

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE**

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2018



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**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
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YEAR ENDED DECEMBER 31, 2018**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Main Line Rescue, Inc. dba: Main Line Animal Rescue
Chester Springs, Pennsylvania

We have audited the accompanying financial statements of Main Line Rescue, Inc. dba: Main Line Animal Rescue (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors
Main Line Rescue, Inc. dba: Main Line Animal Rescue


Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the statement of financial position of Main Line Rescue, Inc. dba: Main Line Animal Rescue, as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 1, to the financial statements, The Main Line Rescue, Inc., dba: Main Line Animal Rescue had adopted *ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

As discussed in Note 1 to the financial statements, the entity has elected to change its method of accounting from the modified cash basis to the accrual basis. Our opinion is not modified with respect to this matter.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
September 23, 2019

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	442,793
Contribution Receivable		21,096
Advances Due from Affiliate		9,157
Total Current Assets		473,046

PROPERTY AND EQUIPMENT, NET

4,507,526

OTHER ASSETS

Intangible Assets, Net of Accumulated Amortization of \$38,605		37,599
Investments		165,815
Total Other Assets		203,414

Total Assets

\$ 5,183,986

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Line of Credit	\$	925,000
Accounts Payable and Accrued Expense		28,336
Total Current Liabilities		953,336

NET ASSETS

Without Donor Restrictions		4,170,163
With Donor Restrictions		60,487
Total Net Assets		4,230,650

Total Liabilities and Net Assets

\$ 5,183,986

See accompanying Notes to Financial Statements.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUES, AND GAINS			
Contributions	\$ 880,683	\$ -	\$ 880,683
Contributions - In-Kind	24,023	-	24,023
Grants	673,091	56,000	729,091
Special Events	154,835	-	154,835
Investment Income	6,411	-	6,411
Net Realized and Unrealized Loss on Investments	(4,140)	-	(4,140)
Other Revenue	10,948	-	10,948
Loss on Disposal of Property and Equipment	(13,796)	-	(13,796)
Total	<u>1,732,055</u>	<u>56,000</u>	<u>1,788,055</u>
Net Assets Release from Restrictions:			
Satisfaction of Purpose Restrictions	<u>15,186</u>	<u>(15,186)</u>	<u>-</u>
Total Support, Revenues, and Gains	1,747,241	40,814	1,788,055
EXPENSES			
Program Services:			
Rescue, Rehabilitation, and Placement	1,306,773	-	1,306,773
Support Services:			
Management and General	281,053	-	281,053
Fundraising/Development	314,847	-	314,847
Total Expenses	<u>1,902,673</u>	<u>-</u>	<u>1,902,673</u>
CHANGE IN NET ASSETS	(155,432)	40,814	(114,618)
Net Assets - Beginning of Year, As Restated	<u>4,325,595</u>	<u>19,673</u>	<u>4,345,268</u>
NET ASSETS - END OF YEAR	<u>\$ 4,170,163</u>	<u>\$ 60,487</u>	<u>\$ 4,230,650</u>

See accompanying Notes to Financial Statements.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2018**

	Rehabilitation and Placement	Management and General	Fundraising	Total
Advertising	\$ -	\$ -	\$ 26,802	\$ 26,802
Amortization	4,916	4,916	4,916	14,748
Auto Expense	3,009	610	741	4,360
Bank Fees and Service Charges	414	1,624	4,342	6,380
Depreciation	124,310	25,222	30,627	180,159
Direct Animal Expenses	192,883	-	-	192,883
Education	2,206	-	-	2,206
Events	-	-	36,099	36,099
Insurance	100,203	22,529	21,928	144,660
Interest	-	43,016	-	43,016
Office	53,467	15,180	17,539	86,186
Other	-	243	-	243
Payroll Taxes	58,412	7,196	12,268	77,876
Professional Fees	77,200	50,084	16,213	143,497
Salaries and Wages	614,037	96,052	128,960	839,049
Shop Expenses	765	-	-	765
Taxes and Licenses	-	1,546	-	1,546
Utilities and Occupancy	42,298	12,835	14,412	69,545
Veterinarian Fees	32,653	-	-	32,653
	<u>32,653</u>	<u>-</u>	<u>-</u>	<u>32,653</u>
Total Expenses	<u>\$ 1,306,773</u>	<u>\$ 281,053</u>	<u>\$ 314,847</u>	<u>\$ 1,902,673</u>

See accompanying Notes to Financial Statements.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in Net Assets	\$ (114,618)
Adjustments to Reconcile Changes in Net Assets to Net Cash Used by Operating Activities:	
Depreciation and Amortization	194,907
Loss on Disposal of Property and Equipment	13,796
Net Realized and Unrealized Investment Losses	4,140
Increase in:	
Contribution Receivable	(21,096)
Advances from Affiliate	(9,157)
Decrease in:	
Accounts Payable and Accrued Expenses	(126,789)
Net Cash Used by Operating Activities	<u>(58,817)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property and Equipment	(29,968)
Proceeds from the Sale of Investments	432,850
Payments on the Purchase of Investments	<u>(46,696)</u>
Net Cash Provided by Investing Activities	<u>356,186</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS

297,369

Cash and Cash Equivalents - Beginning of Year

145,424

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 442,793

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Cash Paid for Interest

\$ 43,016

NONCASH INVESTING ACTIVITIES

Contribution of a Vehicle

\$ 24,023

See accompanying Notes to Financial Statements.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Main Line Rescue, Inc. dba: Main Line Animal Center (the Organization), is a Pennsylvania nonprofit corporation, specializing in the rescue and placement of abused, unwanted and abandoned companion animals. The Organization never discriminates on the basis of health, age, or breed. By involving and educating the community, the Organization works to raise the public's awareness of the plight of homeless animals as well as to realize the benefits of adopting an animal in need. The animals are examined, vaccinated, spayed or neutered and receive any and all medical treatment before they are placed in carefully screened homes.

The Organization's sources of revenue include grants and contributions from donors (including at special events). The Organization relies on donor support and does not receive funding from Federal, state, or local government agencies. Additionally, the Organization has a strong network of volunteers that support its mission and help connect the organization to its community.

During 2018, volunteers contributed over 32,578 hours of service to the Organization.

On November 23, 2018, the Organization affiliated with the Pennsylvania Society for the Prevention of Cruelty to Animals (PSPCA) and became the sole member of the Organization. Accordingly, governance of the Organization resides with the board of directors of the PSPCA. As of the date of this affiliation, the PSPCA provides both the support and management of the Organization, in order for the Organization to continue with its mission and purpose. Main Line Rescue, Inc. dba: Main Line Animal Rescue will be included in the consolidated financial statements of the PSPCA.

Prior to the affiliation, the governance of the Organization was with the Board of Directors of Main Line Rescue, Inc. dba: Main Line Animal Rescue.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Financial Statement Presentation

For the year ended December 31, 2018, the Organization adopted ASU No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The standard is intended to improve net asset classification requirements and the information presented in the financial statements and notes about the Organization's liquidity, financial performance, and cash flows. The standard requires the Organization to reclassify its net assets from three categories (i.e., unrestricted, temporarily restricted and permanently restricted) into two categories: net assets without donor restrictions and net assets with donor restrictions.

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Classification of Net Assets

Financial statement presentation follows the recommendations of the Financial Statements of Not-for-Profit Organizations topic of the FASB Standards Codification. The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions

A portion of net assets not subject to donor-imposed restrictions. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net Assets With Donor Restrictions

A portion of net assets subject to donor-imposed restrictions that may or will be met, either by actions of the Organization and/or the passage of time or specifically for a purpose. When a restriction expires, net assets are reclassified to Net Assets without Donor Restrictions as a satisfaction of a purpose or time restriction and reported in the statement of activities as a release from restrictions.

Net assets subject to donor-imposed stipulations that they be maintained permanently by the PSPCA which would be considered perpetual Net Assets with Donor Restrictions. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

As of December 31, 2018, Net Assets with Donor Restrictions, which include both time and purpose amounted to \$60,487.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are generally reported as decreases in net assets without restrictions. Expiration of donor-imposed stipulations that simultaneously increase one class of net assets and decrease another are reported as net assets satisfaction of restrictions.

