PRO FORMA 990

All organizations that file the 990-EZ or the 990-N are required to complete and submit this Pro Forma 990. DO NOT UPLOAD THE 990-N or the 990-EZ IN LIEU OF THE PRO-FORMA 990 FORM.

Name of Organization:	**February Star Sanctuary**
EIN (IRS Tax ID#):	45-3941793
Financial information for tax year ending	**12/31/2020**
Name of Officer:	**Phyllis Smith**
Title of Officer:	**Executive Director**
Date Prepared:	**5/4/2021**
Signature of Officer: (Type Name)	**Phyllis Smith**

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	0	Total Number of independent voting members of the governing body
0	Total Number of Employees	23	Total Number of Volunteers (estimate if necessary)

1	← 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	(C) Check All That Apply						(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
			Trustee/Director	Officer	Employee	Former	Member	Independent			
1	Phyllis Smith	50	X								
2	David Smith	25		X							
3	June Gilland	40	X								
4	Sharon Kranzler	10		X							
5	Susie Coddington	5		X							
6											
7											
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	B	C
Name and business address	Description of Services	Compensation

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

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 I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the 990-EZ instructions for Part I & II)

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	112600
	2	Program service revenue including government fees and contracts			2	
	3	Membership dues and assessments			3	
	4	Investment income			4	
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less: cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)			5c	
	6a	Gaming & Fundraising Events: Gross income from gaming	6a			
	b	Gross income from fundraising events not including $_____	6b			
	c	Less: direct expenses from gaming and fundraising events	6c			
	d	Net income or loss from gaming and fundraising events (add lines 6a & 6b and subtract			6d	
	7a	Gross sales of inventory, less returns & allowances	7a			
	b	Less: cost of goods sold	7b			
	c	Gross profit or loss from sales of inventory (subtract line 7b from line 7a)			7c	
	8	Other revenue			8	0
	9	Total revenue. Add lines 1,2,3,4,5c,6d,7c and 8			9	112600
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	
	14	Occupancy, rent, utilities, and maintenance			14	32000
	15	Printing, publications, postage, and shipping			15	0
	16	Other expenses (describe in Schedule O)			16	72505
	17	**Total expenses.** Add lines 10 through 16			17	104505
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)			18	8095
	19	Net assets or fund balances at beginning of year (from line 27, column (A))			19	505
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20			21	8600

Part II **Balance Sheets** (see the instructions for Part II)

			(A) Beginning of year		(B) End of year
	22	Cash, savings, and investments	505	22	8600
	23	Land and buildings	0	23	
	24	Other assets		24	
	25	Total assets	0	25	8600
	26	Total liabilities		26	0
	27	Net assets or fund balances	505	27	8600

0

PART III Statement of Functional Expenses - Required

		(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)	125	0	125	0
a	Management				
b	Legal				
c	Accounting	125		125	
d	Lobbying				
e	Professional fundraising services				
f	Investment management fees				
11	Total Fees for services (non-employees)	125	0	125	0
12	Advertising and promotion	2400			2400
13	Office expenses	3923		3923	
14	Information technology	1189		1189	
15	Royalties				
16	Occupancy	56191	56191		
17	Travel	1200	1200		
18	Payments of travel or entertainment expenses for any federal, state or local public officials				
19	Conferences, conventions, and meetings	2160	2160		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion and amortization				
23	Insurance	3250		3250	
24	Other expenses. Itemize expenses not covered above. List miscellaneous expenses in line 24p – miscellaneous expenses not to exceed 10% of Line 25.				
a	Bank Fees	100		100	
b	Carcus Removal	1200	1200		
c	Wormer	1100	1100		
d	Equipment	4896	4896		

e	Spot A Pot Rental	1290	1290		
f	Feed	3827	3827		
g	Hay	3800	3800		
h	Farrier	5563	5563		
i	Hauling	4789	4789		
j	Vet	6000	6000		
k	Tack	425	425		
l	Blankets	450	450		
m	Other	627		627	
n					
o					
p	All other expenses/Miscellaneous expenses				
25	Total expenses (Add lines 1 through 24)	104505	92891	9214	2400

Form **990-EZ**

Short Form
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/Form990EZ* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning January 1 **, 2020, and ending** December 31 **, 20** 20

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

C Name of organization
February Star Sanctuary

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
3910 Ausherman Rd

City or town, state or province, country, and ZIP or foreign postal code
Knoxville, MD 21758

D Employer identification number
453941793

E Telephone number
4103704402

F Group Exemption Number ▶

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ▶

I Website: ▶ www.februarystarsanctuary.com

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☑ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ $

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	112,600.00
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	112,600.00
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	32,000.00
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	72,505.00
	17	**Total expenses.** Add lines 10 through 16 ▶		17	104,505.00
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	8,095.00
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	505.00
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	8,600.00

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments		22	
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**		25	
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)		27	8600.00

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? Rescue and Sanctuary To Cats & Horses

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 Home For Every Horses Program

(Grants $ 28000) If this amount includes foreign grants, check here . . . . ▶ ☐ **28a** 42,600

29 Cats Of Homeless Program

(Grants $ 10,000) If this amount includes foreign grants, check here . . . . ▶ ☐ **29a** 12600

30 TNR / Kitten Rehomeing

(Grants $ 3500) If this amount includes foreign grants, check here . . . . ▶ ☐ **30a** 4500

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ **32** 59700.00

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Phyllis Smith Executive Director	50	-0-	-0-	-0-
June Gilland Treasure	20	-0-	-0-	-0-
David Smith Officer	10	-0-	-0-	-0-
Jessica Anderson Volunteer Coordinator	20	-0-	-0-	-0-

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		✔
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed ▶ _____			
42a	The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ _____	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☑ and enter the amount of tax-exempt interest received or accrued during the tax year ▶	43	102.00	

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		✔
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	✔

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☑

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	✔
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✔
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✔
b	If "Yes," was the related organization a section 527 organization?	49b	✔

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000 . . . . ▶ 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 . . ▶ 0

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ▶ ☑ Yes ☐ No

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 — Date: 2/1/21

Phyllis Smith Executive Director

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ — Firm's EIN ▶

Firm's address ▶ — Phone no.

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