



Plante & Moran, PLLC
10 South Riverside Plaza
9th Floor
Chicago, IL 60606
Tel: 312.207.1040
Fax: 312.207.1066
plantemoran.com

April 26, 2021

Office of the Attorney General
Charitable Trust Bureau
ATTN: Annual Report Section
100 W. Randolph St., 11th Floor
Chicago, IL 60601

Re: The Anti-Cruelty Society
CO: 01-002416
Form: AG990-IL
Year End: 10/31/20

Dear Sir or Madam:

Information necessary to file a complete and accurate return for the above taxpayer is not available. We thus request an automatic 60-day extension of time through June 30, 2021 to file such return. If you have any questions or need additional information, please call the undersigned at 312.207.1040.

Sincerely,

Plante & Moran, PLLC

A handwritten signature in cursive script that reads "Kimberly A. Haumann".

Kimberly A. Haumann

cc: The Anti-Cruelty Society

IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:

- | | YES | NO |
|--|-----|----|
| 1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? | | X |
| 2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? | | X |
| 3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? | | X |
| 4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? | | X |
| 5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? | | X |
| 6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC) | | X |
| 7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? | | X |
| 7b. IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____ | | |
| 8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? | | X |
| 9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? | | X |
| 10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? | | X |

11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS:

HARRIS BANK NA, 111 W. MONROE ST. 12TH FLOOR, CHICAGO, IL 60603

HARRIS INVESTMENT MGMT, 190 S. LASALLE ST. 4TH FLOOR, CHICAGO, IL 60603

BANK OF AMERICA, 515 N LASALLE ST., CHICAGO, IL 60654

12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: TRACY ELLIOTT - (312) 645-8080

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS, AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE:

- 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
- 2.) FOR FEES DUE SEE INSTRUCTIONS.
- 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

TRACY L. ELLIOTT

PRESIDENT or TRUSTEE (PRINT NAME)

SIGNATURE

DATE

LAURA NEDLI

TREASURER or TRUSTEE (PRINT NAME)

SIGNATURE

DATE

KIMBERLY A. HAUMANN

PREPARER (PRINT NAME)

SIGNATURE

DATE

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

PMT #	
AMT	
INIT	

Attorney General KWAME RAOUL State of Illinois
Charitable Trust Bureau, 100 West Randolph
11th Floor, Chicago, Illinois 60601

CO # 01-002 416

Report for the Fiscal Period:

Beginning 11/01/2019

& Ending 10/31/2020
MO DAY YR

Make Checks
Payable to
the Illinois
Charity
Bureau Fund

Check all items attached:

- ☒ Copy of IRS Return
☒ Audited Financial Statements
☐ Copy of Form IFC
☒ \$15.00 Annual Report Filing Fee
☐ \$100.00 Late Report Filing Fee

Federal ID # 36-2179814

Are contributions to the organization tax deductible?

☒ Yes ☐ NoDate Organization was created: 01/01/1906
MO DAY YR

LEGAL NAME THE ANTI-CRUELTY SOCIETY MAIL ADDRESS 157 W. GRAND AVE. CITY, STATE CHICAGO, IL ZIP CODE 60654	Year-end amounts	
	A) ASSETS	A) \$ 61,006,174.
	B) LIABILITIES	B) \$ 1,925,810.
	C) NET ASSETS	C) \$ 59,080,364.
I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	87.352 %	D) \$ 9,507,479.
E) GOVERNMENT GRANTS & MEMBERSHIP DUES	%	E) \$
F) OTHER REVENUES	12.648 %	F) \$ 1,376,653.
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100 %	G) \$ 10,884,132.
II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:	82.484 %	H) \$ 11,164,927.
H) OPERATING CHARITABLE PROGRAM EXPENSE	%	I) \$
I) EDUCATION PROGRAM SERVICE EXPENSE	82.484 %	J) \$ 11,164,927.
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)		
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J):	\$	
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	%	K) \$
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	82.484 %	L) \$ 11,164,927.
M) MANAGEMENT AND GENERAL EXPENSE	7.375 %	M) \$ 998,241.
N) FUNDRAISING EXPENSE	10.141 %	N) \$ 1,372,674.
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	100 %	O) \$ 13,535,842.
III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES: (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)		
PROFESSIONAL FUNDRAISERS:		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P) \$ 0.
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) \$
PROFESSIONAL FUNDRAISING CONSULTANTS:		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$ 0.
IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:		
T) NAME, TITLE: TRACY ELLIOTT, PRESIDENT		T) \$ 164,712.
U) NAME, TITLE: ROBYN B. BARBIERS, FORMER PRESIDENT		U) \$ 145,757.
V) NAME, TITLE: JENNIFER GOODSMITH, VICE PRESIDENT		V) \$ 128,173.
V. CHARITABLE PROGRAM DESCRIPTION:	CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES	List on back side of instructions CODE
W) DESCRIPTION: SHELTER SERVICE HOUSES UNWANTED/ABUSED ANIMALS		W) # 070
X) DESCRIPTION: VETERINARY SERVICES		X) # 070
Y) DESCRIPTION: PUBLIC AND EDUCATION SERVICES REGARDING ANIMALS		Y) # 012

TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

FOR THE YEAR ENDING
OCTOBER 31, 2020

PREPARED FOR:

THE ANTI-CRUELTY SOCIETY
157 W. GRAND AVE.
CHICAGO, IL 60654

PREPARED BY:

PLANTE & MORAN, PLLC
10 S. RIVERSIDE PLAZA, 9TH FLOOR
CHICAGO, IL 60606

AMOUNT OF TAX:

BALANCE DUE OF \$15

MAKE CHECK PAYABLE TO:

ILLINOIS CHARITY BUREAU FUND

MAIL TAX RETURN TO:

OFFICE OF THE ATTORNEY GENERAL
CHARITABLE TRUST BUREAU
100 WEST RANDOLPH ST., 11TH FLOOR
CHICAGO, IL 60601-3175

RETURN MUST BE MAILED ON OR BEFORE:

JUNE 30, 2021

SPECIAL INSTRUCTIONS:

THE REPORT SHOULD BE SIGNED AND DATED BY AN AUTHORIZED INDIVIDUAL(S).

A COMPLETE COPY OF THE FEDERAL RETURN, FORM 990 WITHOUT SCHEDULE B, AND A COPY OF THE FINANCIAL STATEMENTS WERE ATTACHED TO THE GOVERNMENT/MAILING COPY OF THIS RETURN.

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning NOV 1, 2019, and ending OCT 31, 2020**2019**Department of the Treasury
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

THE ANTI-CRUELTY SOCIETY**36-2179814**

Name and title of officer

**TRACY ELLIOTT
PRESIDENT****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>10,808,817.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize PLANTE & MORAN, PLLC

ERO firm name

to enter my PIN 79814Enter five numbers, but
do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶

5-6-21**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

36225460606

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ PLANTE & MORAN, PLLC

Date ▶

04/26/21

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2019)

923051 10-03-19

14110429 147228 101939

2019.05092 THE ANTI-CRUELTY SOCIETY 101939 1

We must have your signed e-file signature authorization form(s) in our possession to transmit your tax return(s) to the taxing authorities without delay.

↓ Please review your tax return(s), sign, date and return your signed e-file authorization form(s) to Plante Moran without delay.

- **Fax 248.327.8972 or**
- **Email efile-chic@plantemoran.com**

Plante Moran provides the option to submit authorizations electronically as an accommodation for its clients. As is the case with any electronic communication, the electronic transmission of the authorization can present risks to the security of the information submitted. Regardless of the manner of transmission, Plante Moran will continue to use its best efforts to keep all submissions secure.

For returns with payment due, please follow the directions on the Filing Instructions attached to the return(s).