Cash and Cash Equivalents

Cash and cash equivalents includes liquid instruments with original maturities of three months or less which the Organization intends to utilize to fund operations. The Organization maintains its primary depository account with a commercial bank. During the year, the Organization may have cash balances on deposit in excess of the federally insured limit.

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Inventory

Inventory, consisting merchandise sold by the Organization, is valued at the lower of cost or net realizable value.

Investments

Investments are stated fair value. The investments in mutual funds are valued at the net asset value of shares held by the Organization at year-end. Invested cash is stated at cost which approximates fair value.

Investments in mutual funds with readily determinable fair values are carried at quoted market value. The net changes in fair value and the realized gains and losses on investments sold are reflected in the statements of activities as net realized and unrealized gains or losses on investments. Investment transactions are recorded on the trade date.

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments, it is reasonably possible that such changes in the values of investments will occur in the near term and that changes could materially affect the amounts reported in the statement of financial position.

Property and Equipment

Land owned by the Organization is stated at cost. Property and equipment are capitalized and recorded at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. The Organization will capitalize assets purchased with a cost greater than \$2,500, as described in the Organization's capitalization policy. Maintenance and minor repairs are charged to expense when incurred. Upon sale or retirement, the cost and related accumulated depreciation are eliminated from the respective accounts and the resulting gain or loss is included in the statement of activities.

Donations of equipment and improvements are recorded as support at their estimated fair values. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor and reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Long-lived assets, such as property and equipment are reviewed periodically for impairment based on comparison of carrying value against undiscounted future cash flows. If impairment is identified, the assets' carrying amounts are adjusted to fair value. There were no such adjustments during the years ended December 31, 2018.

The estimated useful lives for depreciation are:

Buildings	39 Years
Building Improvements	39 Years
Furniture and Equipment	5 to 10 Years
Vehicles	7 Years

Intangible Assets

Intangible assets, representing website development costs, have been recorded at cost and capitalized. Capitalized costs are amortized over the period benefited.

Contributions and Grants

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future use or restricted by the donor for specific purposes are reported as with donor restrictions support that increases this net asset class. When a donor restriction expires, these net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets having the restriction satisfied.

Contributions and grants that are expected to be collected within one year are recorded at their net realizable value; management believes the contribution receivable at December 31, 2018 was fully collectible.

Nonmonetary Exchange Transactions

Nonmonetary transactions are recorded based on the fair values of the services involved. Consequently, the amount recorded for these services received in a nonmonetary exchange is the fair value of the services provided (or the fair value any assets or services received if they are more clearly evident).

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, office and occupancy, and supplies, which are allocated on a square footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Program and support service cost have been allocated to the various programs which are represented in the statement of functional expenses.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Uniform Prudent Management of Institutional Funds Act

The Uniform Prudent Management of Institutional Funds Act (UPMIFA) provides guidance on the classification of endowment fund net assets for states that have enacted versions of the UPMIFA, and enhances disclosures for endowment funds. Because UPMIFA has not become law in the Commonwealth of Pennsylvania, possible reclassifications of net assets are not required to be made.

Fair Value Measurements

The Organization has categorized its financial instruments based on the priority of the inputs to the valuation technique into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value of the instrument.

Financial assets recorded on the statement of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Organization has the ability to access (examples include active exchange-traded equity securities, listed derivatives, and most U.S. Government and agency securities).

Level 2 – Financial assets whose values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for identical or similar assets or liabilities in nonactive markets (examples include corporate and municipal bonds, which trade infrequently);
- Pricing models whose inputs are observable for substantially the full term of the asset or liability (examples include most over-the-counter derivatives, including interest rate and currency swaps); and
- Pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability (examples include certain residential and commercial mortgage related assets, including loans, securities, and derivatives).

Level 3 – Financial assets whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset (examples include certain private equity investments, long-term promises to give and split-interest agreements).

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2018.

Income Taxes

The Organization is a nonprofit entity as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. Accordingly, there is no provision for income taxes. The Organization is not aware of any activities that would jeopardize its tax-exempt status or any activities that are subject to tax on unrelated business income taxes.

The Organization follows the guidance in the income tax standard regarding the recognition and measurement of uncertain tax positions. The guidance clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. The guidance further prescribes recognition and measurement of tax provisions taken or expected to be taken on a tax return that are not certain to be realized. The application of this standard had no impact on the Organization's financial statements.

Change in Accounting Principle

The Organization adopted FASB ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, in 2018. The inclusion of the statement of functional expenses and required liquidity disclosures are included for 2018 only. The adoption did not impact the Organization's financial position as of December 31, 2018 or the changes in its net assets for the year then ended.

Change in Basis of Accounting

On January 1, 2018, the Organization had changed its method of accounting from the modified cash basis to the accrual basis. The Organization believes that the new method more accurately reflects periodic results of operations. As a result the financial statements beginning net assets have been restated for the effect of application of the new method.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Basis of Accounting (Continued)

The effect of this change on the beginning net assets is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets - Beginning of Year	\$ 4,428,431	\$ 19,673	\$ 4,448,104
Assets:			
Contribution Receivable	32,423	-	32,423
Prepaid Expenses	2,032	-	2,032
Liabilities:			
Accrued Expense	(100,764)	-	(100,764)
Payroll Liabilities	(36,527)	-	(36,527)
Total	<u>(102,836)</u>	<u>-</u>	<u>(102,836)</u>
Net Assets - Beginning of Year, As Restated	<u>\$ 4,325,595</u>	<u>\$ 19,673</u>	<u>\$ 4,345,268</u>

Recent Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU establishes guidance that will result in a more faithful representation of the rights and obligations arising from leases by requiring lessees to recognize the lease assets and lease liabilities that arise from leases in the statement of financial position and to disclose qualitative and quantitative information about lease transactions. The new guidance will result in fewer opportunities for organizations to structure leasing transactions to achieve a particular accounting outcome on the statement of financial position and will improve the understanding and comparability of lessees' financial commitments regardless of the manner they choose to finance the assets used in their businesses. The provisions of ASU 2016-02 are effective for fiscal years beginning after December 15, 2019 with early adoption is permitted. The Organization is assessing the impact this standard will have on its financial statements.

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers*. The core principle of this ASU is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. To achieve that core principle, an entity should apply the following steps: (1) identify the contract(s) with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenue when (or as) the entity satisfies a performance obligation. In August 2015, the FASB issued ASU 2015-14, *Revenue from Contracts with Customers: Deferral of the Effective Date*, which deferred the effective date of ASU 2014-09 by one year. The provisions of ASU 2014-09 are effective for annual reporting periods beginning after December 15, 2018. Early adoption is permitted one year prior. The Organization is assessing the impact this standard will have on its financial statements.

MAIN LINE RESCUE, INC.
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Clarifying Scope and the Accounting Guidance for Contributions

In June 2018, the FASB issued amended guidance to clarify and improve the scope and the accounting guidance for contributions received and contributions made. This amended guidance distinguishes between contributions and exchange transactions and assists in determining which guidance to apply. For contributions, the guidance in Subtopic 958-605, Not-for-Profit Entities—Revenue Recognition, should be followed. For exchange transactions, Topic 606, Revenue from Contracts with Customers, should be followed. In addition, once a transaction is deemed to be a contribution, this amended guidance assists in determining whether a contribution is conditional or unconditional, and if unconditional, whether the transaction is donor-restricted for a limited purpose or timing. The guidance should be applied on a modified prospective basis.

As a resource provider, the guidance will be effective for the Organization for the year ending December 31, 2020. Early adoption is permitted.

Advertising Costs

Advertising costs are expensed as incurred.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 23, 2019, the date the financial statements were available to be issued.

