

**Caution:** Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 9.x products and later products, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

CLIENT'S COPY

# Dopkins & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

GARY WILLOUGHBY II, PRESIDENT & CEO  
ERIE COUNTY SPCA  
300 HARLEM ROAD  
WEST SENECA, NY 14224

DEAR MR. WILLOUGHBY:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2017 EXEMPT ORGANIZATION RETURNS, AS FOLLOWS...

2017 FORM 990

2017 NEW YORK FORM CHAR500

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

VERY TRULY YOURS,

*Michael J. Chlowski CPA*

DOPKINS & COMPANY, LLP

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING  
SEPTEMBER 30, 2018

<b>Prepared for</b>	GARY WILLOUGHBY II, PRESIDENT & CEO ERIE COUNTY SPCA 300 HARLEM ROAD WEST SENECA, NY 14224
<b>Prepared by</b>	DOPKINS & COMPANY, LLP 200 INTERNATIONAL DR BUFFALO, NY 14221-5794
<b>Amount due or refund</b>	NOT APPLICABLE
<b>Make check payable to</b>	NOT APPLICABLE
<b>Mail tax return and check (if applicable) to</b>	NOT APPLICABLE
<b>Return must be mailed on or before</b>	NOT APPLICABLE
<b>Special Instructions</b>	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY AUGUST 15, 2019.

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning OCT 1, 2017, and ending SEP 30, 2018

# 2017

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization <b>ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS</b>	Employer identification number <b>16-0425315</b>
--	---

Name and title of officer  
**GARY WILLOUGHBY  
PRESIDENT & CEO**

## 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 1 line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>5,684,880.</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c) .....	<b>5b</b> _____

## 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 2017 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 DOPKINS & COMPANY, LLP to enter my PIN 01981  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 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 2017 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 ▶ TAXPAYER'S COPY Date ▶ \_\_\_\_\_

## 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.

**16617512345**  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 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 ▶ MICHAEL ORLOWSKI Date ▶ 03/07/19

**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** (2017)

723051 10-11-17

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2017 calendar year, or tax year beginning **OCT 1, 2017** and ending **SEP 30, 2018**

<b>B</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	<b>C</b> Name of organization <b>ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>300 HARLEM ROAD</b> City or town, state or province, country, and ZIP or foreign postal code <b>WEST SENECA, NY 14224</b> <b>F</b> Name and address of principal officer: <b>GARY WILLOUGHBY II</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number  <b>16-0425315</b> <b>E</b> Telephone number <b>(716) 875-7360</b> <b>G</b> Gross receipts \$ <b>7,544,837.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> 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		
<b>J</b> Website: ▶ <b>WWW.YOURSPCA.ORG</b>		
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶		
<b>L</b> Year of formation: <b>1888</b>		<b>M</b> State of legal domicile: <b>NY</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>PROVIDE HUMANE CARE FOR DISTRESSED ANIMALS.</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>27</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>27</b>
<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>162</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>1753</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>6,286,842.</b>	<b>3,825,751.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,001,358.</b>	<b>1,154,313.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>493,661.</b>	<b>579,588.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>79,187.</b>	<b>125,228.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>7,861,048.</b>	<b>5,684,880.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>3,851,124.</b>	<b>4,193,080.</b>
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>937,210.</b>	<b>0.</b>	<b>0.</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>2,417,322.</b>	<b>2,807,238.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>6,268,446.</b>	<b>7,000,318.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>1,592,602.</b>	<b>-1,315,438.</b>
<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>23,431,954.</b>	<b>22,547,311.</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>1,650,865.</b>	<b>1,827,998.</b>
<b>22</b>		<b>21,781,089.</b>	<b>20,719,313.</b>

**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.

<b>Sign Here</b>	TAXPAYER'S COPY Signature of officer <b>GARY WILLOUGHBY II, PRESIDENT &amp; CEO</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MICHAEL ORLOWSKI</b> Preparer's signature <b>MICHAEL ORLOWSKI</b> Date Check if self-employed <input type="checkbox"/> PTIN <b>P00956557</b> Firm's name ▶ <b>DOPKINS &amp; COMPANY, LLP</b> Firm's EIN ▶ <b>16-0929175</b> Firm's address ▶ <b>200 INTERNATIONAL DR</b> <b>BUFFALO, NY 14221-5794</b> Phone no. <b>716-634-8800</b>	

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

ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

Form 990 (2017)

16-0425315 Page 2

**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:  
**THE MISSION OF THE SPCA IS TO CREATE A CARING AND KIND COMMUNITY THAT ENCOURAGES FAIR AND HUMANE TREATMENT OF ALL CREATURES. OUR KNOWLEDGEABLE, CARING, AND OPEN-MINDED TEAM OF STAFF AND VOLUNTEERS ACHIEVES THAT MISSION THROUGH PROACTIVE EFFORTS TO ADDRESS THE CURRENT**

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 \$ 5,453,575. including grants of \$ ) (Revenue \$ 1,154,313.)  
**THE SPCA SERVING ERIE COUNTY IS A PRIVATE HUMANE SOCIETY FUNDED BY DONATIONS. THE SPCA PROVIDES HUMANE CARE FOR DISTRESSED ANIMALS, INCLUDING HOUSING, PLACEMENT AND DISPOSAL OF SAME. THE ERIE COUNTY SPCA ALLOWS ADOPTION OF ANIMALS AND HAS MULTIPLE SATELLITE ADOPTION LOCATIONS. THE SPCA ACCEPTS STRAY DOGS, CATS, AND OTHER ANIMALS. STRAY ANIMALS ARE KEPT IN SPECIALLY-DESIGNATED AREAS AWAY FROM ADOPTION AREAS TO PREVENT SPREAD OF POTENTIAL DISEASES, BITES, AND TO GIVE OWNERS A CHANCE TO LOCATE THEM AT THE SHELTER.**

**OVER 8,500 DOMESTIC AND WILD ANIMALS WERE ADMITTED AND CARED FOR THIS PAST YEAR WITH EACH ANIMAL BEING EXAMINED BY BOTH OUR VETERINARY AND BEHAVIOR STAFF FOR GOOD HEALTH AND TEMPERAMENT BEFORE BEING PLACED IN**

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

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

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

4e Total program service expenses **5,453,575.**

Form 990 (2017)

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i> .....	<b>X</b>	
<b>3</b> 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> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> 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> .....		<b>X</b>
<b>5</b> 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> .....		<b>X</b>
<b>6</b> 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> .....		<b>X</b>
<b>7</b> 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> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> 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> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>X</b>	
<b>11</b> 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.		
<b>a</b> 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> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>c</b> 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> .....		<b>X</b>
<b>d</b> 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> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> 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> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>X</b>	
<b>b</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> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>15</b> 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> .....		<b>X</b>
<b>16</b> 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> .....		<b>X</b>
<b>17</b> 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> .....		<b>X</b>
<b>18</b> 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> .....	<b>X</b>	
<b>19</b> 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> .....		<b>X</b>

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990 (2017)

16-0425315 Page 4

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> 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> .....		<b>X</b>
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		<b>X</b>
<b>23</b> 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? <i>If "Yes," complete Schedule J</i> .....	<b>X</b>	
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>b</b> 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? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		<b>X</b>
<b>b</b> 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		<b>X</b>
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i> .....		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....		
<b>Note.</b> All Form 990 filers are required to complete Schedule O .....	<b>X</b>	

Form **990** (2017)



**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990 (2017)

16-0425315 Page 5

**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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
<b>2a</b>	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		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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?		X
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	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?		X
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13b</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		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2017)