EXTENDED TO SEPTEMBER 15, 2021
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.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **NOV 1, 2019** and ending **OCT 31, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input 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 <div style="border: 1px solid black; padding: 2px;">THE ANTI-CRUELTY SOCIETY</div> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;">157 W. GRAND AVE.</div> City or town, state or province, country, and ZIP or foreign postal code <div style="border: 1px solid black; padding: 2px;">CHICAGO, IL 60654</div>	D Employer identification number <div style="border: 1px solid black; padding: 2px;">36-2179814</div>
	E Telephone number <div style="border: 1px solid black; padding: 2px;">(312) 644-8338</div>	G Gross receipts \$ <div style="border: 1px solid black; padding: 2px;">49,067,131.</div>
	F Name and address of principal officer: TRACY L. ELLIOTT SAME AS C ABOVE	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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		
J Website: WWW.ANTICRUELTY.ORG		
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: 1906		M State of legal domicile: IL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: BUILDING A COMMUNITY OF CARING BY HELPING PETS AND EDUCATING PEOPLE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	141
6	Total number of volunteers (estimate if necessary)	6	624
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.
8	Contributions and grants (Part VIII, line 1h)	8	15,228,123.
9	Program service revenue (Part VIII, line 2g)	9	8,867,475.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	1,060,518.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	1,434,572.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	-68,647.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	-22,501.
14	Benefits paid to or for members (Part IX, column (A), line 4)	14	17,654,566.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	10,808,817.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	0.
16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,372,674.	16b	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	4,256,775.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	6,544,445.
19	Revenue less expenses. Subtract line 18 from line 12	19	0.
20	Total assets (Part X, line 16)	20	5,338,943.
21	Total liabilities (Part X, line 26)	21	6,916,082.
22	Net assets or fund balances. Subtract line 21 from line 20	22	9,595,718.
23		23	13,460,527.
24		24	8,058,848.
25		25	-2,651,710.
26		26	62,204,416.
27		27	61,006,174.
28		28	503,610.
29		29	1,925,810.
30		30	61,700,806.
31		31	59,080,364.

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 <div style="border: 1px solid black; padding: 2px;">TRACY L. ELLIOTT, PRESIDENT</div> Type or print name and title	Date <div style="border: 1px solid black; padding: 2px;">5-6-21</div>	
Paid Preparer Use Only	Print/Type preparer's name KIMBERLY A. HAUMANN	Preparer's signature KIMBERLY A. HAUMANN	Date 04/26/21
	Firm's name ▶ PLANTE & MORAN, PLLC	Firm's EIN ▶ 38-1357951	Check <input type="checkbox"/> if self-employed
	Firm's address ▶ 10 S. RIVERSIDE PLAZA, 9TH FLOOR CHICAGO, IL 60606	Phone no. (312) 207-1040	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1 Briefly describe the organization's mission:
THE ANTI-CRUELTY SOCIETY (THE SOCIETY) IS A PRIVATE, NONPROFIT ORGANIZATION WHICH WAS ESTABLISHED IN 1899 AND IS CHARTERED IN ILLINOIS. AS CHICAGO'S OLDEST AND MOST COMPREHENSIVE ANIMAL WELFARE ORGANIZATIONS, IT OFFERS AN OPEN DOOR FOR ANY ANIMAL IN NEED. WITH A
- 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 ☒ No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 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 \$ **6,757,081.** Including grants of \$) (Revenue \$ **419,064.**)
SHELTER SERVICES
THE SOCIETY WORKS TO MATCH ADOPTABLE ANIMALS WITH SUITABLE AND PERMANENT HOMES. THE SOCIETY IS AN OPEN-DOOR SHELTER, MEANING IT ACCEPTS ANY ANIMAL IN NEED 365 DAYS A YEAR. THE FOSTER PROGRAM PROVIDES TEMPORARY HOMES FOR ANIMALS IN NEED OF SPECIAL CARE PRIOR TO PERMANENT PLACEMENT. THE SOCIETY'S HUMANE INVESTIGATIONS DEPARTMENT PROVIDES PICKUP AND RESCUE OF NEGLECTED, ABUSED, INJURED, AND STRAY AND UNWANTED ANIMALS AND INVESTIGATES REPORTS OF ANIMAL CRUELTY AND ABUSE. THE SOCIETY PROVIDES ASSISTANCE WITH PET BEHAVIOR ISSUES THROUGH ITS BEHAVIOR HOTLINE AND DOG TRAINING PROGRAMS.
- 4b (Code:) (Expenses \$ **2,461,814.** Including grants of \$) (Revenue \$ **161,663.**)
VETERINARY AND CLINICAL SERVICES
THE SOCIETY MAINTAINS A VETERINARY STAFF PROVIDING SPAY AND NEUTER SERVICES TO PETS OF THE GENERAL PUBLIC AND TO OTHER ANIMAL WELFARE GROUPS THAT DO NOT HAVE ACCESS TO LOW-COST SERVICES. THE SOCIETY ALSO OPERATES A CHARITY VETERINARY CLINIC PROVIDING GENERAL VETERINARY SERVICES TO CLIENTS WHO CANNOT AFFORD THESE VITAL SERVICES FOR THEIR COMPANION ANIMALS. THE VETERINARY STAFF PROVIDES IMMEDIATE POSTADOPTION SERVICES FOR ANIMALS ADOPTED THROUGH THE SHELTER AND FULL VETERINARY SERVICES FOR ANIMALS IN THE SOCIETY'S CARE.
- 4c (Code:) (Expenses \$ **1,474,530.** Including grants of \$) (Revenue \$ **6,463.**)
COMMUNITY PROGRAMS
OUR COMMUNITY PROGRAMS DEPARTMENT, WHICH FACILITATES MANY OF THESE EXTERNAL INTERACTIONS, IS DIVIDED INTO TWO SEPARATE AREAS OF FOCUS: HUMANE EDUCATION AND VOLUNTEER SERVICES. OUR HUMANE EDUCATION PROGRAMS PROVIDE AGE-APPROPRIATE PRESENTATIONS ON A NUMBER OF SUBJECTS CONNECTED TO OUR MISSION TO A WIDE AUDIENCE IN CHICAGO'S PUBLIC AND PRIVATE SCHOOLS AND THE GENERAL COMMUNITY. THE SOCIETY ALSO HAS A VERY STRONG VOLUNTEER PROGRAM INVOLVING 700 REGULAR VOLUNTEERS AUGMENTING THE WORK IN THE SHELTER AND CLINIC. THE VOLUNTEER PROGRAM SUPPORTS A STRONG CORPORATE VOLUNTEER COMPONENT AS WELL AS MANY OPPORTUNITIES FOR FOSTERING COMPANION ANIMALS. ONE ADDITIONAL EXTERNAL RESOURCE WE PROVIDE IS OUR FIELD SERVICES DEPARTMENT WHICH TRAVELS THROUGHOUT
- 4d Other program services (Describe on Schedule O.)
 (Expenses \$ **396,187.** Including grants of \$) (Revenue \$ **3,079.**)
- 4e Total program service expenses **11,089,612.**

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 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>	3	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>	4	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>	5	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>	6	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>	7	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>	8	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>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 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>	11a 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>	11b	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>	11c	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>	11d	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>	11e 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>	11f	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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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>	14b	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>	15	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>	16	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>	17	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>	18 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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a 141		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See Instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h X	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		

Form 990 (2019)

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 on 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

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	14			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		14		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **IL**

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. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on 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 **▶**
TRACY ELLIOTT - (312) 645-8080
157 W. GRAND AVE, CHICAGO, IL 60654

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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.
- See instructions for the order in which to list the persons above.

☐ 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) ELLIOTT, TRACY PRESIDENT, CEO	40.00 0.00			X				164,712.	0.	4,413.
(2) BARBIERS, DVM, ROBYN PAST PRESIDENT	4.00 0.00						X	145,757.	0.	0.
(3) DINGER, DAVID COO	40.00 0.00			X				125,767.	0.	26,959.
(4) GOODSMITH, JENNIFER CAO/CMO	40.00 0.00			X				128,173.	0.	10,224.
(5) OVERSTREET, DANIEL J CFO (THRU 6/20)	40.00 0.00			X				112,216.	0.	18,617.
(7) ANGELO BARONE CFO	40.00 0.00			X				6,634.	0.	0.
(8) KLEIN, STEVEN H CHAIR	5.00 0.00	X		X				0.	0.	0.
(9) LUISO, JANE VICE-CHAIR	2.00 0.00	X		X				0.	0.	0.
(10) EBERLE, JANE SECRETARY/TREASURER	5.00 0.00	X		X				0.	0.	0.
(11) GREELEY, SHANNON DVM DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(12) JAFFEE, DANIEL S DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(13) MCLUCAS, BARBARA DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(14) OTIS, ELLIOTT DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(15) RUBIN, DVM, SHELDON DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(16) SPALETTA, JUDI DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(17) WOOD, III, FREEMAN DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(18) FOLEY, SHANE DIRECTOR -AT-LARGE	2.00 0.00	X						0.	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			
(19) PROVUS, BARBARA DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(20) SHANKER, STEVE DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(21) WILLARD, AMANDA DIRECTOR -AT-LARGE	2.00 0.00	X						0.	0.	0.
(22) TOWNS, ASHLEY DIRECTOR -AT-LARGE (PART YEAR)	2.00 0.00	X						0.	0.	0.
(24) NEEDLI, LAURA CFO	40.00 0.00			X				0.	0.	0.
1b Subtotal								683,259.	0.	60,213.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								683,259.	0.	60,213.