NOTE 2 CONCENTRATION OF CREDIT RISK INVOLVING CASH

The Organization maintains cash balances at various financial institutions. The Federal Deposit Insurance Corporation insures balances up to \$250,000 at each institution. At times, the Organization may have cash balances on deposit in excess of the federally insured limit.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31, 2018:

Land	\$ 175,978
Buildings	5,643,286
Furniture and Equipment	367,119
Vehicles	82,331
Total	<u>6,268,714</u>
Less: Accumulated Depreciation	1,761,188
Property and Equipment, Net	<u>\$ 4,507,526</u>

Depreciation expense was \$180,159 for the year ended December 31, 2018.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 4 INVESTMENTS AND INVESTMENT INCOME

Investments are comprised of the following:

Mutual Funds	\$ 164,774
Money Market	1,041
Total	<u>\$ 165,815</u>

Investment income consists of the following for the year ended December 31, 2018:

Interest and Dividends	\$ 6,411
Net Realized and Unrealized Losses on Investments	(4,140)
Total	<u>\$ 2,271</u>

Dividends and interest income earned on funds restricted by donors, if any, is reported as an increase to net assets with donor restrictions.

NOTE 5 FAIR VALUE MEASUREMENTS

The Organization uses fair value measurements to record fair value adjustments to certain assets. For additional information on how the Organization values all other assets refer to Note 1 – Summary of Significant Accounting Policies.

Assets measured at fair value on a recurring basis as of December 31, 2018 are:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money Market Funds	\$ 1,041	\$ 1,041	\$ -	\$ -
Mutual Funds	164,774	164,774	-	-
Total	<u>\$ 165,815</u>	<u>\$ 165,815</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 6 ENDOWMENT ACTIVITY

The purpose of Organization’s investment funds is to build and protect capital for future obligations while supporting current operations through a total return investment strategy and a spending policy set to maintain, and ideally increase, the purchasing power of the endowment and investments, without putting the principal value of these funds at imprudent risk.

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 ENDOWMENT ACTIVITY (CONTINUED)

Endowment funds are managed by the endowment committee of the board of directors, which has elected to be invested with the objective of preserving the long-term, real purchasing power of assets while providing a relatively predictable and growing stream of annual distributions in support of the Organization. The investment portfolio is actively managed on a total return based spending policy, meaning that it will fund distributions from net investment income, net realized capital gains, and proceeds from the sale of investments. Endowment assets may be invested in fixed income and equity securities. Endowment funds may be invested up to 70% in equity securities and 30% in fixed income funds. The average market-weighted quality rating of the fixed income portfolio will be maintained at investment grade Standard & Poor's BBB or Moody's Baa or higher.

The Organization has a spending policy of appropriating funds from its endowment funds as needed for reinvestment into the endowment fund or spending for capital improvements, special projects, or program operations. The Organization's distribution of fund assets will be permitted to the extent that such distributions do not exceed a level of 5% annually. At the present time, the endowment committee recommends a distribution of 4%. Any additional distributions require written consent from the board of directors and concurrence of the endowment committee of the board of directors.

Unrestricted Board-Designated Endowments

The board of directors has designated \$156,764 in 2018 of investments to function as an endowment. These assets are transferred to operations at the discretion of the Board.

NOTE 7 LINE OF CREDIT

The Organization has available a line of credit with a commercial bank providing a maximum credit of \$1,000,000. Borrowings under the line of credit are due on demand, bears interest at the prime rate (5.5% at December 31, 2018) and are guaranteed by a long-term donor. There was an outstanding balance of \$925,000 on the line of credit as of December 31, 2018.

Interest expenses incurred on the line of credit was \$42,365 for the year ended December 31, 2018.

NOTE 8 OPERATING LEASE

The Organization leases copy machines in its operations. The lease has been recorded as an operating lease, and, accordingly, all rent is charged to expense as incurred. Rental expense on equipment leases included in office expense was \$3,504 for the year ended December 31, 2018.

**MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 8 OPERATING LEASE (CONTINUED)

Future minimum payments under lease contracts are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2019	\$ 2,676
2020	2,676
2021	2,676
2022	892
Total	<u>\$ 8,920</u>

NOTE 9 CONTRIBUTIONS – IN-KIND

Contributions of in-kind assets are recorded at their fair values in the period received. For the year ended December 31, 2018, the Organization had received a vehicle donation with an estimated fair value of \$24,023.

NOTE 10 DONATED SECURITIES

The Organization received donated securities in the amount of \$288,844 for the year ended December 31, 2018. The securities were recorded at fair market value based on Level 1 quoted market prices. Subsequently, and in accordance with board policy, all donated investments held by the Organization were immediately sold.

NOTE 11 RELATED PARTY TRANSACTIONS

Advances due from the Pennsylvania Society for the Prevention of Cruelty to Animals (PSPCA) are unsecured, with no set payment terms and generally noninterest bearing. Advances due from the PSPCA at December 31, 2018 were as follows:

Advances from the Pennsylvania Society for the Prevention of Cruelty to Animals	\$ 9,157
Total Advances from Affiliate	<u>\$ 9,157</u>

As part of its affiliation agreement, the PSPCA will provide both management and administrative support to the Organization and its charitable purpose and mission. Costs expended by the PSPCA on behalf of the Organization are reimbursed. For the year ended December 31, 2018, the Organization had recognized \$99,183 in the reimbursement for those services. This amount has been included as part of the Statement of Functional Expenses.

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 11 RELATED PARTY TRANSACTIONS (CONTINUED)

Commitment

On September 22, 2018, the Organization's affiliate (PSPCA) had entered into a pledge agreement with a donor to support the activities of both the Organization and the PSPCA in protecting animals, preventing cruelty and improving the health and quality of life for animals throughout the Commonwealth of Pennsylvania. As part of this agreement the PSPCA will receive a total of \$925,000 in four annual payments of \$231,250 beginning January 31, 2019. The donor has restricted the usage of this pledge to be a reimbursement for principal and interest payments paid by the Organization on its line of credit (Note 7) with a bank until its line of credit has been paid in full (the "Pledged" amount).

NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes as of December 31, 2018:

Subject to Expenditure for a Specific Purpose:

Capital Expenditures	\$ 60,487
Total	<u>\$ 60,487</u>

NOTE 13 NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted December 31, 201831, 2018:

Purpose Restriction Accomplished:

Direct Animal Care Expense	\$ 4,000
Capital Expenditures	<u>11,186</u>
Total	<u>\$ 15,186</u>

NOTE 14 MAJOR CONTRIBUTOR

One contributor accounted for approximately 19% of the Organization's total contributions received for the year ended December 31, 2018.

MAIN LINE RESCUE, INC.
DBA: MAIN LINE ANIMAL RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 15 LIQUIDITY

The Organization has \$638,861 of financial assets available within one year of the balance sheet date consisting of cash of \$442,793, contributions receivable of \$21,096, advance from its Affiliate of \$9,157 and investments of \$165,815. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. Contributions receivable are subject to time or purpose restrictions, but will be collected within one year. The Organization has a goal to maintain financial assets, which consist of cash and cash equivalents held in the Organization's investment account on hand to meet 30 days of normal operating expenses, which are, on average approximately \$159,000.

As part of its liquidity management, the Organization invests cash in excess of daily requirements in various investment funds held by the Organization's third party investment brokerage house, which include cash equivalents and mutual funds. These funds can be easily accessed by the Organization. As more fully described in Note 7, the Organization has an available balance on its line of credit of \$75,000 to be used for operations, with the remaining outstanding balance of \$925,000 being guaranteed by a long-term donor. In addition, through an agreement between its Affiliate and a donor, described in Note 11, the entire balance will be paid in full within the next four years.

NOTE 16 LITIGATION

The Organization is involved in litigation related to its mission of rescuing abused animals. Management believes the resolution of these matters will not have a material effect on the Organization's financial position or results of operations.

