	11755	0
a Management	11055		11055	
b Legal				
c Accounting	700		700	
d Lobbying				
e Professional fundraising services				
f Investment management fees				
12 Advertising and promotion	574		574	
13 Office expenses	300		300	
14 Information technology	240		240	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion and amortization				
23 Insurance	2754		2754	

Statement of Functional Expenses (Continued)

24 Other expenses. Itemize expenses not covered above. List miscellaneous expenses in line 24p – miscellaneous expenses not to exceed 10% of Line 25.					
a	Registrations, fees	3915		3915	
b	Supplies				
c	Fundraising expense	4211	4211		
d	Fees for purchases	70154	70154		
e	Feed and bedding	44261	44261		
f	Quarantine, shipping, board	24837	24837		
g	Veterinary, therapy, training	16358	16358		
h	Farrier	4895	4895		
i					
j					
k					
l					
m					
n					
o					
p	All other expenses/Miscellaneous expenses				
25 Total expenses (Add lines 1 through 24)		184254	164716	19538	0

## Part X

## Balance Sheet

Line#		Beginning of Year (A)	End of Year (B)
	ASSETS (1)		
1	Current Assets[2]		
2	a Cash - non-interest bearing	8108	5345
3	b Savings & temporary cash investments		
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)	8108	5345
10	Fixed Assets[3]		
	10a Land, buildings and equipment		
	10b Less: accumulated depreciation		
	Total (Sum of 10a-10b)	0	0
11	Investments-publicly traded securities		
12	Investments-other securities		
13	Investments-program related		
	Total Fixed Assets (Sum of 10-13)	0	0
14	Intangible assets[4]		
15	Other assets[5]		
16	TOTAL ASSETS	8108	5345
	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	0
24	Net Assets/Fund Balances[9]		5345
25	a Unrestricted net assets[10]	8108	5345
26	b Temporarily restricted net assets[11]		
27	c Permanently restricted net assets[12]		
28	Total Net Assets/Fund Balances (Sum of 25-27)	8108	5345
29	TOTAL LIABILITIES & NET ASSETS/FUND BALANCES (Sum of 23 & 28)	8108	5345
30	Error Check (if not 0 - there is an error)	0	0



- [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.

## FINANCIAL SUMMARY

### FINANCIAL STATEMENT

NOTE: All fields are required. Enter whole numbers only - NO DECIMALS and NO PUNCTUATION, i.e., enter 10,000.50 as 10000. For negative numbers, use a hyphen, i.e., -10000. Enter 0 for 0.

8108	1. Start of Year Total Net Assets/Fund Balances
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Financial Activities

181491	2. Total Revenue	2=Sum of 2-a, 2-b & 2-c below
100702		2-a. Total Contributions and Grants
77539		2-b. Program Fees
3250		2-c. Other Income
184254	3. Total Expenses	3=Sum of 3-a, 3-b & 3-c below
164716		3-a. Program Services Expenses
19538		3-b. Management and General Expenses
0		3-c. Fundraising Expenses

-2763	4. Net Surplus	4= 2-3
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0	*5. Changes in net assets other than Net Surplus/Loss
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End of Year Financial Position

5345	6. Total Net Assets/Fund Balances at end of year	6=1-4+5	6=7-8
	5345	7. Total Assets	
	0	8. Liabilities	

\*If there have been changes in net assets (#5),