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 **5**

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** 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 **4** 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 **5** X

	Yes	No
3	X	
4	X	
5		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
ONE & ALL, 2 N LAKE STREET SUITE 700, PASADENA, CA 91101	DIRECT MAIL SERVICES	895,580.
BMO GLOBAL ASSET MANAGEMENT, 115 S. LASALEE STREET, 11TH FLOOR, CHICAGO, IL	INVESTMENT MANAGEMENT	153,751.

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 **2**

Part VIII Statement of RevenueCheck 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	289,417.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	8,578,058.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 376,111.				
	h Total. Add lines 1a-1f			8,867,475.			
Program Service Revenue			Business Code				
	2 a SHELTER AND ADOPTION FEES		900099	419,064.	419,064.		
	b CLINIC AND SURGERY FEES		900099	161,663.	161,663.		
	c OTHER PROGRAM REVENUE		900099	6,463.	6,463.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			587,190.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			904,095.			904,095.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other	38,655,557.			
	b Less: cost or other basis and sales expenses	7b		38,182,999.			
	c Gain or (loss)	7c		472,558.			
	d Net gain or (loss)			472,558.			472,558.
	8 a Gross income from fundraising events (not including \$ 289,417. of contributions reported on line 1c). See Part IV, line 18	8a		22,055.			
	b Less: direct expenses	8b		47,635.			
	c Net income or (loss) from fundraising events			-25,580.			-25,580.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		30,759.				
b Less: cost of goods sold	10b		27,680.				
c Net income or (loss) from sales of inventory			3,079.	3,079.			
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				10,808,817.	590,269.	0.	1,351,073.

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	299,958.		299,958.	
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	4,848,799.	4,365,222.	232,108.	251,469.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	1,014,326.	879,410.	84,255.	50,661.
10 Payroll taxes	381,362.	323,297.	39,441.	18,624.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	32,851.		32,851.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	155,209.		155,209.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,062,656.	95,000.	25,877.	941,779.
12 Advertising and promotion	22,817.			22,817.
13 Office expenses	20,942.	8,706.	11,504.	732.
14 Information technology	222,512.	151,903.	25,237.	45,372.
15 Royalties				
16 Occupancy	132,791.	132,791.		
17 Travel	28,716.	25,712.	2,559.	445.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,619.	20,072.	3,261.	1,286.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,502,662.	3,402,257.	75,752.	24,653.
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ANIMAL SUPPLIES	885,670.	885,670.		
b PHYSICAL PLANT	457,830.	444,706.	9,901.	3,223.
c VETERINARY COSTS	312,462.	312,134.	328.	
d PUBLIC INFO PRINTING	54,050.	42,437.		11,613.
e All other expenses	295.	295.		
25 Total functional expenses. Add lines 1 through 24e	13,460,527.	11,089,612.	998,241.	1,372,674.
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 SheetCheck 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	227,282.	1	4,000,776.
	2 Savings and temporary cash investments	951,729.	2	1,871,826.
	3 Pledges and grants receivable, net	9,417,581.	3	3,490,579.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	132,545.	8	156,395.
	9 Prepaid expenses and deferred charges	36,656.	9	55,462.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 32,514,404.		
	b Less: accumulated depreciation	10b 20,887,100.		
	11 Investments - publicly traded securities	14,806,132.	10c	11,627,304.
	12 Investments - other securities. See Part IV, line 11	35,253,837.	11	38,449,662.
	13 Investments - program-related. See Part IV, line 11	1,266,428.	12	1,258,389.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	112,226.	14	95,781.
16 Total assets. Add lines 1 through 15 (must equal line 33)	62,204,416.	15	61,006,174.	
Liabilities	17 Accounts payable and accrued expenses	380,680.	16	621,936.
	18 Grants payable		17	
	19 Deferred revenue	21,490.	18	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	1,074,250.
	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	101,440.	24	229,624.
	26 Total liabilities. Add lines 17 through 25	503,610.	25	1,925,810.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	57,538,311.	26	55,669,213.
	28 Net assets with donor restrictions	4,162,495.	27	3,411,151.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		28	
	30 Paid-in or capital surplus, or land, building, or equipment fund		29	
	31 Retained earnings, endowment, accumulated income, or other funds		30	
	32 Total net assets or fund balances	61,700,806.	31	59,080,364.
33 Total liabilities and net assets/fund balances	62,204,416.	32	61,006,174.	

Form 990 (2019)

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	10,808,817.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,460,527.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,651,710.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	61,700,806.
5	Net unrealized gains (losses) on investments	5	34,944.
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 on Schedule O)	9	-3,676.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	59,080,364.

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?		X
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		
b Were the organization's financial statements audited by an independent accountant?	X	
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
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
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2019)

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

2019

Open to Public Inspection

Name of the organization

THE ANTI-CRUELTY SOCIETY

Employer identification number

36-2179814

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6181745.	6012659.	6377230.	15228123.	8889530.	42689287.
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	6181745.	6012659.	6377230.	15228123.	8889530.	42689287.
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)						4108878.
6 Public support. Subtract line 5 from line 4.						38580409.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	6181745.	6012659.	6377230.	15228123.	8889530.	42689287.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	815,818.	855,671.	921,414.	966,923.	904,095.	4463921.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						47153208.
12 Gross receipts from related activities, etc. (see instructions)					12	5,208,797.

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** ☐**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	81.82 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	78.69 %
16a 33 1/3% support test - 2019. 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 - 2018. 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 - 2019. 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 - 2018. 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"/>

Schedule A (Form 990 or 990-EZ) 2019

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	60.17 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	8.89 %

19a 33 1/3% support tests - 2019. 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 - 2018. 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

	Yes	No
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.)		

Part IV Supporting Organizations (continued)**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**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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.

	Yes	No
1		
2		
3		

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 ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ 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.

	Yes	No
2a		
2b		
3a		
3b		

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).		

Schedule A (Form 990 or 990-EZ) 2019

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

Section D - Distributions			Current Year
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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Schedule A (Form 990 or 990-EZ) 2019

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 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

2019

Open to Public Inspection

Name of the organization

THE ANTI-CRUELTY SOCIETY

Employer identification number

36-2179814

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 (for example, 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?

☐ Yes ☐ No

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)?

☐ Yes ☐ No

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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2019

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

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	2,466,611.	2,380,927.	2,482,594.	2,319,678.	2,220,215.
b Contributions					120,856.
c Net investment earnings, gains, and losses	63,052.	175,000.	-15,315.	245,320.	67,575.
d Grants or scholarships					
e Other expenditures for facilities and programs	708,807.	89,316.	86,352.	82,404.	88,968.
f Administrative expenses					
g End of year balance	1,820,856.	2,466,611.	2,380,927.	2,482,594.	2,319,678.

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

- a Board designated or quasi-endowment ☒ 38.93 %
 b Permanent endowment ☒ 61.07 %
 c Term 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:

- (i) Unrelated organizations
 (ii) Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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		215,648.		215,648.
b Buildings		10,987,339.	8,284,775.	2,702,564.
c Leasehold improvements		19,440,924.	11,230,147.	8,210,777.
d Equipment		805,481.	637,856.	167,625.
e Other		1,065,012.	734,322.	330,690.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,627,304.

Schedule D (Form 990) 2019

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) DISABILITY RESERVE	147,547.
(3) CHARITABLE GIFT ANNUITY PAYABLE	82,077.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	229,624.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☐

Schedule D (Form 990) 2019

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	11,039,647.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	34,944.
b	Donated services and use of facilities	2b	279,456.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	71,639.
e	Add lines 2a through 2d	2e	386,039.
3	Subtract line 2e from line 1	3	10,653,608.
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	155,209.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	155,209.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	10,808,817.