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year 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 in Schedule O.	27	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent	27	
<b>2</b>	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?	2	X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
<b>6</b>	Did the organization have members or stockholders?	6	X
<b>7a</b>	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?	7a	X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	8a	X
<b>b</b>	Each committee with authority to act on behalf of the governing body?	8b	X
<b>9</b>	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 in Schedule O	9	X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</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?	10b	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
<b>13</b>	Did the organization have a written whistleblower policy?	13	X
<b>14</b>	Did the organization have a written document retention and destruction policy?	14	X
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b>	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
<b>b</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?	16b	

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**  
**KIMBERLY LEWANDOWSKI - (716) 875-7360**  
**300 HARLEM ROAD, WEST SENECA, NY 14224**

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALEXANDRA SCOTT BOARD MEMBER	2.50	X					0.	0.	0.	
(2) CORNELL S. BABCOCK, JR BOARD MEMBER	2.50	X					0.	0.	0.	
(3) DAVID W. GACIOCH BOARD MEMBER	2.50	X					0.	0.	0.	
(4) JAMES J. EAGAN BOARD MEMBER	2.50	X					0.	0.	0.	
(5) JENNIFER WALTER TREASURER	2.50	X		X			0.	0.	0.	
(6) JULIE DESMOND SCHECHTER BOARD MEMBER	2.50	X					0.	0.	0.	
(7) KAREN LYNN COOK, ESQ. BOARD MEMBER	2.50	X					0.	0.	0.	
(8) KATHERINE E. CAULEY BOARD MEMBER	2.50	X					0.	0.	0.	
(9) KIMBERLY A. PACHETTI VICE CHAIR	2.50	X		X			0.	0.	0.	
(10) MELISSA N. SUBJECK BOARD MEMBER	2.50	X					0.	0.	0.	
(11) PATRICK SHELDON BOARD MEMBER	2.50	X					0.	0.	0.	
(12) SHELLY GORDON BOARD MEMBER	2.50	X					0.	0.	0.	
(13) NANCY LA TULIP BOARD MEMBER	2.50	X					0.	0.	0.	
(14) NICHOLAS GENTILE BOARD MEMBER	2.50	X					0.	0.	0.	
(15) P. JEFFREY BIRTCH BOARD MEMBER	2.50	X					0.	0.	0.	
(16) RONALD BENDERSON BOARD MEMBER	2.50	X					0.	0.	0.	
(17) SARA M. DAYTON, CPA CHAIR	2.50	X		X			0.	0.	0.	

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990 (2017)

16-0425315 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STEVEN RICCA SECRETARY	2.50	X		X				0.	0.	0.
(19) JOANN BOEHM BOARD MEMBER	2.50	X						0.	0.	0.
(20) DOUGLAS CURELLA BOARD MEMBER	2.50	X						0.	0.	0.
(21) MARY ELLEN HAGER-GODELL BOARD MEMBER	2.50	X						0.	0.	0.
(22) LEANNE M. LANGE BOARD MEMBER	2.50	X						0.	0.	0.
(23) AMANDA LOWE BOARD MEMBER	2.50	X						0.	0.	0.
(24) KRISTEN MARRA BOARD MEMBER	2.50	X						0.	0.	0.
(25) LAWRENCE LEWIS BOARD MEMBER	2.50	X						0.	0.	0.
(26) MARY GLASS LINDSTROM BOARD MEMBER	2.50	X						0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								405,446.	0.	15,714.
<b>d Total (add lines 1b and 1c)</b>								405,446.	0.	15,714.

**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 **2**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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
ALPHA DOG 8001 S. 13TH, LINCOLN, NE 68512	DEVELOPMENT MAILINGS	578,489.
CONCEPT CONSTRUCTION CORP 2555 TRANSIT ROAD, ELMA, NY 14059	CONTRACTOR	132,600.

**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**

**SEE PART VII, SECTION A CONTINUATION SHEETS**

Form **990** (2017)

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990

16-0425315

**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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) REBECCA HASLINGER-DESIDERIO BOARD MEMBER	2.50	X						0.	0.	0.
(28) KAREN KACZMARSKI BOARD MEMBER	2.50	X						0.	0.	0.
(29) LINDSEY ZAFFARANO-DEMARCHIS BOARD MEMBER	2.50	X						0.	0.	0.
(30) GARY WILLOUGHBY II PRES. & CEO	40.00			X				146,770.	0.	9,355.
(31) BETH SHAPIRO CHIEF OPERATING OFFICER	40.00			X				72,007.	0.	706.
(32) KIMBERLY LEWANDOWSKI CHIEF FINANCIAL OFFICER	40.00			X				64,084.	0.	0.
(33) HELENE M. CHEVALIER, DVM CHIEF VETERINARIAN	40.00					X		122,585.	0.	5,653.
Total to Part VII, Section A, line 1c .....								405,446.		15,714.

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990 (2017)

16-0425315 Page **9**

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b> 155,079.				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b> 217,225.				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> 3,453,447.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....	179,172.				
	<b>h Total.</b> Add lines 1a-1f .....	▶ 3,825,751.				
	<b>Program Service Revenue</b>	<b>2 a</b> ANIMAL CARE .....	<b>Business Code</b> 900099	1,154,313.	1,154,313.	
<b>b</b> .....						
<b>c</b> .....						
<b>d</b> .....						
<b>e</b> .....						
<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		▶ 1,154,313.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....	▶ 199,417.			199,417.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....	▶				
	<b>5</b> Royalties .....	▶				
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....	▶				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	2,061,025.			
		(ii) Other	9,765.			
		<b>b</b> Less: cost or other basis and sales expenses .....	1,690,619.	0.		
		<b>c</b> Gain or (loss) .....	370,406.	9,765.		
	<b>d</b> Net gain or (loss) .....	▶ 380,171.			380,171.	
	<b>8 a</b> Gross income from fundraising events (not including \$ 217,225. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b> 6,130.				
		<b>b</b> Less: direct expenses .....	<b>b</b> 32,098.			
<b>c</b> Net income or (loss) from fundraising events .....		▶ -25,968.			-25,968.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....	▶				
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b> 256,646.					
	<b>b</b> Less: cost of goods sold .....	<b>b</b> 137,240.				
	<b>c</b> Net income or (loss) from sales of inventory .....	▶ 119,406.			119,406.	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> MISCELLANEOUS INCOME .....	900099	31,790.			31,790.	
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
<b>e Total.</b> Add lines 11a-11d .....	▶ 31,790.					
<b>12 Total revenue.</b> See instructions. .....	▶ 5,684,880.	1,154,313.	0.	704,816.		

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990 (2017)

16-0425315 Page **10**

**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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	210,854.	64,084.	146,770.	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	3,118,340.	2,704,670.	188,107.	225,563.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	36,830.	30,643.	3,683.	2,504.
<b>9</b> Other employee benefits	526,944.	438,226.	53,026.	35,692.
<b>10</b> Payroll taxes	300,112.	249,592.	30,188.	20,332.
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	18,778.	15,961.	2,441.	376.
<b>c</b> Accounting	20,800.	17,680.	2,704.	416.
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	68,030.	57,826.	8,843.	1,361.
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	122,267.	110,037.	10,600.	1,630.
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	87,073.	58,778.	24,825.	3,470.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	263,700.	242,604.	18,459.	2,637.
<b>17</b> Travel	89,848.	89,848.		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	40,685.	37,430.	2,848.	407.
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	617,779.	568,356.	43,245.	6,178.
<b>23</b> Insurance	66,334.	61,411.	4,308.	615.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>STAFF EDUCATION &amp; DEVEL</b>	628,851.	5,135.	12,929.	610,787.
<b>b</b> <b>VETERINARY CARE</b>	332,532.	332,532.		
<b>c</b> <b>FOOD AND SUPPLIES</b>	239,054.	239,054.		
<b>d</b> <b>TELEPHONE</b>	53,557.	44,389.	4,584.	4,584.
<b>e</b> All other expenses	157,950.	85,319.	51,973.	20,658.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	7,000,318.	5,453,575.	609,533.	937,210.
<b>26</b> <b>Joint costs.</b> 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)