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/Form990 for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning and ending		D Employer identification number
B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MAIN LINE ANIMAL RESCUE, INC.	E Telephone number 23-3017210
	Doing business as	610-933-0606
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 89	G Gross receipts \$ 2,238,841.
	City or town, state or province, country, and ZIP or foreign postal code CHESTER SPRINGS, PA 19425	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	F Name and address of principal officer: BARB VARELA SAME AS C ABOVE	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no. <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶
J Website: ▶ WWW.MAINLINERESCUE.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1999	M State of legal domicile: PA

Part I Summary				
1 Briefly describe the organization's mission or most significant activities: RESCUE AND PLACEMENT OF ABUSED, UNWANTED AND ABANDONED COMPANION ANIMALS				
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	8	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8	
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	34	
	6 Total number of volunteers (estimate if necessary)	6	621	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b Net unrelated business taxable income from Form 990-T, line 38	7b	0.	
			Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,679,770.	1,777,462.	
	9 Program service revenue (Part VIII, line 2g)	0.	0.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	25,537.	45,630.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	225,538.	-15,700.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,930,845.	1,807,392.	
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,177,856.	954,344.	
16a Professional fundraising fees (Part IX, column (A), line 11e)		62,375.	0.	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 277,794.				
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,450,390.	910,511.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,690,621.	1,864,855.	
19 Revenue less expenses. Subtract line 18 from line 12	-759,776.	-57,463.		
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	5,382,943.	5,183,986.	
	21 Total liabilities (Part X, line 26)	934,839.	953,336.	
22 Net assets or fund balances. Subtract line 21 from line 20	4,448,104.	4,230,650.		

Part II Signature Block			
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 11/14/19	
	BARB VARELA, CFO Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name CONNIE M. LIRA	Preparer's signature CONNIE M. LIRA	Date 11/13/2019
	Firm's name ▶ CLIFTONLARSONALLEN LLP	Check <input type="checkbox"/> self-employed	PTIN P00481097
	Firm's address ▶ 610 W. GERMANTOWN PIKE, STE. 400 PLYMOUTH MEETING, PA 19462	Firm's EIN ▶ 41-0746749	Phone no. 215-643-3900

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: MAIN LINE ANIMAL RESCUE ("MLAR") SPECIALIZES IN THE RESCUE AND PLACEMENT OF ABUSED, UNWANTED AND ABANDONED COMPANION ANIMALS. WE NEVER DISCRIMINATE ON THE BASIS OF HEALTH, AGE OR BREED. BY INVOLVING AND EDUCATING THE COMMUNITY, MLAR WORKS TO RAISE THE PUBLIC'S

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,306,008. including grants of \$ 0.) (Revenue \$ 759.) DURING 2018, MLAR RESCUED, CARED FOR AND PLACED OVER 600 ANIMALS. THIS WAS ACCOMPLISHED WITH THE HELP OF OVER 600 VOLUNTEERS CONTRIBUTING MORE THAN 32,500 VOLUNTEER HOURS. THESE DEDICATED INDIVIDUALS EXERCISED, SOCIALIZED, AND IN SOME CASES REHABILITATED THE ANIMALS IN MLAR'S CARE. ADDITIONALLY, THE VOLUNTEERS PARTICIPATED IN CONTINUING EDUCATION OPPORTUNITIES ON-SITE AS WELL AS COMMUNITY OUTREACH OPPORTUNITIES OFF-SITE.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,306,008.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various IRS requirements like grants, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 16 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 10 rows (1a-9) and 3 columns (Line number, Description, Yes/No). Includes questions about voting members, family relationships, and governance documents.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 10 rows (10a-16b) and 3 columns (Line number, Description, Yes/No). Includes questions about local chapters, conflict of interest policies, whistleblower policies, and compensation.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed PA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated 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 amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of 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, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAM BERKMAN DIRECTOR	2.00 2.00	X						0.	0.	0.
(2) PHILIP G. KIRCHER, ESQ. DIRECTOR	2.00 2.00	X						0.	0.	0.
(3) CHRISTINA PITCHFORD DIRECTOR	5.00 2.00	X						0.	0.	0.
(4) HELENE VAN BEUREN DIRECTOR	2.00 2.00	X						0.	0.	0.
(5) JEFFREY W. GRIFFITHS CHAIR	3.00 3.00	X		X				0.	0.	0.
(6) PENNY ELLISON VICE-CHAIR	3.00 3.00	X		X				0.	0.	0.
(7) SHAUNA BINSWANGER SECRETARY	3.00 3.00	X		X				0.	0.	0.
(8) CORI DAGGETT TREASURER	3.00 3.00	X		X				0.	0.	0.
(9) AGNES ALONSO DIRECTOR (TO 11/23/18)	4.00 2.00	X						0.	0.	0.
(10) ROBERT FRIEDMAN DIRECTOR (TO 11/23/18)	1.00 0.00	X						0.	0.	0.
(11) JUDITH HOLMES DIRECTOR (TO 11/23/18)	15.00 0.00	X						0.	0.	0.
(12) BARB KING DIRECTOR (TO 11/23/18)	3.00 0.00	X						0.	0.	0.
(13) STACEY MCCONNELL DIRECTOR (TO 11/23/18)	2.00 0.00	X						0.	0.	0.
(14) LESLIE BRILEY CHAIR (TO 11/23/18)	40.00 0.00	X		X				0.	0.	0.
(15) KATIE HEMBROUGH VICE CHAIR (TO 11/23/18)	30.00 0.00	X		X				0.	0.	0.
(16) LEE HALLADAY SECRETARY (TO 11/23/18)	30.00 0.00	X		X				0.	0.	0.
(17) LINDA FENTON DIR. OF OPS./DEV. (TO 11/23/18)	40.00 0.00			X				45,607.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) SUSAN CHEW INTERIM EXEC. DIR. (TO 11/23/18)	40.00 20.00			X				52,423.	5,712.	0.
(19) MEGAN MCGRATH VETERINARIAN	20.00 20.00					X		126,071.	8,429.	9,897.
1b Sub-total								224,101.	14,141.	9,897.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								224,101.	14,141.	9,897.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	143,360.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,634,102.			
	g Noncash contributions included in lines 1a-1f: \$		312,867.			
	h Total. Add lines 1a-1f		1,777,462.			
	Program Service Revenue	2 a _____				
b _____						
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			6,411.		6,411.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents		(i) Real			
	b Less: rental expenses		(ii) Personal			
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory		(i) Securities	432,850.		
	b Less: cost or other basis and sales expenses		(ii) Other	379,835.	13,796.	
	c Gain or (loss)			53,015.	-13,796.	
	d Net gain or (loss)			39,219.		39,219.
	8 a Gross income from fundraising events (not including \$ 143,360. of contributions reported on line 1c). See Part IV, line 18		a	11,170.		
	b Less: direct expenses		b	37,053.		
	c Net income or (loss) from fundraising events			-25,883.		-25,883.
	9 a Gross income from gaming activities. See Part IV, line 19		a			
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		a	1,524.			
b Less: cost of goods sold		b	765.			
c Net income or (loss) from sales of inventory			759.	759.		
11 a MISCELLANEOUS INCOME		Business Code	9,424.		9,424.	
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d			9,424.			
12 Total revenue. See instructions			1,807,392.	759.	0.	29,171.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	103,742.	63,048.	34,881.	5,813.
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	720,617.	552,703.	44,196.	123,718.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	52,109.	41,656.	1,916.	8,537.
10 Payroll taxes	77,876.	58,412.	7,196.	12,268.
11 Fees for services (non-employees):				
a Management	99,183.	74,387.	8,926.	15,870.
b Legal	21,770.		21,770.	
c Accounting	13,697.		13,697.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	61,902.	35,466.	26,093.	343.
12 Advertising and promotion				
13 Office expenses	77,791.	26,367.	11,017.	40,407.
14 Information technology	16,425.	5,475.	5,475.	5,475.
15 Royalties				
16 Occupancy	70,380.	47,666.	11,106.	11,608.
17 Travel	4,360.	3,009.	610.	741.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	43,016.		43,016.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	194,907.	129,226.	30,138.	35,543.
23 Insurance	86,839.	56,833.	17,186.	12,820.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DIRECT ANIMAL EXPENSES	192,883.	192,883.		
b REPAIRS & MAINTENANCE	27,358.	18,877.	3,830.	4,651.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,864,855.	1,306,008.	281,053.	277,794.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	70,231.	1	442,793.
	2	Savings and temporary cash investments	75,193.	2	1,041.
	3	Pledges and grants receivable, net		3	21,096.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	882.	8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	6,268,714.		
	10b	Less: accumulated depreciation	1,761,188.		
			4,671,513.	10c	4,507,526.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	512,777.	12	164,774.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	52,347.	14	37,599.
15	Other assets. See Part IV, line 11	0.	15	9,157.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	5,382,943.	16	5,183,986.	
Liabilities	17	Accounts payable and accrued expenses		17	28,336.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	925,000.	23	925,000.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	9,839.	25	0.
	26	Total liabilities. Add lines 17 through 25	934,839.	26	953,336.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	4,428,431.	27	4,170,163.
	28	Temporarily restricted net assets	19,673.	28	60,487.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	4,448,104.	33	4,230,650.	
34	Total liabilities and net assets/fund balances	5,382,943.	34	5,183,986.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,807,392.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,864,855.
3	Revenue less expenses. Subtract line 2 from line 1	3	-57,463.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,448,104.
5	Net unrealized gains (losses) on investments	5	-57,155.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-102,836.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,230,650.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete **Part IV, Sections A and B**.
- b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete **Part IV, Sections A and C**.
- c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete **Part IV, Sections A, D, and E**.
- d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete **Part IV, Sections A and D, and Part V**.
- e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,564,274.	2,092,838.	1,574,506.	1,679,770.	1,777,462.	8,688,850.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,564,274.	2,092,838.	1,574,506.	1,679,770.	1,777,462.	8,688,850.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,594,799.
6 Public support. Subtract line 5 from line 4.						6,094,051.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1,564,274.	2,092,838.	1,574,506.	1,679,770.	1,777,462.	8,688,850.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	35,898.	30,299.	44,777.	42,892.	6,411.	160,277.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	541,796.	503,290.	534,566.	200,752.		1,780,404.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					9,424.	9,424.
11 Total support. Add lines 7 through 10						10,638,955.
12 Gross receipts from related activities, etc. (see instructions)					12	28,114.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	57.28 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	70.32 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*
 - b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*
 - c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*
 - b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
 - c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*
 - b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
 - c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
 - b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
 - c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*
 - b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