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	13,660,089.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	279,456.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	75,315.
e	Add lines 2a through 2d	2e	354,771.
3	Subtract line 2e from line 1	3	13,305,318.
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	155,209.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	155,209.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	13,460,527.

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 SOCIETY'S ENDOWMENT CONSISTS OF TWO PERMANENTLY RESTRICTED ENDOWMENT FUNDS. ONE IS TO SUPPLEMENT THE LOW-COST SPAY/NEUTER PROGRAM AND THE OTHER IS TO PARTIALLY FUND THE COMMUNITY EDUCATION PROGRAMS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	27,680.
SPECIAL EVENT EXPENSES	47,635.
CHANGE IN VALUE OF CHAR. GIFT ANNUITIES AND BENEFICIAL	
INTEREST IN TRUSTS	-3,676.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	71,639.

Part XIII Supplemental Information *(continued)***PART XII, LINE 2D - OTHER ADJUSTMENTS:**

SPECIAL EVENT EXPENSES 47,635.

COST OF GOODS SOLD 27,680.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 75,315.

Department of the Treasury
Internal Revenue Service

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.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

THE ANTI-CRUELTY SOCIETY

Employer identification number
36-2179814

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 (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(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
		Yes	No			
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.

[illegible]

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 BARK IN THE PARK	(b) Event #2 POUR YOUR HEART OUT	(c) Other events 8	(d) Total events (add col. (a) through col. (c))
	(event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	158,885.	38,165.	114,422.	311,472.
2 Less: Contributions	151,870.	23,125.	114,422.	289,417.
3 Gross income (line 1 minus line 2)	7,015.	15,040.		22,055.
Direct Expenses				
4 Cash prizes			4.	4.
5 Noncash prizes				
6 Rent/facility costs	8,673.	2,617.	22,355.	33,645.
7 Food and beverages			12,919.	12,919.
8 Entertainment			172.	172.
9 Other direct expenses	645.		250.	895.
10 Direct expense summary. Add lines 4 through 9 in column (d)				47,635.
11 Net income summary. Subtract line 10 from line 3, column (d)				-25,580.

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 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<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 <i>(continued)</i>
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**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

THE ANTI-CRUELTY SOCIETY

Employer identification number
36-2179814

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee		
<input checked="" type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2019

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4A:

DURING THE FISCAL YEAR, ROBYN BARBIER RECEIVED SEVERANCE PAYMENTS OF

\$145,757.

PART I, LINE 7:

TRACY AND DAVID'S BONUSES WERE NON-FIXED PAYMENTS NOT DETERMINED BY THE

EARNINGS NOR REVENUES OF THE ORGANIZATION.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public
Inspection

- ▶ **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

THE ANTI-CRUELTY SOCIETY

Employer identification number

36-2179814

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	6	5,735.	SALE OF DONATION
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	19	240,855.	FMV ON DATE OF DONAT
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 ▶ (<u>ANIMAL SUPPLI</u>)	X	24	119,546.	FAIR MARKET VALUE
26 Other ▶ (<u>ANIMAL FOOD</u>)	X	3	9,975.	FAIR MARKET VALUE
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

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) 2019

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE ANTI-CRUELTY SOCIETY USED AUTOMOTIVE RECOVERY SERVICES INC TO
PROCESS AND LIQUIDATE AUTO DONATIONS. BMO GLOBAL ASSET MANAGEMENT
PROVIDES SERVICES TO PROCESS STOCK DONATIONS. ANIMAL FOOD AND SUPPLIES
ARE VALUED AT MARKET RATE TO PURCHASE.

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

2019

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Name of the organization

THE ANTI-CRUELTY SOCIETY

Employer identification number

36-2179814

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

COMMITMENT TO COMPASSION IN ACTION, THE SOCIETY IS DEDICATED TO
BUILDING A COMMUNITY OF CARING BY HELPING PETS AND EDUCATING PEOPLE.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

CHICAGO INVESTIGATING REPORTS OF ANIMAL ABUSE AND NEGLECT. THESE HUMANE
INVESTIGATIONS HELP EDUCATE THE PUBLIC ON RESPONSIBLE PET OWNERSHIP,
ENCOURAGE RELINQUISHMENT OF ANIMALS IN UNTENABLE SITUATIONS, AND
ULTIMATELY RESCUE HUNDREDS OF HURTING AND TRAUMATIZED ANIMALS EACH
YEAR.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

AUXILIARY SERVICES

EXPENSES \$ 396,187. INCLUDING GRANTS OF \$ 0. REVENUE \$ 3,079.

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

THE BOARD RETAINS THE SERVICES OF AN INDEPENDENT CPA FIRM TO PREPARE THE
ORGANIZATION'S FORM 990. MANAGEMENT REVIEWS THE COMPLETED 990 AND PROVIDES
A FULL COPY TO ALL VOTING MEMBERS OF THE GOVERNING BODY PRIOR TO FILING.
THE GOVERNING BODY IS PROVIDED A REASONABLE AMOUNT OF TIME TO REVIEW THE
RETURN AND ASK ANY QUESTIONS DIRECTLY TO ORGANIZATION MANAGEMENT OR THE
CONTACT AT THE INDEPENDENT CPA FIRM PRIOR TO FILING. A MEETING OR
CONFERENCE CALL IS SCHEDULED FOR THE CPA FIRM AND ORGANIZATION MANAGEMENT
TO DISCUSS THE FORM 990 WITH A DESIGNATED COMMITTEE AND/OR THE GOVERNING
BODY.

Name of the organization

THE ANTI-CRUELTY SOCIETY

Employer identification number

36-2179814

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

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES ARE ANNUALLY REQUIRED TO COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT AS A CONDITION OF THEIR CONTINUED SERVICE TO THE ORGANIZATION. POTENTIAL CONFLICTS ARE LOGGED WITH AND MONITORED BY THE SECRETARY OF THE BOARD.

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

THE COMPENSATION OF THE CURRENT PRESIDENT WAS DETERMINED BY A CONFIDENTIAL SALARY SURVEY OF LIKE ORGANIZATIONS. SUBSEQUENT SALARY INCREASES FOR THE PRESIDENT HAVE BEEN BASED ON PERFORMANCE, ECONOMIC CONDITIONS, AND THE CURRENT SALARY SURVEY ISSUED BY ASSOCIATION OF ANIMAL WELFARE ADMINISTRATORS (AAWA).

THE SALARY FOR THE VICE PRESIDENT FOR BUSINESS ADMINISTRATION AND FINANCE WAS INITIALLY SET BY AN INFORMAL SALARY SURVEY OF LIKE POSITIONS AT SIMILAR ORGANIZATIONS TAKING INTO CONSIDERATION INTERNAL EQUITY. SUBSEQUENT SALARY INCREASES FOR THE VICE PRESIDENT HAVE BEEN BASED ON PERFORMANCE AND THE SALARY POOL FOR EXEMPT STAFF DURING THAT YEAR.

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

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE THROUGH THE APPLICABLE GOVERNMENTAL AGENCIES; THE CONFLICT OF INTEREST POLICY IS AVAILABLE ON THE SOCIETY'S WEBSITE.

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

CHANGE IN FAIR VALUE OF BENEFICIAL INTEREST IN TRUSTS -3,676.

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

OMB No. 1545-0047

- **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.

Type or print	Name of exempt organization or other filer, see instructions. THE ANTI-CRUELTY SOCIETY	Taxpayer identification number (TIN) 36-2179814
	Number, street, and room or suite no. If a P.O. box, see instructions. 157 W. GRAND AVE.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHICAGO, IL 60654	

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

TRACY ELLIOTT

- The books are in the care of ► **157 W. GRAND AVE - CHICAGO, IL 60654**
Telephone No. ► **(312) 645-8080** 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 TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **SEPTEMBER 15, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► ☐ calendar year _____ or
 ► ☒ tax year beginning **NOV 1, 2019**, and ending **OCT 31, 2020**

- 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.