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

Form 990 (2017)

16-0425315 Page **11**

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	227,870.	<b>1</b>	109,105.	
	<b>2</b> Savings and temporary cash investments .....	248,314.	<b>2</b>	180,139.	
	<b>3</b> Pledges and grants receivable, net .....	187,197.	<b>3</b>	99,954.	
	<b>4</b> Accounts receivable, net .....	6,521.	<b>4</b>	7,005.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....			<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....			<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	96,609.	<b>7</b>	94,434.	
	<b>8</b> Inventories for sale or use .....	60,665.	<b>8</b>	55,647.	
	<b>9</b> Prepaid expenses and deferred charges .....	59,478.	<b>9</b>	65,550.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	14,492,588.			
	<b>b</b> Less: accumulated depreciation .....	1,316,331.			
	<b>11</b> Investments - publicly traded securities .....	13,611,690.	<b>10c</b>	13,176,257.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	8,922,810.	<b>11</b>	8,748,420.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>		
	<b>14</b> Intangible assets .....		<b>13</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....	10,800.	<b>14</b>	10,800.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	23,431,954.	<b>15</b>	22,547,311.		
<b>17</b> Accounts payable and accrued expenses .....	628,016.	<b>16</b>	631,803.		
<b>18</b> Grants payable .....		<b>17</b>			
<b>19</b> Deferred revenue .....	72,849.	<b>18</b>	142,622.		
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>			
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>			
<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>21</b>			
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	950,000.	<b>22</b>	1,053,573.		
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>			
<b>25</b> 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 .....		<b>24</b>			
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	1,650,865.	<b>25</b>	1,827,998.		
<b>27</b> <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>					
<b>27</b> Unrestricted net assets .....	20,551,585.	<b>26</b>	19,599,147.		
<b>28</b> Temporarily restricted net assets .....	342,554.	<b>27</b>	233,216.		
<b>29</b> Permanently restricted net assets .....	886,950.	<b>28</b>	886,950.		
<b>30</b> <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>					
<b>30</b> Capital stock or trust principal, or current funds .....		<b>29</b>			
<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>			
<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>			
<b>33</b> Total net assets or fund balances .....	21,781,089.	<b>32</b>	20,719,313.		
<b>34</b> Total liabilities and net assets/fund balances .....	23,431,954.	<b>33</b>	22,547,311.		

Form **990** (2017)



**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	5,684,880.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	7,000,318.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,315,438.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	21,781,089.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	253,662.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	20,719,313.

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> 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.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>	<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>2c</b>	<b>X</b>
<b>3a</b> 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? _____	<b>3a</b>	<b>X</b>
<b>b</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 in Schedule O and describe any steps taken to undergo such audits _____	<b>3b</b>	

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization **ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **16-0425315**

**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		
<b>Total</b>						

**ERIE COUNTY SOCIETY FOR THE PREVENTION**

**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	5014526.	7941367.	6564529.	6318842.	3831881.	29671145.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	5014526.	7941367.	6564529.	6318842.	3831881.	29671145.
<b>5</b> 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) .....						3314697.
<b>6 Public support.</b> Subtract line 5 from line 4.						26356448.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....	5014526.	7941367.	6564529.	6318842.	3831881.	29671145.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	136,625.	144,255.	156,034.	165,009.	199,417.	801,340.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	624,483.	10,501.	3,967.	18,742.	31,790.	689,483.
<b>11 Total support.</b> Add lines 7 through 10						31161968.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	6,518,306.
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	84.58 %
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	<b>15</b>	85.90 %
<b>16a 33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2016.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2016.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** 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 - 2016.** 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> 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.		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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.		
<b>2</b> 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.		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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).		
<b>3</b> 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.		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> 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>b</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.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> 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>b</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.			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**ERIE COUNTY SOCIETY FOR THE PREVENTION**

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<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).		

**ERIE COUNTY SOCIETY FOR THE PREVENTION**

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			



ERIE COUNTY SOCIETY FOR THE PREVENTION

**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.)

Multiple horizontal lines for supplemental information.

**Schedule A**

**Identification of Excess Contributions  
Included on Part II, Line 5**

**2017**

**\*\* Do Not File \*\***

**\*\*\* Not Open to Public Inspection \*\*\***

Contributor's Name	Total Contributions	Excess Contributions
DELTA-SONIC CAR WASH SYSTEMS INC.	1,429,206.	805,967.
THE ESTATE OF PEGGY P. ELFVIN	679,837.	56,598.
THE ESTATE OF MR. WORTH L. FARRINGTON	1,572,169.	948,930.
THE ESTATE OF MR. HERMAN SCHRIMPF	939,941.	316,702.
THE ESTATE OF MRS. BETTY BALDWIN	953,248.	330,009.
JUDI LIPSEY	1,479,730.	856,491.

Total Excess Contributions to Schedule A, Part II, Line 5 ..... **3,314,697.**

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Name of the organization

ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

Employer identification number

16-0425315

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization <b>ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS</b>	Employer identification number 16-0425315
---	--

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MRS. JUDI LIPSEY  62 OAKMONT DRIVE  BOWMANVILLE, NY 14026	\$ 162,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	UNITED WAY OF BUFFALO & ERIE COUNTY  742 DELAWARE AVE.  BUFFALO, NY 14209	\$ 155,079.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NESTLE PURINA PETCARE COMPANY  1 CHECKERBOARD SQUARE  ST. LOUIS, MO 63164	\$ 179,172.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	THE ESTATE OF MR. THOMAS PAWLOWSKI C/O WALTER L. ROOTH ATTORNEY AT LAW 296 BUFFALO STREET  HAMBURG, NY 14075	\$ 209,628.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	THE ESTATE OF MS. ELLEN J. CALNAN MR. KEVIN J. MILLER HOGANWILLIG ATTORNERYS AT LAW 2410 NORTH FOREST RO  AMHERST, NY 14068	\$ 123,263.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS</b>	Employer identification number <b>16-0425315</b>
---	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	PET FOOD <hr/> <hr/> <hr/>	\$ 179,172.	09/30/18
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____

<b>Name of organization</b> ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	<b>Employer identification number</b> 16-0425315
---	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

**Name of the organization** **ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** **Employer identification number** **16-0425315**

**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).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

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

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) 2017

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- |   |   |
|---|---|
| <b>a</b> <input type="checkbox"/> Public exhibition                   | <b>d</b> <input type="checkbox"/> Loan or exchange programs |
| <b>b</b> <input type="checkbox"/> Scholarly research                  | <b>e</b> <input type="checkbox"/> Other _____               |
| <b>c</b> <input type="checkbox"/> Preservation for future generations |   |

- 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
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

- 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
<b>1a</b> Beginning of year balance	8,922,810.	8,002,086.	6,860,499.	6,746,465.	7,186,169.
<b>b</b> Contributions	246,516.	208,592.	1,160,980.	709,353.	6,935.
<b>c</b> Net investment earnings, gains, and losses	818,649.	1,250,726.	930,607.	-145,319.	885,778.
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	1,239,555.	538,594.	950,000.	450,000.	1,332,417.
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	8,748,420.	8,922,810.	8,002,086.	6,860,499.	6,746,465.

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

- a** Board designated or quasi-endowment  90.80 %
- b** Permanent endowment  \_\_\_\_\_ %
- c** Temporarily restricted endowment  9.20 %

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
<b>3a(i)</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3a(ii)</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3b</b>	<input type="checkbox"/>	<input type="checkbox"/>

**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
<b>1a</b> Land		537,915.		537,915.
<b>b</b> Buildings		12,404,052.	778,267.	11,625,785.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		1,550,621.	538,064.	1,012,557.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,176,257.



**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

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

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

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

**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	5,938,542.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	253,662.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	253,662.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	5,684,880.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	5,684,880.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	7,000,318.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	7,000,318.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	7,000,318.