		Current Year
Section D - Distributions		
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2018 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2018		
a	From 2013		
b	From 2014		
c	From 2015		
d	From 2016		
e	From 2017		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2018 distributable amount		
i	Carryover from 2013 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2018 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2018 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2019. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2014		
b	Excess from 2015		
c	Excess from 2016		
d	Excess from 2017		
e	Excess from 2018		

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2018 AMOUNT: \$ 9,424.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	161,371.	141,327.	129,938.	129,282.	117,539.
b Contributions					
c Net investment earnings, gains, and losses	-4,607.	20,044.	11,389.	656.	11,743.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	156,764.	161,371.	141,327.	129,938.	129,282.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 100.00 %
- b Permanent endowment .00 %
- c Temporarily restricted endowment .00 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		175,978.		175,978.
b Buildings		5,643,286.	1,423,401.	4,219,885.
c Leasehold improvements				
d Equipment		449,450.	337,787.	111,663.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,507,526.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,788,055.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		-57,155.
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		-57,155.
3	Subtract line 2e from line 1	3		1,845,210.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		-37,818.
c	Add lines 4a and 4b	4c		-37,818.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		1,807,392.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,902,673.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		37,818.
e	Add lines 2a through 2d	2e		37,818.
3	Subtract line 2e from line 1	3		1,864,855.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		1,864,855.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE ENDOWMENT FUNDS ARE INTENDED TO BE USED FOR CAPITAL IMPROVEMENTS, SPECIAL PROJECTS, OR PROGRAM OPERATIONS.

PART X, LINE 2:

THE ORGANIZATION IS A NONPROFIT ENTITY AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES. ACCORDINGLY, THERE IS NO PROVISION FOR INCOME TAXES. THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS OR ANY ACTIVITIES THAT ARE SUBJECT TO TAX ON UNRELATED BUSINESS INCOME TAXES.

Part XIII Supplemental Information (continued)

THE ORGANIZATION FOLLOWS THE GUIDANCE IN THE INCOME TAX STANDARD REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS. THE GUIDANCE CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS. THE GUIDANCE FURTHER PRESCRIBES RECOGNITION AND MEASUREMENT OF TAX PROVISIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. THE APPLICATION OF THIS STANDARD HAD NO IMPACT ON THE ORGANIZATION'S FINANCIAL STATEMENTS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DIRECT EXPENSES RELATED TO FUNDRAISING EVENTS	-37,053.
COST OF GOODS SOLD	-765.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-37,818.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT EXPENSES RELATED TO FUNDRAISING EVENTS	37,053.
COST OF GOODS SOLD	765.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	37,818.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization.

Total
3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GRAN FONDO (event type)	TAILS & TRAILS (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	103,772.	50,758.		154,530.
	2	92,880.	50,480.		143,360.
	3	10,892.	278.		11,170.
Direct Expenses	4				
	5	288.	1,232.		1,520.
	6	8,712.	566.		9,278.
	7	5,377.	166.		5,543.
	8	1,000.			1,000.
	9	12,867.	6,845.		19,712.
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			37,053.
	11	Net income summary. Subtract line 10 from line 3, column (d) ▶			-25,883.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1				
Direct Expenses	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) ▶			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:
Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:
Name ▶ _____

Address ▶ _____

16 Gaming manager information:
Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
 Employee
 Independent contractor

17 Mandatory distributions:
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	1	24,023	ESTIMATED FAIR VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	9	288,844	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2018

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AWARENESS OF THE PLIGHT OF HOMELESS ANIMALS AS WELL AS TO REALIZE THE
BENEFITS OF ADOPTING AN ANIMAL IN NEED. OUR ANIMALS ARE EXAMINED,
VACCINATED, SPAYED OR NEUTERED AND RECEIVE ANY AND ALL MEDICAL
TREATMENT BEFORE THEY ARE PLACED IN CAREFULLY SCREENED HOMES.

FORM 990, PART VI, SECTION A, LINE 1:

PRIOR TO NOVEMBER 23, 2018, MLAR HAD AN EXECUTIVE COMMITTEE CONSISTING OF
THE CHAIR, VICE CHAIR, CHAIR OF EACH OF FINANCE & AUDIT AND NOMINATING &
GOVERNANCE COMMITTEES, CHAIR OF ANY ADVISORY COMMITTEE DESIGNATED BY THE
BOARD, AND UP TO THREE OTHER MEMBERS DESIGNATED BY THE CHAIR. THIS
EXECUTIVE COMMITTEE HAD ALL THE POWERS AND AUTHORITY OF THE BOARD, EXCEPT
FOR THE POWER TO AMEND THE ARTICLES OF INCORPORATION AND THE BYLAWS.

FORM 990, PART VI, SECTION A, LINE 3:

AS OF NOVEMBER 26, 2018, MLAR ENTERED INTO AN AGREEMENT WITH THE
PENNSYLVANIA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (PSPCA) UNDER
WHICH PSPCA PROVIDES MANAGEMENT AND ADMINISTRATIVE SUPPORT TO MLAR.
SERVICES INCLUDE, BUT ARE NOT LIMITED TO, HIRING, FIRING AND SUPERVISING
PERSONNEL AND FINANCIAL OPERATIONS. MLAR PAID MLAR \$99,183 FOR MANAGEMENT
SERVICES IN 2018.