The Anti-Cruelty Society

Financial Report
October 31, 2020

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Independent Auditor's Report

To the Board of Directors
The Anti-Cruelty Society

We have audited the accompanying financial statements of The Anti-Cruelty Society (the "Society"), which comprise the statement of financial position as of October 31, 2020 and 2019 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 auditor's 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Anti-Cruelty Society as of October 31, 2020 and 2019 and the changes in its net assets, functional expenses, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As described in Note 2 to the financial statements, the Society adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to this matter.

To the Board of Directors
The Anti-Cruelty Society

As described in Note 2 to the financial statements, the COVID-19 pandemic has impacted business operations.
Our opinion is not modified with respect to this matter.

Plante & Moran, PLLC

February 23, 2021

Statement of Financial Position

October 31, 2020 and 2019

	2020	2019
Assets		
Cash	\$ 4,000,776	\$ 227,282
Investments (Note 5)	40,321,488	36,205,566
Receivables:		
Estates and trusts receivables - Net	3,490,579	9,417,581
Accrued interest and dividends receivable	95,616	104,266
Other receivables	165	7,960
Inventories	156,395	132,545
Prepaid expenses	55,462	36,656
Beneficial interests in trusts (Notes 5, 7 and 11)	1,258,389	1,266,428
Property and equipment - Net (Note 8)	11,627,304	14,806,132
Total assets	\$ 61,006,174	\$ 62,204,416
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 265,718	\$ 140,674
Deferred revenue	-	21,490
Compensation payable	310,018	210,006
Self-insurance reserve	46,200	30,000
Disability reserve	147,547	15,000
Charitable gift annuity payable	82,077	86,440
Note payable (Note 9)	1,074,250	-
Total liabilities	1,925,810	503,610
Net Assets		
Without donor restrictions	55,669,213	57,538,311
With donor restrictions (Note 11)	3,411,151	4,162,495
Total net assets	59,080,364	61,700,806
Total liabilities and net assets	\$ 61,006,174	\$ 62,204,416

Statement of Activities and Changes in Net Assets

Years Ended October 31, 2020 and 2019

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains, and Other Support						
General public, corporate, and foundation support	\$ 4,255,509	\$ 273,274	\$ 4,528,783	\$ 3,756,410	\$ 177,549	\$ 3,933,959
Estate and annuity income	4,328,731	-	4,328,731	11,083,690	-	11,083,690
Shelter, clinical, and other service income	587,190	-	587,190	1,058,607	-	1,058,607
Retail sales and other revenue	30,759	-	30,759	77,724	-	77,724
Special event revenue	311,472	-	311,472	286,878	-	286,878
Interest and dividends	860,015	44,080	904,095	914,229	52,694	966,923
Net realized and unrealized gains on investments	333,321	18,972	352,293	2,005,390	122,306	2,127,696
Change in fair value of beneficial interests in trusts	-	(8,039)	(8,039)	-	(7,437)	(7,437)
Change in value of charitable gift annuities	4,363	-	4,363	(53,051)	-	(53,051)
Net assets released from restrictions	1,079,631	(1,079,631)	-	343,601	(343,601)	-
Total revenue, gains, and other support	11,790,991	(751,344)	11,039,647	19,473,478	1,511	19,474,989
Expenses						
Program services:						
Shelter and adoption services	6,757,081	-	6,757,081	3,889,117	-	3,889,117
Veterinary and clinical services	2,461,814	-	2,461,814	2,478,218	-	2,478,218
Community programs	1,474,530	-	1,474,530	786,280	-	786,280
Auxiliary services	399,723	-	399,723	164,732	-	164,732
Total program services	11,093,148	-	11,093,148	7,318,347	-	7,318,347
Support services:						
Fundraising	1,367,603	-	1,367,603	1,335,459	-	1,335,459
Special events	52,908	-	52,908	180,396	-	180,396
General and administrative	1,146,430	-	1,146,430	824,045	-	824,045
Total support services	2,566,941	-	2,566,941	2,339,900	-	2,339,900
Total expenses	13,660,089	-	13,660,089	9,658,247	-	9,658,247
(Decrease) Increase in Net Assets	(1,869,098)	(751,344)	(2,620,442)	9,815,231	1,511	9,816,742
Net Assets - Beginning of year	57,538,311	4,162,495	61,700,806	47,723,080	4,160,984	51,884,064
Net Assets - End of year	\$ 55,669,213	\$ 3,411,151	\$ 59,080,364	\$ 57,538,311	\$ 4,162,495	\$ 61,700,806

The Anti-Cruelty Society

Statement of Functional Expenses

Year Ended October 31, 2020

	Program Services				Support Services				
	Shelter and Adoption Services	Veterinary and Clinical Services	Community Programs	Auxiliary Services	Total Program Services	Fundraising	Special Events	General and Administrative	Total Support Services
Staff compensation and benefits	\$ 4,087,331	\$ 1,005,730	\$ 478,402	\$ -	\$ 5,571,463	\$ 320,957	\$ -	\$ 679,701	\$ 1,000,658
External services and payments	78,680	16,320	-	-	95,000	941,779	-	338,184	1,279,963
Consumables	71,762	225,313	296,583	292,013	885,671	-	-	-	1,374,963
Travel and staff development	3,433	-	1,215	21,064	25,712	445	-	2,559	885,671
Printing and duplication	42,437	-	-	-	42,437	11,613	-	-	28,716
Fundraising events	295	-	-	-	295	-	47,634	-	54,050
Auto, occupancy, and risk	131,231	-	1,560	-	132,791	-	-	-	47,929
Operations and veterinary costs	134,668	136,332	6,884	34,250	312,134	-	-	328	312,462
Staff training costs	20,002	-	-	70	20,072	1,286	-	3,261	24,619
Public relations and advertising costs	-	-	-	-	-	22,817	-	-	22,817
Physical plant costs	245,536	119,139	74,137	5,894	444,706	2,613	610	9,901	457,830
Data and IT services	54,794	47,493	48,292	1,324	151,903	45,372	-	25,237	222,512
Office services expenses	8,420	9	266	12	8,707	732	-	11,507	20,946
Depreciation	1,878,492	911,478	567,191	45,096	3,402,257	19,989	4,664	75,752	3,502,662
Total functional expenses	\$ 6,757,081	\$ 2,461,814	\$ 1,474,530	\$ 399,723	\$ 11,093,148	\$ 1,367,603	\$ 52,908	\$ 1,146,430	\$ 2,566,941
									\$ 13,660,089

Statement of Functional Expenses

Year Ended October 31, 2019

	Program Services					Support Services			
	Shelter and Adoption Services	Veterinary and Clinical Services	Community Programs	Auxiliary Services	Total Program Services	Fundraising	Special Events	General and Administrative	Total Support Services
Staff compensation and benefits	\$ 2,117,151	\$ 882,974	\$ 363,241	\$ 2,115	\$ 3,365,481	\$ 257,021	\$ 53,379	\$ 634,272	\$ 944,672
External services and payments	59,897	36,499	1,000	-	97,396	625,040	-	114,017	739,057
Consumables	110,698	465,210	31,213	55,489	662,610	267,590	-	4,632	272,222
Travel and staff development	970	-	1,244	-	2,214	9,497	-	9,096	18,593
Printing and duplication	8,626	-	16,953	-	25,579	14,934	-	804	15,738
Fundraising events	-	-	-	-	-	-	93,974	-	93,974
Auto, occupancy, and risk	1,016	2,482	1,057	75,557	80,112	-	100	6	106
Operations and veterinary costs	300,198	459,314	14,296	-	773,808	-	-	-	773,808
Staff training costs	53,739	26,750	9,213	98	89,800	3,722	816	5,216	9,754
Public relations and advertising costs	130,757	73,053	21,598	3,310	228,718	67,139	24,927	-	92,066
Physical plant costs	463,087	217,496	142,422	11,770	834,775	10,295	46	22,149	32,490
Data and IT services	53,644	26,165	6,205	1,000	87,014	64,678	5,400	4,228	74,306
Office services expenses	20,538	9,341	3,815	280	33,974	2,233	1,754	1,180	5,167
Depreciation	568,796	278,934	174,023	15,113	1,036,866	13,310	-	28,445	41,755
Total functional expenses	\$ 3,889,117	\$ 2,478,218	\$ 786,280	\$ 164,732	\$ 7,318,347	\$ 1,335,459	\$ 180,396	\$ 824,045	\$ 2,339,900
									\$ 9,658,247