**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:**

ENDOWMENT FUNDS ARE INTENDED TO SUPPORT THE SOCIETY'S MISSION TO CREATE A CARING AND KIND COMMUNITY THAT ENCOURAGES FAIR AND HUMANE TREATMENT OF ALL CREATURES. FUNDS CAN BE EXPENDED TO SUPPORT ANY ACTIVITIES OF THE ORGANIZATION.

**PART X, LINE 2:**

THE SOCIETY IS REGISTERED AS A CHARITABLE ORGANIZATION IN NEW YORK STATE AND IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

IT IS HIGHLY CERTAIN THAT SOME POSITIONS TAKEN FOR INCOME TAX PURPOSES

**Part XIII** Supplemental Information (continued)

WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES, WHILE OTHERS ARE POSSIBLY SUBJECT TO UNCERTAINTY ABOUT THE MERITS OF THE POSITION TAKEN OR THE AMOUNT OF THE POSITION THAT WOULD BE ULTIMATELY SUSTAINED. THE BENEFIT OF A TAX POSITION IS RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY TO THE EXTENT THAT AN UNCERTAIN TAX POSITION (IF ANY) IS ATTRIBUTABLE TO THE SOCIETY.

MANAGEMENT CONTINUALLY EVALUATES ITS TAX POSITIONS AND, AS A RESULT OF THIS EVALUATION, NOTHING HAS BEEN RECORDED IN THE FINANCIAL STATEMENTS AS MANAGEMENT DOES NOT CONSIDER THE FINANCIAL EFFECTS OF UNCERTAIN TAX POSITIONS AND PENALTIES, IF ANY, TO HAVE A DIRECT AND MATERIAL EFFECT ON THE DETERMINATION OF FINANCIAL STATEMENT AMOUNTS TAKEN AS A WHOLE.

THE TAX RETURNS FOR THE TAX YEARS 2014 THROUGH 2017 REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE FOR U.S. FEDERAL TAX PURPOSES AND ALSO BY NEW YORK STATE FOR STATE TAX PURPOSES.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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](http://www.irs.gov/Form990) for the latest instructions.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization **ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **16-0425315**

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

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

- |   |  |
|---|--|
| a <input type="checkbox"/> Mail solicitations               | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants     |
| c <input type="checkbox"/> Phone solicitations              | g <input type="checkbox"/> Special fundraising events            |
| d <input type="checkbox"/> In-person solicitations          |  |

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			
<b>Total</b> .....				▶		

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.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ERIE COUNTY SOCIETY FOR THE PREVENTION**

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		WINE & WAGS (event type)	PAWS IN THE PARK (event type)	2 (total number)	
Revenue	<b>1</b> Gross receipts .....	60,347.	124,390.	38,618.	223,355.
	<b>2</b> Less: Contributions .....	60,347.	118,260.	38,618.	217,225.
	<b>3</b> Gross income (line 1 minus line 2) .....		6,130.		6,130.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....	2,914.	3,647.		6,561.
	<b>6</b> Rent/facility costs .....	4,340.	4,314.		8,654.
	<b>7</b> Food and beverages .....	613.	2,742.	72.	3,427.
	<b>8</b> Entertainment .....	350.	670.		1,020.
	<b>9</b> Other direct expenses .....	3,424.	6,286.	2,726.	12,436.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				32,098.
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				-25,968.	

**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	<b>1</b> Gross revenue .....				
Direct Expenses	<b>2</b> Cash prizes .....				
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
	<b>6</b> 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	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				
	<b>8</b> 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: \_\_\_\_\_

ERIE COUNTY SOCIETY FOR THE PREVENTION

Schedule G (Form 990 or 990-EZ) 2017 OF CRUELTY TO ANIMALS

16-0425315 Page 3

- 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.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2017**

Open to Public Inspection

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **16-0425315**

**Part I Questions Regarding Compensation**

**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"/> Housing allowance or residence for personal use    |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence    |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees      |
| <input type="checkbox"/> Discretionary spending account            | <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 .....

**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? .....

**3** Indicate which, if any, of the following the filing 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 type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <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? .....

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....

**c** Participate in, or receive payment from, an equity-based compensation arrangement? .....

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? .....

**b** Any related organization? .....

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? .....

**b** Any related organization? .....

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 .....

**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 .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2017



**ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

16-0425315

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GARY WILLOUGHBY II PRES. & CEO	(i)	146,500.	0.	270.	0.	9,355.	156,125.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

Schedule J (Form 990) 2017

16-0425315

Page 3

**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.

(This section contains multiple horizontal lines for providing supplemental information.)

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization **ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **16-0425315**

**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				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
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	X	16	179,172.	FMV PROVIDED BY DONO
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

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

	Yes	No
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?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
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.		

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

Schedule M (Form 990) 2017

ERIE COUNTY SOCIETY FOR THE PREVENTION

**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.

Multiple horizontal lines for supplemental information.

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization	ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number	16-0425315
--------------------------	---	--------------------------------	------------

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
 STATUS OF ANIMALS IN OUR COMMUNITY, EDUCATION OF ADULTS AND CHILDREN,  
 RESCUE AND SHELTERING OF ANIMALS IN NEED, AND PLACEMENT OF ANIMALS INTO  
 APPROPRIATE HOMES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:  
 THE ADOPTION PROGRAM  
 OVER 5,571 ANIMALS OF ALL KINDS (CATS, DOGS, FARM ANIMALS, SMALL PETS,  
 REPTILES) ADOPTED INTO NEW HOMES

OVER 2,000 DOGS WENT THROUGH SAFER BEHAVIOR ASSESSMENT PRIOR TO  
 PLACEMENT IN THE ADOPTION PROGRAM. MORE THAN 200 VOLUNTEERS WORKED TO  
 PROVIDE ENRICHMENT FOR OUR SHELTER ANIMALS. POSITIVE REINFORCEMENT  
 TRAINING IS PROVIDED BY THE BEHAVIOR EMPLOYEES AND VOLUNTEERS WHILE  
 ALSO WORKING WITH OUTSIDE TRAINERS AND EDUCATORS IN THE COMMUNITY TO  
 PROVIDE RESOURCES TO THOSE SEEKING HELP FOR THEIR ANIMALS' BEHAVIOR  
 ISSUES.

OVER 2,700 ANIMALS RECEIVED FOSTER CARE PREPARING THEM FOR SUBSEQUENT  
 ADOPTION, WITH MORE THAN 450 INDIVIDUALS AND FAMILIES PARTICIPATING IN  
 OUR FOSTER/FOSTER-TO-ADOPT PROGRAM.

SPECIAL AGENTS RESPONDED TO OVER 3,400 CALLS FOR SUSPECTED ANIMAL  
 CRUELTY AND OVER 1,900 CALLS FOR DOMESTIC AND WILD ANIMAL RESCUE. 15  
 CRIMINAL ARRESTS FOR NEGLECT AND CRUELTY WERE MADE DURING THE YEAR. 3

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 16-0425315
---	--

ANIMAL AWARENESS CLASSES WERE PRESENTED AS PART OF COURT-ORDERED SENTENCING OF DEFENDANTS FOUND GUILTY OF ANIMAL CRUELTY.

OVER 3,400 REQUESTS FOR ASSISTANCE WERE RESPONDED TO BY SPCA RESCUE TEAM MEMBERS, WHO ARE ON CALL 16 HOURS EACH DAY, SEVEN DAYS EACH WEEK, 365 DAYS EACH YEAR. OVER 2,000 SICK AND/OR INJURED OWNED, STRAY AND WILD ANIMALS WERE RESCUED IN ERIE COUNTY THIS YEAR.