FORM 990, PART VI, SECTION A, LINE 4:

IN 2018, MLAR UPDATED ITS BYLAWS AS FOLLOWS:

(1) THE ORGANIZATION CHANGED ITS NAME FROM MAIN LINE RESCUE TO MAIN LINE
ANIMAL RESCUE, INC.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

(2) THE NUMBER OF DIRECTORS WAS CHANGED FROM BETWEEN 7 AND 30 MEMBERS TO BETWEEN 5 AND 12 DIRECTORS. THE TERM OF EACH BOARD MEMBER WAS CHANGED FROM TWO YEARS TO ONE YEAR. THE UPDATED BYLAWS SPECIFY THAT EACH DIRECTOR SHALL BE A NATURAL PERSON OF THE AGE 18 YEARS OR OLDER AND NEED NOT BE A RESIDENT OF THE COMMONWEALTH OF PENNSYLVANIA.

(3) CHANGES WERE MADE TO THE NUMBER, COMPOSITION, QUALIFICATIONS, AUTHORITY, OR DUTIES OF THE ORGANIZATION'S AS FOLLOWS:

A. THE OLD BYLAWS SPECIFIED THAT THERE SHALL BE FOUR OFFICERS OF THE BOARD, CONSISTING OF A CHAIR, VICE CHAIR, SECRETARY AND TREASURER. INCLUDED WAS A DESCRIPTION OF EACH POSITION AND ITS RESPONSIBILITIES.

B. THE NEW BYLAWS SPECIFY THAT THE CORPORATION SHALL HAVE A PRESIDENT, A SECRETARY AND A TREASURER, OR PERSONS WHO SHALL ACT AS SUCH, REGARDLESS OF THE NAME OR TITLE BY WHICH THEY MAY BE DESIGNATED, ELECTED OR APPOINTED AND MAY HAVE SUCH OTHER OFFICERS AND ASSISTANT OFFICERS AS THE BOARD OF DIRECTORS MAY AUTHORIZE FROM TIME TO TIME. INCLUDED IS AN UPDATED DESCRIPTION OF EACH POSITION AND ITS RESPONSIBILITIES.

(4) MLAR BECAME A MEMBERSHIP ORGANIZATION. THE SOLE MEMBER OF MLAR IS PSPCA. SEE PART VI, SECTION A, LINE 7A AND 7B FOR A DESCRIPTION OF THE SOLE MEMBER'S AUTHORITY.

(5) REQUIREMENTS FOR AMENDING THE BYLAWS CHANGED FROM APPROVAL BY TWO-THIRDS OF THE BOARD OF DIRECTORS TO ONLY UPON WRITTEN CONSENT OF THE SOLE MEMBER.

FORM 990, PART VI, SECTION A, LINE 6:

THE SOLE MEMBER OF MLAR IS THE PENNSYLVANIA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, A 501(C)(3) PUBLIC CHARITY.

FORM 990, PART VI, SECTION A, LINE 7A:

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

THE SOLE MEMBER ELECTS THE MEMBERS OF MLAR'S GOVERNING BOARD OF DIRECTORS AND MAY REMOVE A MEMBER OF THE GOVERNING BOARD.

FORM 990, PART VI, SECTION A, LINE 7B:

THE SOLE MEMBER MUST APPROVE: (A) ANY AMENDMENT OF MLAR'S ARTICLES OF INCORPORATION; (B) ANY SALE, LEASE, EXCHANGE OR OTHER TRANSFER OF ALL OR ANY SUBSTANTIAL PORTION OF MLAR'S ASSETS NOT MADE IN THE ORDINARY COURSE OF BUSINESS; (C) ANY INCURRENCE OF INDEBTEDNESS FOR BORROWED MONEY BY MLAR OR THE GRANTING OF A PLEDGE OR SECURITY INTEREST IN, OR PLACING OF A MORTGAGE, ENCUMBRANCE OR JUDGMENT LIEN UPON, ANY INCOME OR ASSET OF MLAR, OTHER THAN INDEBTEDNESS INCURRED TO PURCHASE AN ASSET NOT IN EXCESS OF THE PURCHASE PRICE OF SUCH ASSET OR OTHER THAN A PURCHASE MONEY SECURITY INTEREST TO SECURE THE PAYMENT OF THE PURCHASE PRICE OF THE ASSET ACQUIRED; (D) ANY MERGER OF MLAR WITH OR INTO ANOTHER ENTITY, ANY CONSOLIDATION OF MLAR WITH ANOTHER ENTITY OR ANY INTEREST EXCHANGE, CONVERSION OR DOMESTICATION INVOLVING MLAR; (E) ANY TRANSACTION OR OTHER EVENT IN WHICH MLAR BECOMES AFFILIATED WITH ANOTHER ENTITY OR WHICH CAUSES A CHANGE IN MLAR'S AFFILIATION WITH THE MEMBER; AND (F) ANY ADOPTION OF A PLAN OF LIQUIDATION OR A PLAN OF DISSOLUTION, OR THE TAKING OF OTHER STEPS IN LIQUIDATION OR DISSOLUTION.

FORM 990, PART VI, SECTION A, LINE 8B:

MLAR HAS NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT NATIONAL ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCE DEPARTMENT. AN INITIAL AND

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

DETAILED REVIEW OF THE COMPLETED FORM 990 IS PERFORMED BY THE ORGANIZATION'S CHIEF FINANCIAL OFFICER AND CHIEF EXECUTIVE OFFICER PRIOR TO FILING. FOLLOWING THEIR REVIEW, THE FORM 990 IS PROVIDED TO AND REVIEWED IN DETAIL BY THE FINANCE COMMITTEE. AFTER REVIEW BY THE FINANCE COMMITTEE, A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO EACH MEMBER OF THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL PRIOR TO SUBMISSION OF THE FORM 990 TO THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE PRACTICES FOR MONITORING CONFLICTS OF INTEREST AND DEALING WITH POTENTIAL OR ACTUAL CONFLICTS IS DESCRIBED IN THE POLICY WHICH REQUIRES BOARD MEMBERS TO COMPLETE AN ANNUAL DISCLOSURE FORM AND SUBMIT TO THE BOARD LIAISON, AND: DISCLOSE THE CONFLICT PRIOR TO DISCUSSION (THE BOARD WILL MAKE THE DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS AND DULY DOCUMENT THE DECISION); NOT BE COUNTED AS PART OF THE QUORUM; PHYSICALLY EXCUSE HIM/HERSELF FROM THE DISCUSSION AT THE BOARD'S REQUEST AND PHYSICALLY EXCUSE HIM/HERSELF FROM VOTING ON THE ISSUE BEING DISCUSSED. BOARD CONFLICTS ARE REVIEWED AT THE EXECUTIVE COMMITTEE LEVEL. BOARD PROCEEDINGS ARE DOCUMENTED IN THE BOARD MEETING MINUTES.

FORM 990, PART VI, SECTION B, LINE 15:

FORM 990, PART VI, SECTION B, LINE 15A:

PRIOR TO NOVEMBER 23, 2018, A SUB-COMMITTEE FORMED WITH CURRENT AND FORMER EXECUTIVE BOARD MEMBERS REVIEWED AND COMPARED THE COMPENSATION OF THE TOP MANAGEMENT OFFICIAL USING DATA OBTAINED (BUT NOT LIMITED TO) THE SOCIETY OF ANIMAL WELFARE ADMINISTRATORS. AFTER THIS DATE, THE ORGANIZATION DID NOT COMPENSATE ANY INDIVIDUAL MEETING THE INTERNAL REVENUE SERVICE DEFINITION OF TOP MANAGEMENT OFFICIAL.

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number

23-3017210

FORM 990, PART VI, SECTION B, LINE 15B:

THE ORGANIZATION DID NOT COMPENSATE ANY INDIVIDUAL MEETING THE INTERNAL REVENUE SERVICE DEFINITION OF OTHER OFFICER OR KEY EMPLOYEE.

FORM 990, PART VI, SECTION C, LINE 19:

MLAR WILL PROVIDE COPIES OF ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS TO THE PUBLIC UPON REQUEST. ADDITIONALLY, THE ORGANIZATION POSTS ITS AUDITED FINANCIAL STATEMENTS ON ITS WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN ACCOUNTING METHOD

-102,836.