Statement of Cash Flows

Years Ended October 31, 2020 and 2019

	2020	2019
Cash Flows from Operating Activities		
Net (decrease) increase in net assets	\$ (2,620,442)	\$ 9,816,742
Adjustments to reconcile net (decrease) increase in net assets to net cash from operating activities:		
Depreciation	3,502,662	1,078,621
Change in value of charitable gift annuities	(4,363)	53,051
Change in fair value of beneficial interests in trusts	8,039	7,437
Net realized and unrealized gains on investments	(352,293)	(2,127,696)
Noncash donations of investments	(240,855)	(379,542)
Changes in operating assets and liabilities that provided (used) cash:		
Estates, trusts, and other receivables	5,934,797	(8,213,426)
Accrued interest and dividend receivable	8,650	(4,781)
Inventory	(23,850)	(4,237)
Prepaid expenses	(18,806)	46,596
Accounts payable	125,044	(35,110)
Compensation payable	100,012	(34,426)
Deferred revenue	(21,490)	100
Self-insurance reserve	16,200	-
Disability reserve	132,547	-
Net cash provided by operating activities	6,545,852	203,329
Cash Flows from Investing Activities		
Purchase of investment securities	(42,178,331)	(21,275,448)
Proceeds from sale of investments	38,655,557	20,929,004
Capital expenditures	(323,834)	(181,745)
Net cash used in investing activities	(3,846,608)	(528,189)
Cash Flows Provided by Financing Activities - Proceeds from note payable	1,074,250	-
Net Increase (Decrease) in Cash	3,773,494	(324,860)
Cash - Beginning of year	227,282	552,142
Cash - End of year	\$ 4,000,776	\$ 227,282

October 31, 2020 and 2019

Note 1 - Nature of Organization

The Anti-Cruelty Society (the "Society") is a private, nonprofit, comprehensive animal welfare organization chartered in Illinois. Since 1899, the Society has been offering a variety of programs and services to build a community of caring by helping pets and educating people. As an open-admission shelter, the Society will not turn away an animal in need and cares for all animals through key programs, including adoption, fostering, and humane investigations. The veterinary and clinical services offer a low-cost spay/neuter clinic, as well as general veterinary services to clients who cannot afford private veterinary care. There is also a focus on community education and outreach to provide the public with programs that engage people of all ages to be aware of the needs of animals, as well as robust safety net programs that support animals in need. In addition, the Society offers programs, such as a free behavior hotline, rehabilitation and treatment centers, and a number of pet-related programs. The mission of the Society is to meet the needs of animals while promoting responsible pet ownership and helping prevent animal cruelty, abuse, and neglect. The Society's services and programs include the following:

Shelter and Adoption Services

As an open-door shelter that accepts any animal in need 365 days a year, the Society cares for over 7,000 animals each year. This requires a significant effort to ensure that each animal receives the care, support, and behavioral guidance to live their best lives. The Society works to prepare adoptable animals to find a match with suitable forever homes. This includes the foster program that provides temporary homes for animals in need of special care or a respite from shelter living prior to finding a permanent placement. A number of safety net programs are managed by the Society, including the SAFE program (short-term accommodations for emergencies), as well as a pet housing subsidy program. The Society's humane investigators work within the community to respond to reports of animal cruelty and abuse and provide pick up and rescue of neglected, abused, injured, and stray or unwanted animals. These humane investigations help educate the public on responsible pet ownership, encourage relinquishment of animals in untenable situations, and ultimately rescue hundreds of abused and traumatized animals each year.

Veterinary and Clinical Services

The Society maintains veterinary staff to provide low-cost spay/neuter services to pets of the general public. The Society offers other animal welfare groups that do not have access to low-cost services use of the Society's services or facilities. The Society also provides charity veterinary services for clients who cannot afford these vital services for their companion animals. The veterinary staff also provide immediate postadoption services for animals adopted through the shelter and full veterinary services for animals in the foster program or who are in the Society's care.

Community Outreach

The Society's commitment to animal welfare extends beyond the shelter to include classrooms, neighborhood centers, and local community organizations. In keeping with the Society's mission to support animals in need and provide education on pet ownership, the Society offers a wide variety of programs and services to support pets and their people. Working with Chicago's neediest communities, the Society also provides access to care in underserved communities, including pop-up pet food pantries, dog wellness fairs, and vaccination clinics. Programs to provide access to animal training and programs designed to teach the value of kindness towards animals are also offered as part of the Society's commitment to compassion in action. In addition to the focus on programming, the Society manages a strong volunteer program with nearly 600 regular volunteers who augment the work of the Society. The volunteers and a vibrant corporate volunteer component also support the work of the Society to care for, protect, and educate people about compassionate care for any animal in need.

October 31, 2020 and 2019

Note 2 - Significant Accounting Policies

Classification of Net Assets

Net assets of the Society are classified based on the presence or absence of donor-imposed restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions or for which the donor-imposed restrictions have expired or been fulfilled. Net assets in this category may be expended for any purpose in performing the primary objectives of the Society.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Society or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

Earnings, gains, and losses on donor-restricted net assets are classified as net assets without donor restrictions unless specifically restricted by the donor or by applicable state law.

Adoption of New Accounting Pronouncement

In June 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which provides enhanced guidance to assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchanges (reciprocal transactions) and (2) determining whether a contribution is conditional. The Society adopted the ASU effective November 1, 2019 on a modified prospective basis. The adoption of the ASU did not result in a change to the recognition of contributions received for the year ended October 31, 2020, and it did not result in a restatement of the 2019 information.

Public Support and Revenue Recognition

Contributions of cash and other assets, including unconditional promises to give in the future, are reported as revenue when received, measured at fair value. Conditional promises are recorded when donor stipulations are substantially met.

Contributions without donor-imposed restrictions and contributions with donor-imposed time or purpose restrictions that are met in the period in which the gift is received are both reported as without restrictions. Other restricted gifts are reported as with donor restrictions.

Cash

The Society maintains its cash in bank deposit accounts at Bank of America, N.A. and BMO Harris Bank, N.A. that at times may exceed federally insured limits. The Society has not experienced any losses in such accounts and believes that it is not exposed to any significant credit risk on its cash.

Estates

The Society is the beneficiary of various wills and trusts, the total realizable amount of which is not presently determinable. Such amounts are recorded when a clear title is established and the proceeds are clearly measurable.

The Society records estates and trusts receivables at net collectible value. Management reviews all the individual accounts receivable at October 31 and establishes an allowance for uncollectible accounts based on a specific assessment of each account as necessary. All amounts deemed to be uncollectible are charged against the income in the period that determination is made. The allowance for uncollectible accounts was \$574,503 and \$1,160,460 as of October 31, 2020 and 2019, respectively.

October 31, 2020 and 2019

Note 2 - Significant Accounting Policies (Continued)

Beneficial Interests in Trust

The Society is the income beneficiary under various trusts; the assets of the trusts are not controlled by the Society. In the absence of donor-imposed conditions, the Society recognizes its beneficial interest in a trust as a contribution in the period in which it receives notice that the trust agreement conveys an unconditional right to receive benefits. Beneficial interest in trusts is stated at the estimated fair value of the assets from the trusts based on the percentage of the trust designated to the Society applied to the total fair value of the trust, which is based primarily on quoted market prices. The Society's share of the trust's assets is included in the statement of financial position and is classified as net assets with donor restrictions. Changes in the fair value of the underlying trust assets are recognized in the statement of activities and changes in net assets in the period in which they occur.

Donated Services and Assets

Certain donated services and materials are recognized as support in the statement of activities and changes in net assets. The value of these services is determined based on estimated fair value. For the years ended October 31, 2020 and 2019, the Society recorded contributions totaling \$408,974 and \$99,350, respectively, for donated animal food, supplies, and legal services.

A number of individual volunteers have donated time to the Society and perform a variety of tasks that assist the Society with its programs and administration. These services are not reflected in the financial statements because the services are not recordable under accounting principles generally accepted in the United States of America.