3,513 SICK, INJURED AND ORPHANED WILDLIFE WERE TREATED AT THE SPCA'S WILDLIFE REHABILITATION CENTER AND CLINIC, WITH OVER 100 DIFFERENT WILD SPECIES CARED FOR. THERE WERE 35 WILDLIFE PRESENTATIONS THROUGHOUT WESTERN NEW YORK WHICH REACHED OVER 5,000 INDIVIDUALS.

OVER 1,096 CHILDREN IN 15 SCHOOLS PARTICIPATED IN THE ENCOURAGING KIND KIDS PROGRAM OF THE SPCA.

OVER 225 CHILDREN PARTICIPATED IN THE SUMMER CAMP PROGRAM CONDUCTED AT THE SPCA.

20 CHILDREN FROM 2 SCHOOLS PARTICIPATED IN TEACHING LOVE AND COMPASSION, AN INNOVATIVE VIOLENCE PREVENTION PROGRAM TEACHING 11 TO 15 YEAR OLD STUDENTS, KINDNESS, RESPECT, CARING, EMPATHY, AND RESPONSIBILITY FOR BOTH HUMAN AND ANIMAL LIFE.

OVER 4,500 PEOPLE PARTICIPATED IN 100 COMMUNITY PRESENTATIONS AND EVENTS HOSTED BY HUMANE EDUCATORS.

OVER 160 CHILDREN PARTICIPATED IN OUR ANNUAL HUMANE POSTER AND CREATIVE

Name of the organization ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 16-0425315
---	--

WRITING CONTEST.

4,425 DOGS, CATS, AND RABBITS WERE SPAYED OR NEUTERED AT THE SPCA'S SURGICAL UNITS, AND OVER 10,400 SURGICAL AND MEDICAL TREATMENTS WERE PERFORMED BY THE SHELTER'S MEDICAL TEAM; ADDITIONALLY 336 MAJOR SURGERIES AND 191 DENTALS WERE PERFORMED ON SPCA ANIMALS, AND 661 ANIMALS WERE TREATED FOR INFECTIOUS DISEASES IN THE ISOLATION UNIT.

1,753 VOLUNTEERS DONATED OVER 67,000 HOURS IN VOLUNTEER SERVICE TIME TO THE SPCA. 171 HOSPITAL, NURSING AND GROUP HOME FACILITIES RECEIVED "PAWS FOR LOVE" VISITS BY SPCA VOLUNTEERS AND THEIR PETS, AND 103 7TH -12TH GRADE STUDENTS COMPLETED 1,429 COMMUNITY SERVICE HOURS, 7 U.S. MILITARY VETERANS WERE ENROLLED IN OUR PAWS & PATRIOTS PROGRAM WORKING WITH DOGS IN THE SHELTER THAT ARE IN NEED OF SPECIAL ATTENTION.

210 FARM ANIMALS AND FOWL WERE ADMITTED TO THE EDUCATIONAL FARM AND BARN AS CRUELTY CASES, STRAYS, AND SURRENDERS, AND 180 FARM ANIMALS WERE PLACED FOR ADOPTION, RETURNED TO OWNER, OR TRANSFERRED OUT DURING THE YEAR.

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

A COPY OF THE DRAFT 990 WAS PRESENTED TO THE BOARD OF DIRECTORS FOR APPROVAL BEFORE FILING THE RETURN WITH THE IRS.

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

THE BOARD OF DIRECTORS OF THE SOCIETY ADOPTED A RESOLUTION SETTING FORTH STANDARDS OF CONDUCT EXPECTED BY THE ERIE COUNTY SPCA AND REQUIRING BOARD MEMBERS TO DISCLOSE ALL INTERESTS THAT COULD RESULT IN A CONFLICT OF

Name of the organization ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 16-0425315
---	--

INTEREST. A CONFLICT OF INTEREST QUESTIONNAIRE IS ANNUALLY COMPLETED BY THE BOARD THAT IS INTENDED TO PROVIDE A SYSTEMATIC AND ONGOING METHOD OF DISCLOSING AND RESOLVING POTENTIAL CONFLICTS OF INTEREST. THE RESOLUTION INCLUDES THE FOLLOWING IN ITS CONFLICT OF INTEREST POLICY:

ANY DUALITY OF INTEREST OR POSSIBLE INTEREST ON THE PART OF ANY GOVERNING BOARD MEMBER SHOULD BE DISCLOSED TO THE OTHER MEMBERS OF THE BOARD AND MADE A MATTER OF RECORD, EITHER THROUGH AN ANNUAL PROCEDURE OR WHEN THE INTEREST BECOMES A MATTER OF BOARD ACTION.

ANY GOVERNING BOARD MEMBER HAVING A DUALITY OF INTEREST OR POSSIBLE CONFLICT OF INTEREST ON ANY MATTER SHOULD NOT VOTE NOR BE PRESENT DURING THE VOTE NOR USE HIS OR HER PERSONAL INFLUENCE IN THE MATTER. HIS OR HER PRESENCE MAY BE COUNTED IN DETERMINING THE QUORUM AT THE MEETING. THE MINUTES OF THE MEETING SHOULD REFLECT THAT A DISCLOSURE WAS MADE, THAT THE MATTER IS FAIR AND REASONABLE TO THE SOCIETY AND THAT THE GOVERNING BOARD MEMBER WAS NOT PRESENT DURING AND HAS ABSTAINED FROM THE VOTE.

IT IS THE RESPONSIBILITY OF EACH BOARD MEMBER TO DISCLOSE AND NOTIFY THE COMMITTEE ON CONFLICTS OF INTEREST AND THE COMMITTEE REVIEWS SUCH POLICY ANNUALLY. THE POLICY IS ANNUALLY REVIEWED.

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

THE SHELTER'S PROPOSED OPERATING BUDGET, INCLUDING THE ENTIRE PROPOSED PAYROLL, IS REVIEWED AT A JOINT MEETING OF FINANCE AND INVESTMENT COMMITTEES. THE PROPOSED SALARY BUDGET IS PREPARED UTILIZING COMPARATIVE DATA FROM A NATIONAL SURVEY CONDUCTED BY THE SOCIETY OF ANIMAL WELFARE ADMINISTRATORS (SAWA), AND FROM A WESTERN NEW YORK SALARY SURVEY CONDUCTED



Name of the organization ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 16-0425315
---	--

BY LUMSDEN & MCCORMICK, LLP.

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

A COPY OF THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS CAN BE REQUESTED AT THE ERIE COUNTY SPCA OFFICE AT 300 HARLEM ROAD, WEST SENECA, NY 14224, DURING REGULAR BUSINESS HOURS.

FORM 990, PG. 12, PART XXII; LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PREVIOUS YEAR.

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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868) .**

**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/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

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

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

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS</b>	Employer identification number (EIN) or  <b>16-0425315</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>300 HARLEM ROAD</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WEST SENECA, NY 14224</b>	

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

**KIMBERLY LEWANDOWSKI**

• The books are in the care of ▶ **300 HARLEM ROAD - WEST SENECA, NY 14224**  
Telephone No. ▶ **(716) 875-7360** Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **AUGUST 15, 2019**, 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 **OCT 1, 2017**, and ending **SEP 30, 2018**.

**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

<b>3a</b> 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.	<b>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	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.

# TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING  
SEPTEMBER 30, 2018

<b>Prepared for</b>	GARY WILLOUGHBY II, PRESIDENT & CEO ERIE COUNTY SPCA 300 HARLEM ROAD WEST SENECA, NY 14224
<b>Prepared by</b>	DOPKINS & COMPANY, LLP 200 INTERNATIONAL DR BUFFALO, NY 14221-5794
<b>Amount due or refund</b>	BALANCE DUE OF \$775.00
<b>Make check payable to</b>	DEPARTMENT OF LAW
<b>Mail tax return and check (if applicable) to</b>	NYS OFFICE OF ATTORNEY GENERAL CHARITIES BUREAU REGISTRATION SECTION 28 LIBERTY STREET NEW YORK, NY 10005
<b>Return must be mailed on or before</b>	PLEASE MAIL AS SOON AS POSSIBLE.
<b>Special Instructions</b>	THE REPORT SHOULD BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S).  THE ATTACHED COPY OF FEDERAL FORM 990 MUST BE PROPERLY SIGNED AND DATED.