FORM 990, PART XII, LINE 1: CHANGE IN ACCOUNTING METHOD

ON JANUARY 1, 2018, THE ORGANIZATION CHANGED ITS METHOD OF ACCOUNTING FROM THE MODIFIED CASH BASIS TO THE ACCRUAL BASIS. THE ORGANIZATION BELIEVES THAT THE NEW METHOD MORE ACCURATELY REFLECTS PERIODIC RESULTS OF OPERATIONS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
 Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 Attach to Form 990.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

MAIN LINE ANIMAL RESCUE, INC.

Employer identification number
23-3017210

Go to www.irs.gov/Form990 for instructions and the latest information.

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?		
						Yes	No	
PENNSYLVANIA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - 23-1352269, 350 EAST ERIE AVENUE, PHILADELPHIA, PA 19134	PROTECT ANIMALS, PREVENT CRUELTY AND IMPROVE LIVES OF ANIMALS IN PA	PENNSYLVANIA	501(C)(3)	LINE 7 N/A				X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2018

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations?; (i) Code V-UBI amount; (j) General or managing partner?; (k) Percentage ownership.

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity?.

MAIN LINE ANIMAL RESCUE, INC.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule X-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for providing supplemental information.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print	Name of exempt organization or other filer, see instructions. MAIN LINE ANIMAL RESCUE, INC.	Employer identification number (EIN) or 23-3017210
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 89	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHESTER SPRINGS, PA 19425	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

FINANCE DEPARTMENT

- The books are in the care of ▶ **350 EAST ERIE AVENUE - PHILADELPHIA, PA 19134**
Telephone No. ▶ **215-426-6300** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2018** or
▶ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS
401 NORTH STREET, ROOM 206
P.O.BOX 8722
HARRISBURG, PA 17105-8722
WWW.CORPORATIONS.PA.GOV

Linda Lee, Paralegal
200 Four Falls Corporate Center, Suite 400
WEST CONSHOHOCKEN PA 19428

MAIN LINE RESCUE, INC.

THE BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS IS HAPPY TO SEND YOUR FILED DOCUMENT. THE BUREAU IS HERE TO SERVE YOU AND WE WOULD LIKE TO THANK YOU FOR DOING BUSINESS IN PENNSYLVANIA.

IF YOU HAVE ANY QUESTIONS PERTAINING TO THE BUREAU, PLEASE VISIT OUR WEBSITE AT www.dos.pa.gov/BusinessCharities OR YOU MAY CONTACT US BY TELEPHONE AT (717)787-1057. INFORMATION REGARDING BUSINESS AND UCC FILINGS CAN BE FOUND ON OUR SEARCHABLE DATABASE AT www.corporations.pa.gov/Search/CorpSearch .

ENTITY NUMBER : 2898614

PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS

Return document by mail to:
Linda Lee, Paralegal


Name
200 Four Falls Corporate Center, Suite 400

Address
West Conshohocken PA 19428

City State Zip Code

Return document by email to: llee@cozen.com

Articles of Amendment
Domestic Corporation
DSCB:15-1915/5915 (rev. 7/2015)



TFA181127MC0385

Read all instructions prior to completing. This form may be submitted by mail to the Department of State, Bureau of Corporations and Charitable Organizations, 300 North 4th Street, Harrisburg, PA 17122-0126. Fee: \$70

Check one: Business Corporation (§ 1915) Nonprofit Corporation (§ 5915)

In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is:
Main Line Rescue, Inc.

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is:
(Complete only (a) or (b), not both)

(a) Number and Street	City	State	Zip	County
136 Cambridge Road	King of Prussia	PA	19406	Montgomery

(b) Name of Commercial Registered Office Provider _____
County _____

3. The statute by or under which it was incorporated: 15 Pa.C.S. 5308

4. The date of its incorporation: 09/20/1999
(MM/DD/YYYY)

5. Check, and if appropriate complete, one of the following:

The amendment shall be effective upon filing these Articles of Amendment in the Department of State.

The amendment shall be effective on: 11/23/2018 at 12:01 a.m.
Date (MM/DD/YYYY) Hour (if any)

DSCB:15-1915/5915-2

6. Check one of the following:

The amendment was adopted by the shareholders or members pursuant to 15 Pa.C.S. § 1914(a) and (b) or § 5914(a).

The amendment was adopted by the board of directors pursuant to 15 Pa. C.S. § 1914(c) or § 5914(b).

7. Check, and if appropriate complete, one of the following:

The amendment adopted by the corporation, set forth in full, is as follows

The amendment adopted by the corporation is set forth in full in Exhibit A attached hereto and made a part hereof.

8. Check if the amendment restates the Articles:

The restated Articles of Incorporation supersede the original articles and all amendments thereto.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer thereof this

21st day of November, 2018

Main Line Rescue, Inc.

Name of Corporation

Lester B. Bailey

Signature

Board Chairperson and Authorized Officer

Title

EXHIBIT A

AMENDED AND RESTATED
ARTICLES OF INCORPORATION OF
MAIN LINE RESCUE, INC.

a Pennsylvania nonprofit corporation

Article 1

The name of the corporation is "Main Line Rescue, Inc." (the "Corporation").

Article 2

The Corporation's registered office in the Commonwealth of Pennsylvania is 1149 Pike Springs Road, Phoenixville, Pennsylvania 19460. The county of venue is Chester County.

Article 3

The Corporation is incorporated under the Nonprofit Corporation Law of 1988 of the Commonwealth of Pennsylvania, as amended (the "Act") for the following purposes or purpose:

The rescue and placement of unwanted, neglected or abused animals and the prevention of cruelty to animals.

The Corporation is organized exclusively for charitable, literary, scientific, religious and educational purposes provided for under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), and does not contemplate pecuniary gain or profit, incidental or otherwise.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its purposes.

No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the preparation or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. The Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Code (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under sections 170(c)(2) of the Code (or the corresponding provision of any future United States Internal Revenue Law).

Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local

government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Article 4

The Corporation is organized on a nonstock basis.

Article 5

The Corporation shall have members as provided in its bylaws.

Application for Change in Accounting Method

OMB No. 1545-2070

▶ Go to www.irs.gov/Form3115 for instructions and the latest information.

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions) 23-3017210
MAIN LINE ANIMAL RESCUE, INC.	Principal business activity code number (see instructions) 812910
Number, street, and room or suite no. If a P.O. box, see the instructions. PO BOX 89	Tax year of change begins (MM/DD/YYYY) 01/01/2018
City or town, state, and ZIP code CHESTER SPRINGS, PA 19425	Tax year of change ends (MM/DD/YYYY) 12/31/2018
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Name of contact person (see instructions) BARB VARELA, CFO
	Contact person's telephone number 215-426-6300

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<p>Check the box to indicate the type of applicant.</p> <p><input type="checkbox"/> Individual <input type="checkbox"/> Cooperative (Sec. 1381)</p> <p><input type="checkbox"/> Corporation <input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> S corporation</p> <p><input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Insurance co. (Sec. 816(a))</p> <p><input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Insurance co. (Sec. 831)</p> <p><input type="checkbox"/> Other (specify) ▶ _____</p> <p><input checked="" type="checkbox"/> Exempt organization. Enter Code section ▶ 501 (C) (3)</p>	<p>Check the appropriate box to indicate the type of accounting method change being requested. See instructions.</p> <p><input type="checkbox"/> Depreciation or Amortization</p> <p><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</p> <p><input type="checkbox"/> Other (specify) ▶ _____</p>
--	---

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

The taxpayer must attach all applicable statements requested throughout this form.

Part I Information for Automatic Change Request

	Yes	No
1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.		
a (1) DCN: <u>122</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____		
b Other <input type="checkbox"/> Description ▶ _____		
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation _____		X
3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions _____	X	

Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.