Investments

Investments are carried at fair value, with unrealized and realized gains or losses recorded in investment income. Investment gains and losses and investment income are reported in the statement of activities and changes in net assets as increases or decreases in net assets without donor restrictions. Interest income is recorded on the accrual basis. Realized gains and losses resulting from the sale of investments are reported in the statement of activities and changes in net assets as of the trade date. Contributions of investments are recorded at fair value at the date of the gift.

The Society's investments are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to these risk factors, it is reasonably possible that changes in the value of investments will occur in the near term and could materially affect the amounts reported in the financial statements.

Property and Equipment

Property and equipment, with an initial value of \$5,000 and an estimated useful life of at least two years, are recorded at cost when purchased and are being depreciated on a straight-line basis over their estimated useful lives. In 2020, the Society changed the estimated remaining useful lives of certain assets to reflect the remaining use of these assets (see Note 3). The updated ranges are disclosed in Note 8. Costs of maintenance and repairs are charged to expense when incurred.

Inventory

Inventories consist of store merchandise and clinic and shelter materials. The Society values inventory at the lower of cost or net realizable value on the first-in, first-out (FIFO) method.

October 31, 2020 and 2019

Note 2 - Significant Accounting Policies (Continued)

Functional Allocation of Expenses

Costs of providing the program and support services have been reported on a functional basis in the statement of functional expenses. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied.

- *Employee fringe benefits* - Full-time equivalent employees
- *Staff training, office services, and IT services* - Full-time equivalent employees
- *Executive office, business administration, and operations office expenses* - Full-time equivalent employees
- *Depreciation* - Square footage based on function
- *Physical plant costs and maintenance* - Square footage based on function

Costs have been allocated between the various program and support services based on estimates determined by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts.

Federal Income Taxes

The Society is a not-for-profit corporation and is exempt from tax under the provisions of Internal Revenue Code Section 501(c)(3).

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus a pandemic. First identified in late 2019 and known now as COVID-19, the outbreak has impacted millions of individuals worldwide. In response, many countries have implemented measures to combat the outbreak that have impacted global business operations.

On March 21, 2020, a shelter-in-place order became effective in Illinois. As a result, the Society suspended public-facing programs, such as community spay-neuter services and adoptions. Given the nature of the work at the shelter, the staff were recognized as essential workers and continued to work onsite during the mandate. To maintain safety and security of staff, the employees and a select group of volunteers were separated into an A-B cohort to enable staff to continue to care for animals at the shelter, which called for front-line staff to work part time in the building and part time remotely. Some staff with capacity to work remotely assumed a work-from-home status during the early days of the pandemic, which continued through the end of the fiscal year. The shelter was closed to members of the public as a result of the shelter-in-place mandate. As a result of the pandemic, the Society's operations were impacted, primarily relating to adoptions and clinical services offered, which were suspended as a result of the stay-at-home order. While some programming and services became virtual (i.e., foster training, community programs, and adoption counseling), other programs remained suspended. The Society established a COVID safety team that was responsible for developing a phased approach to reopening, based on state and city guidelines. The Society reopened select programs with limited access in April 2020, with constant review and evaluation on ensuring a safe environment for anyone in the facility while maintaining the A-B cohort status.

Note 2 - Significant Accounting Policies (Continued)

No impairments were required to be recorded as of the statement of financial position date. However, due to the significant uncertainty surrounding the situation, management's judgment regarding this could change in the future. In addition, while the Society's financial position, activities and changes in net assets, and cash flows could be negatively impacted, the extent of the impact cannot be reasonably estimated at this time.

Upcoming Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which will supersede the current revenue recognition requirements in Topic 605, *Revenue Recognition*. The ASU is based on the principle that revenue is recognized to depict the transfer of 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 or services. The ASU also requires additional disclosure about the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments and assets recognized from costs incurred to obtain or fulfill a contract. The new guidance will be effective for the Society's year ending October 31, 2021. The ASU permits application of the new revenue recognition guidance using one of two retrospective application methods. Management has begun analyzing revenue streams that will be impacted and believes that the pattern of revenue recognition will not change significantly upon adoption of the pronouncement. Management is currently analyzing the disclosures that will be required with this pronouncement.

In August 2018, the FASB issued ASU No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement*, which primarily removes and modifies Level 3 fair value measurement disclosures. The ASU is effective for the Society's year ending October 31, 2021. Management does not expect the adoption of the ASU to have a significant impact on the Society's financial statements.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including February 23, 2021, which is the date the financial statements were available to be issued.

Note 3 - Change in Accounting Estimate

During 2020, the Society changed its estimate of the remaining useful lives of certain assets. Management believes the new method of estimation provides a better reflection of the remaining use of these assets. This change in estimate increased accumulated depreciation and depreciation expense by approximately \$2,000,000 as of and for the year ended October 31, 2020. Additionally, as a result of the change in accounting estimate, operating cash flows for 2020 decreased by approximately \$2,000,000.

October 31, 2020 and 2019

Note 4 - Liquidity and Availability of Resources

The following reflects the Society's financial assets as of October 31, 2020 and 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

	2020	2019
Cash	\$ 4,000,776	\$ 227,282
Investments	40,321,488	36,205,566
Estates and trust receivables - Net	3,490,579	9,417,581
Accrued interest and dividends receivable	95,616	104,266
Other receivables	165	7,960
Financial assets - At year end	47,908,624	45,962,655
Less those unavailable for general expenditures within one year due to contractual or donor-imposed restrictions:		
Restricted by donor with time or purpose restrictions	331,906	429,456
Subject to appropriation and satisfaction of donor restrictions	-	615,993
Investments held in perpetuity	1,820,856	1,850,618
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 45,755,862</u>	<u>\$ 43,066,588</u>

The estate and trust receivables of \$3,490,579 and \$9,417,581 as of October 31, 2020 and 2019, respectively, are subject to implied time restrictions but are expected to be collected within one year and are, therefore, considered available for use for general expenditures.

The Society has a goal to maintain financial assets, consisting of cash and short-term investments, on hand to meet 45 days of normal operating expenses, which are, on average approximately \$1,275,000 and \$1,225,000 at October 31, 2020 and 2019, respectively. The Society has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Additionally, as part of its liquidity management, the Society invests cash in excess of time requirements in its portfolio until needed. Currently, the Society has a spending policy from the portfolio of 5 percent of the average market value (see Note 12). When cash is needed by operations, management will request cash from the portfolio. This draw has rarely exceeded this board-authorized draw and often is significantly less than the authorized draw by the board of directors. In 2020, the board of directors approved a special appropriation of \$708,807, which is in excess of the spending policy. The Society has no lines of credit.

Note 5 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Society has the ability to access.

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

Notes to Financial Statements

October 31, 2020 and 2019

Note 5 - Fair Value Measurements (Continued)

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Society's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following tables present information about the Society's assets measured at fair value on a recurring basis at October 31, 2020 and 2019 and the valuation techniques used by the Society to determine those fair values.

Assets Measured at Fair Value on a Recurring Basis at October 31, 2020				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at October 31, 2020
Investments:				
Fixed-income securities	\$ -	\$ 16,469,487	\$ -	\$ 16,469,487
Money market funds	1,871,826	-	-	1,871,826
Equity mutual funds	8,306,151	-	-	8,306,151
Common stocks	13,674,024	-	-	13,674,024
Total investments	23,852,001	16,469,487	-	40,321,488
Other assets - Beneficial interests in trusts	-	-	1,258,389	1,258,389
Total assets	\$ 23,852,001	\$ 16,469,487	\$ 1,258,389	\$ 41,579,877
Assets Measured at Fair Value on a Recurring Basis at October 31, 2019				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at October 31, 2019
Investments:				
Fixed-income securities	\$ -	\$ 15,042,950	\$ -	\$ 15,042,950
Fixed-income bond fund	1,416,211	-	-	1,416,211
Money market funds	951,729	-	-	951,729
Equity mutual funds	5,840,522	-	-	5,840,522
Common stocks	12,954,154	-	-	12,954,154
Total investments	21,162,616	15,042,950	-	36,205,566
Other assets - Beneficial interests in trusts	-	-	1,266,428	1,266,428
Total assets	\$ 21,162,616	\$ 15,042,950	\$ 1,266,428	\$ 37,471,994

Level 1 Inputs

The fair value of the Society's money market funds, fixed-income bond fund, equity mutual funds, and common stocks was based on quoted market prices.