# CHAR500

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

Send with fee and attachments to:  
NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

**2017**  
**Open to Public Inspection**

## 1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) **10/01/2017** and Ending (mm/dd/yyyy) **09/30/2018**

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: <b>ERIE COUNTY SOCIETY FOR THE PREVENTION O</b>	Employer Identification Number (EIN): <b>16-0425315</b>
	Mailing Address: <b>300 HARLEM ROAD</b>	NY Registration Number: <b>00-89-00</b>
	City / State / ZIP: <b>WEST SENECA, NY 14224</b>	Telephone: <b>716 875-7360</b>
	Website: <b>WWW.YOURSPCA.ORG</b>	Email:

Check your organization's registration category:  7A only  EPTL only  DUAL (7A & EPTL)  EXEMPT\* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

## 2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

*We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.*

President or Authorized Officer:	<u>TAXPAYER'S COPY</u>	<b>GARY WILLOUGHBY II</b>	
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:	<u>TAXPAYER'S COPY</u>	<b>JENNIFER WALTER</b>	
	Signature	Print Name and Title	Date

## 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

## 4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes  No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes  No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

## 5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>750.</u>	Total fee: \$ <u>775.</u>	Make a single check or money order payable to: <b>"Department of Law"</b>
---	---------------------------------	------------------------------------	------------------------------	--

CHAR500 Annual Filing for Charitable Organizations (Updated April 2018)

\*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

# CHAR500

## Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

### Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

### Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

**DUAL** filers are registered under both 7A and EPTL.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

### Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

### Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General  
 Charities Bureau Registration Section  
 28 Liberty Street  
 New York, NY 10005

### Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
 Call: (212) 416-8401  
 Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS**

**Financial Statements  
With Independent Auditor's Report**

**September 30, 2017**

## CONTENTS

---

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1 – 2
---	-------

---

FINANCIAL STATEMENTS	
Statement of financial position	3
Statement of activities	4
Statement of functional expenses	5
Statement of cash flows	6
Notes to financial statements	7 – 22

---

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
The Erie County Society for the  
Prevention of Cruelty to Animals  
West Seneca, New York

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Erie County Society for the Prevention of Cruelty to Animals (the Society) which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 Erie County Society for the Prevention of Cruelty to Animals as of September 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited The Erie County Society for the Prevention of Cruelty to Animals' 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 13, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Dopkins & Company, LLP*  
CERTIFIED PUBLIC ACCOUNTANTS

February 9, 2018

THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

STATEMENT OF FINANCIAL POSITION

September 30, 2017

(With Comparative Financial Information as of September 30, 2016)

<b>ASSETS</b>	<b>2017</b>	<b>2016</b>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 416,601	\$ 179,394
Cash held on behalf of others	59,583	93,760
Capital campaign current receivables, net of allowance for doubtful accounts of \$10,000 in 2017 and \$30,000 in 2016	109,836	212,458
Inventories	60,665	46,422
Prepaid expenses and other	78,974	120,213
<b>Total current assets</b>	<b>725,659</b>	<b>652,247</b>
<b>Long-Term Receivables, less current maturities</b>		
Capital campaign receivables	77,361	145,746
Mortgage note receivable	94,434	96,441
	<b>171,795</b>	<b>242,187</b>
<b>Other Assets</b>		
Cash designated for new facility	-	3,699,711
Investments	8,922,810	8,002,086
Property and equipment, net	13,611,690	9,017,310
	<b>22,534,500</b>	<b>20,719,107</b>
<b>Total assets</b>	<b>\$ 23,431,954</b>	<b>\$ 21,613,541</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Notes payable, bank	\$ -	\$ 349,989
Current maturities of long-term debt	13,345	63,592
Accounts payable, trade	330,375	1,501,007
Accrued expenses	238,058	229,801
Deferred revenue	72,849	-
Cash held on behalf of others	59,583	93,760
<b>Total current liabilities</b>	<b>714,210</b>	<b>2,238,149</b>
Long-Term Debt, less current maturities	936,655	-
<b>Total liabilities</b>	<b>1,650,865</b>	<b>2,238,149</b>
<b>Net Assets</b>		
Unrestricted	20,551,585	17,756,111
Temporarily restricted	342,554	685,441
Permanently restricted	886,950	933,840
<b>Total net assets</b>	<b>21,781,089</b>	<b>19,375,392</b>
<b>Total liabilities and net assets</b>	<b>\$ 23,431,954</b>	<b>\$ 21,613,541</b>

THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

STATEMENT OF ACTIVITIES

Year Ended September 30, 2017

(With Summarized Financial Information for the year ended September 30, 2016)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2017	2016
Support and revenue:					
Public support:					
Bequests and grants	\$ 1,539,288	-	-	\$ 1,539,288	\$ 1,726,348
Donations	2,848,510	6,445	-	2,854,955	2,857,662
Capital campaign pledges and donations	1,621,648	15,454	-	1,637,102	1,728,364
Other	-	-	-	-	61,884
Special events, net of costs of \$73,448 and \$37,075 in 2017 and 2016, respectively	220,409	-	-	220,409	165,006
<b>Total support</b>	<b>6,229,855</b>	<b>21,899</b>	<b>-</b>	<b>6,251,754</b>	<b>6,539,264</b>
Revenue:					
Fees for services	1,001,358	-	-	1,001,358	993,465
Boutique sales, net of costs of \$146,734 and \$176,273 in 2017 and 2016, respectively	127,533	-	-	127,533	126,494
Dividend and interest income	163,524	1,485	-	165,009	156,034
Gain on investments:					
Realized	318,913	2,896	-	321,809	105,329
Unrealized	774,004	7,091	-	781,095	673,390
Gain on sale of property and equipment	4,544	-	-	4,544	-
Other	21,041	-	-	21,041	3,967
<b>Total support and revenue</b>	<b>8,640,772</b>	<b>33,371</b>	<b>-</b>	<b>8,674,143</b>	<b>8,597,943</b>
Net assets reclassified and released from restrictions:					
Satisfaction of program restrictions	423,148	(423,148)	-	-	-
Reclassification of net assets	-	46,890	(46,890)	-	-
<b>Total net assets reclassified and       released from restrictions</b>	<b>423,148</b>	<b>(376,258)</b>	<b>(46,890)</b>	<b>-</b>	<b>-</b>
Expenses:					
Program services:					
Animal care	5,031,606	-	-	5,031,606	4,850,032
Supporting services:					
Management and general	378,660	-	-	378,660	517,572
Fundraising	858,180	-	-	858,180	735,847
<b>Total supporting services</b>	<b>1,236,840</b>	<b>-</b>	<b>-</b>	<b>1,236,840</b>	<b>1,253,419</b>
<b>Total expenses</b>	<b>6,268,446</b>	<b>-</b>	<b>-</b>	<b>6,268,446</b>	<b>6,103,451</b>
<b>Change in net assets</b>	<b>2,795,474</b>	<b>(342,887)</b>	<b>(46,890)</b>	<b>2,405,697</b>	<b>2,494,492</b>
Net assets at beginning of year	17,756,111	685,441	933,840	19,375,392	16,880,900
Net assets at end of year	\$ 20,551,585	\$ 342,554	\$ 886,950	\$ 21,781,089	\$ 19,375,392