Part II Information for All Requests

	Yes	No
4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions. _____		X
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? _____ If "No," go to line 6a. If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.		X

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature of filer (and spouse, if joint return) *[Signature]* Date 11/14/19 Name and title (print or type) **BARB VARELA, CFO**

Preparer (other than filer/applicant) Print/Type preparer's name **CONNIE M. LIRA** Preparer's signature *[Signature]* Date 11/13/2019

Firm's name ▶ **CLIFTONLARSONALLEN LLP**

Part II Information for All Requests (continued)

		Yes	No
6a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? If "No," go to line 7a.		X
b	Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions		
c	Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name _____ Telephone no. _____ Tax year(s) _____		
d	Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?	X	X
7a	Does audit protection apply to the applicant's requested change in method of accounting? See instructions If "No," attach an explanation.		
b	If "Yes," check the applicable box and attach the required statement. <input checked="" type="checkbox"/> Not under exam <input type="checkbox"/> 3-month window <input type="checkbox"/> 120 day: Date examination ended _____ <input type="checkbox"/> Method not before director <input type="checkbox"/> Negative adjustment <input type="checkbox"/> CAP: Date member joined group _____ <input type="checkbox"/> Audit protection at end of exam <input type="checkbox"/> Other		
8a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? If "No," go to line 9.		X
b	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions If "Yes," attach an explanation.		
c	If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name _____ Telephone no. _____ Tax year(s) _____		
d	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?		
9	If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.		
10	If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?		X
11a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the five tax years ending with the tax year of change? If "No," go to line 12.		X
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
12	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s).		X
13	Is the applicant requesting to change its overall method of accounting? If "Yes," complete Schedule A on page 4 of the form.	X	

Part II Information for All Requests <i>(continued)</i>	Yes	No						
<p>14 If the applicant is either (i) not changing its overall method of accounting, or (ii) changing its overall method of accounting and changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):</p> <p>a The item(s) being changed.</p> <p>b The applicant's present method for the item(s) being changed.</p> <p>c The applicant's proposed method for the item(s) being changed.</p> <p>d The applicant's present overall method of accounting (cash, accrual, or hybrid).</p> <p>15a Attach a detailed and complete description of the applicant's trade(s) or business(es). See section 446(d).</p> <p>b If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe (i) whether each trade or business is accounted for separately; (ii) the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; (iii) the overall method of accounting for each trade or business; and (iv) which trade or business is requesting to change its accounting method as part of this application or a separate application. SEE STATEMENT 1</p> <p>Note: If you are requesting an automatic method change, see the instructions to see if you are required to complete lines 16a-16c.</p> <p>16a Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method.</p> <p>b Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.</p> <p>c Include either a discussion of the contrary authorities or a statement that no contrary authority exists.</p> <p>17 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation. X</p> <p>18 Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response? ... X</p> <p>19a If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:33%;">1st preceding year ended: mo. yr.</th> <th style="width:33%;">2nd preceding year ended: mo. yr.</th> <th style="width:33%;">3rd preceding year ended: mo. yr.</th> </tr> </thead> <tbody> <tr> <td style="text-align:right">\$</td> <td style="text-align:right">\$</td> <td style="text-align:right">\$</td> </tr> </tbody> </table> <p>b If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change: 4th preceding year ended: mo. yr. \$</p>	1st preceding year ended: mo. yr.	2nd preceding year ended: mo. yr.	3rd preceding year ended: mo. yr.	\$	\$	\$	X	
1st preceding year ended: mo. yr.	2nd preceding year ended: mo. yr.	3rd preceding year ended: mo. yr.						
\$	\$	\$						
<p>Part III Information for Non-Automatic Change Request</p> <p>20 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.</p> <p>21 Attach a copy of all documents related to the proposed change (see instructions).</p> <p>22 Attach a statement of the applicant's reasons for the proposed change.</p> <p>23 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.</p> <p>24a Enter the amount of user fee attached to this application (see instructions). ▶ \$ _____</p> <p>b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).</p>								

Part IV Section 481(a) Adjustment		Yes	No
25	Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? If "Yes," attach an explanation and do not complete lines 26, 27, and 28 below.		X
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► \$ Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.		
27	Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If "Yes," check the box for the applicable elective provision used to make the election (see instructions). <input type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election		
28	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

- 1 Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.
- Present method:** Cash Accrual Hybrid (attach description) **SEE STATEMENT 3**
- Proposed method:** Cash Accrual Hybrid (attach description)

2 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

	Amount
a Income accrued but not received (such as accounts receivable)	\$ 32,423.
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	
c Expenses accrued but not paid (such as accounts payable)	-137,291.
d Prepaid expenses previously deducted	2,032.
e Supplies on hand previously deducted and/or not previously reported	
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ► SEE STATEMENT SEE STATEMENT 2	NONE
h Net section 481(a) adjustment (Combine lines 2a -2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26	\$ -102,836.

- 3 Is the applicant also requesting the recurring item exception under section 461(h)(3)? Yes No
- 4 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as, tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.
- 5 Is the applicant making a change to the overall cash method as a small business taxpayer (see instructions)? Yes No

Part II Change to the Cash Method for Non-Automatic Change Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B - Change to the Deferral Method for Advance Payments (see instructions)

- 1 If the applicant is requesting to change to the deferral method for advance payments, as described in the instructions, attach the following information:
 - a Explain how the advance payments meet the definition of advance payment, as described in the instructions.
 - b Does the taxpayer use an applicable financial statement as described in the instructions and, if so, identify it.
 - c Describe the taxpayer's allocation method, if there is more than one performance obligation, as defined in the instructions.
 - d Describe the taxpayer's legal basis for deferral. See instructions.
 - e If the applicant is filing under the non-automatic change procedures, see the instructions for the information required.

Schedule C - Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (for example, unit method or dollar-value method).
 - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPI) pools, vehicle-pool method, etc.).
 - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPI method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPI method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "Yes," in computing the completion factor of a contract, will the applicant use the simplified cost-to-cost method described in Regulations section 1.460-5(c)?
e If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4a Does the applicant enter into cost-plus long-term contracts?
b Does the applicant enter into federal long-term contracts?

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4a Check the appropriate boxes in the chart.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Method Being Changed (Present method, Proposed method), Inventory Method Not Being Changed (Present method). Includes a row for dollar values.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting a non-automatic change. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 23.01(5) of Rev. Proc. 2018-31 (or its successor).

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B - Direct and Indirect Costs Required to be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (continued) See instructions.

Section C - Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

Table with 11 rows of cost categories and two columns: Present method, Proposed method.

Schedule E - Change in Depreciation or Amortization. See instructions.

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the Summary of the List of Automatic Accounting Method Changes in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations. See instructions.

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?
2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A?
3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(f)(4), 179, 179C, or Regulations section 1.168(f)-8(d)?
4a To the extent not already provided, attach a statement describing the property subject to the change.
b If the property is residential rental property, did the applicant live in the property before renting it?
c Is the property public utility property?
5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method...
6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
a The Code section under which the property is or will be depreciated or amortized...
b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
c The facts to support the asset class for the proposed method.
d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).
e The useful life, recovery period, or amortization period of the property.
f The applicable convention of the property.
g Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.
h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

FORM 3115 TRADE OR BUSINESS INFORMATION STATEMENT 1

DESCRIPTION	BUS. CODE	ACCT SEP.	GOODS & SERVICES	METHOD OF ACCOUNTING	REQ CHNG
RESCUE AND PLACEMENT OF COMPANION ANIMALS	812910				

FORM 3115 SCHEDULE A, PART I STATEMENT 2

LINE	DESCRIPTION	
2A	CONTRIBUTION RECEIVABLE	\$ 32,423
2C	ACCRUED EXPENSE	\$100,764
2C	PAYROLL LIABILITIES	\$ 36,527
4	THE MODIFIED CASH METHOD OF ACCOUNTING WAS USED WHEN PREPARING THE BALANCE SHEET FOR THE PERIOD ENDING DECEMBER 31, 2017.	

FORM 3115 DESCRIPTION OF PRESENT HYBRID METHOD STATEMENT 3

DESCRIPTION
MODIFIED CASH