October 31, 2020 and 2019

Note 5 - Fair Value Measurements (Continued)

Level 2 Inputs

The fair value of the Society's fixed-income securities was determined by use of other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

The Society's policy is to recognize transfers in and transfers out of Level 1, 2, and 3 fair value classifications as of the beginning of the reporting period. There were no transfers between levels during the years ended October 31, 2020 and 2019.

Changes in Level 3 assets measured at fair value on a recurring basis for the years ended October 31, 2020 and 2019 are as follows:

	Beneficial Interests in Trusts
Balance at October 31, 2019	\$ 1,266,428
Total unrealized losses	(8,039)
Balance at October 31, 2020	\$ 1,258,389
Balance at October 31, 2018	\$ 1,273,865
Total unrealized losses	(7,437)
Balance at October 31, 2019	\$ 1,266,428

Unrealized losses of \$8,039 and \$7,437 for the years ended October 31, 2020 and 2019, respectively, are reported in the change in fair value of beneficial interests in trust in the statement of activities and changes in net assets.

Both observable and unobservable inputs may be used to determine the fair value of positions classified as Level 3 assets. As a result, the unrealized gains and losses for these assets presented in the tables above may include changes in fair value that were attributable to both observable and unobservable inputs.

The following tables summarize the valuation methods and inputs used to determine fair value at October 31, 2020 and 2019 for assets measured at fair value on a recurring basis using unobservable inputs (Level 3 inputs):

	Fair Value at October 31, 2020	Valuation Technique	Significant Unobservable Inputs Used	Range (Weighted Average)
Assets - Beneficial interests in trusts	\$ 1,258,389	Percentage of the trust designated to the Society	Fair value of the underlying assets	N/A
	Fair Value at October 31, 2019	Valuation Technique	Significant Unobservable Inputs Used	Range (Weighted Average)
Assets - Beneficial interests in trusts	\$ 1,266,428	Percentage of the trust designated to the Society	Fair value of the underlying assets	N/A

October 31, 2020 and 2019

Note 5 - Fair Value Measurements (Continued)

The Society has processes in place to select the appropriate valuation technique and unobservable inputs to perform Level 3 fair value measurements. These processes include obtaining the trusts' monthly statements and analyzing changes in fair value from period to period.

Note 6 - Estate and Trust Receivables

As of October 31, 2020 and 2019, estates receivables in the amount of \$3,490,579 and \$9,417,581, respectively, are expected to be collected within one year.

Note 7 - Beneficial Interest in Trusts

Beneficial interests in trusts consist of six perpetual trusts held by third parties and one charitable remainder trust. The charitable remainder trust is adjusted to present value using an interest rate of 2.36 percent for the discount rate. The Society has interests in these trusts ranging from 0.45 percent to 33.33 percent. The Society has no control over any of the assets or investment strategies of the trusts. The trusts primarily consist of cash, fixed income, and equities composed of U.S. large-cap equity, U.S. mid-cap equity, U.S. small-cap equity, international equity, and other equity holdings (see Note 5).

Note 8 - Property and Equipment

Property and equipment are summarized as follows:

	2020	2019	Depreciable Life - Years
Land and improvements	\$ 985,965	\$ 989,961	15
Buildings and improvements	29,657,946	29,582,294	15-50
Furniture and equipment	1,124,390	870,105	3-7
Vehicles	216,011	216,011	5
Films and media	530,092	532,198	5
Total cost	32,514,404	32,190,569	
Accumulated depreciation	20,887,100	17,384,437	
Net property and equipment	\$ 11,627,304	\$ 14,806,132	

Depreciation expense for 2020 and 2019 was \$3,502,662 and \$1,078,621, respectively.

Note 9 - Note Payable

On April 14, 2020, the Society received a Paycheck Protection Program (PPP) term note through a lender in the amount of \$1,074,250. The note was issued pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act's PPP. The note structure required the Society to certify certain statements that permitted the Society to qualify for the loan and provide loan forgiveness for a portion up to all of the borrowed amount if the Society uses the loan proceeds for the permitted purpose described in the note agreement. The portion not forgiven will be required to be paid back by the Society in full by April 2022 with interest at 1.00 percent. The Society has the right to prepay any amount outstanding at any time without penalty. The loan will continue to help the Society fund payroll. On January 5, 2021, the PPP loan of \$1,074,250 was forgiven in full by the lender and the Small Business Administration. On February 18, 2021, the Society received funding for a second PPP term note in the amount of \$1,291,000.

October 31, 2020 and 2019

Note 10 - Retirement Plans

The Society maintains a Section 403(b) tax sheltered annuity plan for substantially all employees. Under this plan, participants may contribute amounts subject to the limitations contained in the Tax Reform Act of 1986. The Society will match eligible participants' contributions up to a maximum of between 3 percent and 10 percent of compensation depending upon years of completed service and the participant's level of contributions. Total contributions by the Society are \$129,288 and \$122,807 for the years ended October 31, 2020 and 2019, respectively.

Note 11 - Net Assets

Net assets with donor restrictions as of October 31 are available for the following purposes:

	2020	2019
Subject to expenditures for a specified purpose	\$ 331,906	\$ 429,456
Subject to the Society's spending policy and appropriation	-	615,693
Invested in perpetuity:		
Donor-restricted endowment funds	1,820,856	1,850,618
Beneficial interests in trusts	1,258,389	1,266,428
Total net assets with donor restrictions	<u>\$ 3,411,151</u>	<u>\$ 4,162,195</u>

Note 12 - Donor-restricted and Board-designated Endowments

The Society's endowment consists of two individual donor-restricted funds, with one established to partially support the Society's spay and neuter clinic and the other established for educational purposes. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. There are no board-designated endowments.

Interpretation of Relevant Law

The Society is subject to the State Prudent Management of Institutional Funds Act (SPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the board of directors appropriates such amounts for expenditures. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The board of directors of the Society had interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Society considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Society has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with SPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purpose of the Society and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Society
- The investment policies of the Society

Notes to Financial Statements

October 31, 2020 and 2019

Note 12 - Donor-restricted and Board-designated Endowments (Continued)

	Endowment Net Asset Composition by Type of Fund as of October 31, 2020 <u>With Donor Restrictions</u>
Donor-restricted endowment funds - Original donor-restricted gift amount and amounts required to be maintained in perpetuity by the donor	\$ 1,820,856
	Changes in Endowment Net Assets for the Fiscal Year Ended October 31, 2020 <u>With Donor Restrictions</u>
Endowment net assets - Beginning of year	\$ 2,466,611
Investment return:	
Investment income	44,080
Net appreciation (realized and unrealized)	18,972
Total investment return	63,052
Appropriation of endowment assets for expenditure	(708,807)
Endowment net assets - End of year	\$ 1,820,856
	Endowment Net Asset Composition by Type of Fund as of October 31, 2019 <u>With Donor Restrictions</u>
Donor-restricted endowment funds:	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by the donor	\$ 1,850,618
Accumulated investment gains	615,993
Total	\$ 2,466,611
	Changes in Endowment Net Assets for the Fiscal Year Ended October 31, 2019 <u>With Donor Restrictions</u>
Endowment net assets - Beginning of year	\$ 2,380,927
Investment return:	
Investment income	52,694
Net appreciation (realized and unrealized)	122,306
Total investment return	175,000
Appropriation of endowment assets for expenditure	(89,316)
Endowment net assets - End of year	\$ 2,466,611

October 31, 2020 and 2019

Note 12 - Donor-restricted and Board-designated Endowments (Continued)

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Society to retain as a fund of perpetual duration. As of October 31, 2020 and 2019, there were no funds with deficiencies.

Return Objectives and Risk Parameters

The Society has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while achieving a total rate of return in excess of inflation over the preceding five-year period. Endowment assets include those assets of donor-restricted funds that the Society must hold in perpetuity.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Society relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Society targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Society has a policy of appropriating for distribution each year up to 5 percent of its endowment fund's rolling average fair value over the prior 10 years ended October 31. In establishing this policy, the Society considered the long-term expected rate of return on its endowment. Based on the long-term objectives stated above, the Society will only spend the endowment fund to support the spay and neuter clinic or for educational purposes while preserving the related principal. In 2020, the board of directors approved a special appropriation of \$708,807, which is in excess of the spending policy.