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended September 30, 2017**

**(With Summarized Financial Information for the year ended September 30, 2016)**

	Program	Supporting Services			2017	2016
	Services	Management	Fund-	Total		
	Animal	and General	Raising			
	Care					
Salaries	\$ 2,686,303	\$ 200,021	\$ 186,195	\$ 386,216	\$ 3,072,519	\$ 3,180,963
Employee health and retirement benefits	439,240	32,706	30,444	63,150	502,390	648,271
Payroll taxes	241,495	17,982	16,738	34,720	276,215	278,420
<b>Total salaries and related expenses</b>	<b>3,367,038</b>	<b>250,709</b>	<b>233,377</b>	<b>484,086</b>	<b>3,851,124</b>	<b>4,107,654</b>
Agents' costs	22,721	-	-	-	22,721	11,065
Depreciation	273,143	20,783	2,969	23,752	296,895	147,902
Development	-	-	558,493	558,493	558,493	406,254
Food and supplies	235,863	-	-	-	235,863	275,423
Humane education	39,054	-	-	-	39,054	35,227
Insurance	89,851	6,836	977	7,813	97,664	90,236
Interest	23,729	1,805	258	2,063	25,792	18,101
Miscellaneous	17,596	28,708	-	28,708	46,304	45,082
Occupancy	209,256	15,922	2,274	18,196	227,452	183,733
Office supplies	52,391	8,732	26,195	34,927	87,318	57,767
Postage	3,022	756	3,778	4,534	7,556	9,638
Professional fees	162,906	24,915	3,833	28,748	191,654	169,829
Staff education	714	-	-	-	714	2,517
Telephone	38,243	4,780	4,781	9,561	47,804	40,791
Transportation	68,120	7,569	-	7,569	75,689	56,671
Travel and dues	4,890	2,445	2,445	4,890	9,780	31,179
Veterinary care	399,568	-	-	-	399,568	373,855
Website maintenance	23,501	4,700	18,800	23,500	47,001	40,527
<b>Total functional expenses</b>	<b>\$ 5,031,606</b>	<b>\$ 378,660</b>	<b>\$ 858,180</b>	<b>\$ 1,236,840</b>	<b>\$ 6,268,446</b>	<b>\$ 6,103,451</b>

THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

STATEMENT OF CASH FLOWS

Year Ended September 30, 2017

(With Comparative Financial Information for the year ended September 30, 2016)

	2017	2016
Cash Flows From Operating Activities		
Change in net assets	\$ 2,405,697	\$ 2,494,492
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	296,895	147,902
Realized gain on investments	(321,809)	(105,329)
Unrealized gain on investments	(781,095)	(673,390)
Gain on sale of property and equipment	(4,544)	-
Capital campaign pledges and donations	(1,637,102)	(1,728,364)
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	150,174	3,675,629
Inventories	(14,243)	4,666
Prepaid expenses and other	41,239	(9,981)
Increase (decrease) in:		
Accounts payable	36,853	(64,999)
Accrued expenses	8,257	36,708
Deferred revenue	72,849	-
<b>Net cash provided by operating activities</b>	<b>253,171</b>	<b>3,777,334</b>
Cash Flows From Investing Activities		
Purchase of property and equipment	(6,495,773)	(5,662,711)
Proceeds from sale of property and equipment	401,557	720
Purchase of investments	(1,165,632)	(2,055,455)
Proceeds from sale of investments	1,347,812	1,692,587
<b>Net cash used in investing activities</b>	<b>(5,912,036)</b>	<b>(6,024,859)</b>
Cash Flows From Financing Activities		
Payments on long-term debt	(413,581)	(60,283)
Proceeds from long-term debt	950,000	-
Proceeds from capital campaign donations	1,659,942	1,214,213
Transfer of cash from cash designated for new facility	3,699,711	1,120,172
<b>Net cash provided by financing activities</b>	<b>5,896,072</b>	<b>2,274,102</b>
<b>Increase in cash and cash equivalents</b>	<b>237,207</b>	<b>26,577</b>
Cash and cash equivalents:		
Beginning	179,394	152,817
Ending	\$ 416,601	\$ 179,394
Supplemental Disclosure of Cash Flow Information		
Cash payments for interest	\$ 25,792	\$ 18,101
Supplemental Schedule of Non-Cash Investing Activity		
Property and equipment purchases included in accounts payable	\$ 140,909	\$ 1,348,394

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

---

### Note 1. Nature of Activities and Significant Accounting Policies

#### Nature of activities:

The Erie County Society for the Prevention of Cruelty to Animals (the Society) is a not-for-profit corporation organized to provide effective means for the prevention of cruelty to animals, to enforce all laws which are now, or may hereafter be enacted for the protection of animals, and to secure by lawful means the arrest, conviction and punishment of all persons violating such laws. The Society receives absolutely no governmental support.

A summary of the Society's significant accounting policies follows:

#### Contributions:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Contributions received and unconditional promises to give are measured at their fair value and are reported as increases in net assets.

The Society reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Gifts of land, buildings and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash for other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Society reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support in the statement of activities.

#### Donated services:

A substantial number of volunteers have donated significant amounts of their time to the Society's efforts during the year; however, these donated services are not reflected in the financial statements since these services do not require specialized skills.

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

---

### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

#### Donor-restricted and board-designated funds:

The New York Prudent Management of Institutional Funds Act (NYPMIFA or the Act), New York's version of the Uniform Prudent Management of Institutional Funds Act, governs the management and investment of funds held by not-for-profit corporations and other institutions. The Society has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of donor-restricted funds which is prudent, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Society classifies as permanently restricted net assets (a) the original value of gifts donated to the donor-restricted fund, (b) the original value of subsequent gifts to the donor-restricted fund, and (c) accumulations to the fund made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Society in a manner consistent with the standards of prudence prescribed by NYPMIFA.

When making a determination to appropriate or accumulate donor-restricted funds, the Society considers the following: the duration and preservation of the fund; the purposes of the donor-restricted 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; where appropriate and circumstances would otherwise warrant, alternatives to expenditure of the fund, giving due consideration to the effect that such alternatives may have on the Society; and the investment policies of the Society.

From time-to-time, the fair value of assets associated with individual donor-restricted funds may fall below the level that the donor or relevant law requires the Society to retain as a fund of perpetual duration. Deficiencies of this nature would be reported in temporarily restricted net assets to the extent accumulated gains are available to absorb such loss, otherwise unrestricted net assets. There were no deficiencies of this nature for the years ended September 30, 2017 and 2016.

The Society has adopted investment and spending policies for investment assets that attempt to provide a predictable stream of funding to the Society while seeking to maintain the purchasing power of the funds. Investment assets include those assets of donor-restricted funds that the Society must hold in perpetuity or for a donor-specified period(s), as well as board-designated funds. Under this policy, as approved by the Board of Directors, the investment assets are to be invested in a manner that is intended to achieve returns, net of fees, in excess of a relevant balanced benchmark as defined by the target asset allocation while assuming a moderate level of investment risk.

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

---

### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

#### Donor-restricted and board-designated funds (continued):

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 and fixed income investments to achieve its long-term return objectives within prudent risk constraints.

The Society's Board of Directors will review the performance of investment assets at least annually and will appropriate for distribution an amount it feels is appropriate. Annual spending from investment assets is targeted at no greater than 5% of the average value of the investment assets over the trailing five years as of July 31<sup>st</sup> of each year. The spending policy allows for deviations as directed by the Board of Directors to support the mission of the Society. The Society's objective is to maintain the purchasing power of the investment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

#### Cash and cash equivalents:

The Society considers all cash accounts and all highly liquid debt instruments purchased with a maturity of three months or less, except accounts (a) that are designated for long-term investment as part of the board-designated and donor-restricted funds or amounts designated for construction costs of the new facility, and (b) are not subject to withdrawal restrictions or penalties, to be cash equivalents.

The Society maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Society has not experienced any losses in such accounts. The Society believes it is not exposed to any significant credit risk on cash and cash equivalents.

#### Cash held on behalf of others:

The Society holds cash on behalf of two unrelated organizations. The cash is reported in the statement of financial position as a current asset with a corresponding current liability to the organizations.

One organization holds a fundraising initiative, for which the Society collects donations, accumulates and holds the cash, until the organization determines where the funds will be donated. The other organization, Maddie's Fund, provides for contributions to be disbursed to the Society and various other organizations upon meeting certain requirements.



**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS  
(With Comparative Financial Information for 2016)**

---

**Note 1. Nature of Activities and Significant Accounting Policies (Continued)**

Receivables:

Receivables are carried at their original amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded when received.

Inventories:

Inventories consisting of items for sale in the Society's gift shop, pet supplies, and uniforms are stated at the lower of cost (first-in, first-out) or market.

Investments:

The Society has investments in registered investment companies along with debt and marketable equity securities, which are stated at fair value. Registered investment companies consist of mutual funds and exchange traded funds. Debt securities consist primarily of obligations of domestic corporations. Marketable equity securities consist of common stocks that are traded or listed on national exchanges.

Investment income (including gains on investments, interest and dividends) is included in the statement of activities as increases in unrestricted net assets unless the income is restricted by donor or law.

Property and equipment:

Property and equipment are carried at cost. Depreciation expense has been computed on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building	40
Furniture and equipment	3 – 35

Functional allocation of expenses:

The cost of providing the varied Society program services and other activities has been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

---

### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

#### Income taxes:

The Society is registered as a charitable organization in New York State and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code).

It is highly certain that some positions taken for income tax purposes would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. The benefit of a tax position is recognized in the financial statements only to the extent that an uncertain tax position (if any) is attributable to the Society.

Management continually evaluates its tax positions and, as a result of this evaluation, nothing has been recorded in the financial statements as management does not consider the financial effects of uncertain tax positions and penalties, if any, to have a direct and material effect on the determination of financial statement amounts taken as a whole.

The tax returns for the years ended 2014 through 2017 remain subject to examination by the Internal Revenue Service for U.S. Federal tax purposes and also by New York State for state tax purposes.

#### Use of estimates:

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

#### Comparative financial information:

The statements of activities and functional expenses are presented with prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Society's financial statements for the year ended September 30, 2016, from which the summarized information was derived.

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

---

### Note 1. Nature of Activities and Significant Accounting Policies (Continued)

#### Recent accounting pronouncements not yet adopted:

The following recently adopted accounting pronouncements represent those considered relevant and potentially significant to the Society:

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU 2015-14 which defers the effective date of ASU 2014-09 one year making it effective for annual reporting periods beginning after December 15, 2018. The Society does not expect this ASU to have a significant impact on the financial statements upon adoption.

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. ASU 2016-14 represents the first phase of an expected two phase project that will require various modifications to the current financial statement presentation in order to make information more useful for the users of the financial statements. Key changes include expanded disclosures on donor restrictions and board designations of net assets; reducing the net asset classifications from three to two; a liquidity disclosure requirement; new reporting requirements for expenses and changes to requirements for determining when restrictions on capital contributions are released. ASU 2016-14 is effective for annual reporting periods beginning after December 15, 2017. The Society is evaluating the potential impact of this new standard on the financial statements, the disclosure requirements and effective date options for the purpose of developing an implementation strategy.

#### Subsequent events:

Management has evaluated subsequent events through February 9, 2018, which is the date that the financial statements were available to be issued.

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS  
(With Comparative Financial Information for 2016)**

**Note 2. Investments**

Investments at September 30, 2017 and 2016 consist of the following:

	2017		2016	
	Cost	Fair Value	Cost	Fair Value
Common Stocks	\$ 3,353,173	\$ 5,507,301	\$ 3,248,710	\$ 4,720,781
Bonds	519,427	474,053	680,673	659,570
Registered Investment Companies	2,370,134	2,941,456	2,173,722	2,621,735
	<b>\$ 6,242,734</b>	<b>\$ 8,922,810</b>	<b>\$ 6,103,105</b>	<b>\$ 8,002,086</b>

A summary of investment income activity on the above investments for the years ended September 30, 2017 and 2016 is as follows:

	2017	2016
Realized gain	\$ 321,809	\$ 105,329
Unrealized gain	781,095	673,390
Gain on investments	<b>\$ 1,102,904</b>	<b>\$ 778,719</b>
Dividend and interest income	<b>\$ 160,456</b>	<b>\$ 151,888</b>

**Note 3. Fair Value Measurements of Financial Instruments**

Accounting principles generally accepted in the United States of America establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority level to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

---

### Note 3. Fair Value Measurements of Financial Instruments (Continued)

The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Society has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at September 30, 2017 and 2016.

*Common Stocks:* Valued at fair value based on quoted market prices in active markets.

*Bonds:* Consist of fixed income debt securities which are valued at approximate fair value as determined by a service provider to the obligation custodian using a pricing model.

*Registered Investment Companies:* Exchange traded funds and mutual funds, except for money market mutual funds, are valued at the daily closing price as reported by the fund. Exchange traded funds and mutual funds owned by the Society are open-end funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The Society deems funds owned by them to be actively traded.

*Money Market Mutual Fund:* Valued at the daily closing price as reported by the fund. The money market mutual fund held by the Society is an open-end mutual fund that is registered with the SEC that generally transacts at a stable \$1.00 NAV representing its estimated fair value. On a daily basis the fund's NAV is determined by the fund based on the amortized cost of the fund's underlying investments.

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS**  
**(With Comparative Financial Information for 2016)**

**Note 3. Fair Value Measurements of Financial Instruments (Continued)**

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Society believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Society's assets at fair value at September 30, 2017 and 2016:

	2017			
	Level 1	Level 2	Level 3	Total
Common Stocks:				
Consumer goods	\$ 912,622	\$ -	\$ -	\$ 912,622
Financials	1,120,704	-	-	1,120,704
Healthcare	713,671	-	-	713,671
Industrials	542,128	-	-	542,128
Materials	628,853	-	-	628,853
Services	770,887	-	-	770,887
Technology	818,436	-	-	818,436
	<u>5,507,301</u>	-	-	<u>5,507,301</u>
Bonds	-	474,053	-	474,053
Registered Investment				
Companies:				
Bond funds	201,243	-	-	201,243
Commodities	24,081	-	-	24,081
Foreign large blend	92,740	-	-	92,740
Inflation-protected bonds	91,589	-	-	91,589
Large-cap blend	527,243	-	-	527,243
Mid-cap blend	875,371	-	-	875,371
Money market	-	562,704	-	562,704
Small-cap blend	566,485	-	-	566,485
	<u>2,378,752</u>	<u>562,704</u>	-	<u>2,941,456</u>
	<u>\$ 7,886,053</u>	<u>\$ 1,036,757</u>	<u>\$ -</u>	<u>\$ 8,922,810</u>

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS**  
**(With Comparative Financial Information for 2016)**

**Note 3. Fair Value Measurements of Financial Instruments (Continued)**

	2016			Total
	Level 1	Level 2	Level 3	
<b>Common Stocks:</b>				
Consumer goods	\$ 811,517	\$ -	\$ -	\$ 811,517
Financials	918,252	-	-	918,252
Healthcare	660,879	-	-	660,879
Industrials	390,750	-	-	390,750
Materials	647,959	-	-	647,959
Services	523,682	-	-	523,682
Technology	767,742	-	-	767,742
	<u>4,720,781</u>	<u>-</u>	<u>-</u>	<u>4,720,781</u>
Bonds	-	659,570	-	659,570
<b>Registered Investment</b>				
<b>Companies:</b>				
Commodities	24,515	-	-	24,515
Foreign large blend	75,881	-	-	75,881
Inflation-protected bonds	74,814	-	-	74,814
Large-cap blend	988,097	-	-	988,097
Mid-cap blend	427,920	-	-	427,920
Money market	-	419,381	-	419,381
Small-cap blend	611,127	-	-	611,127
	<u>2,202,354</u>	<u>419,381</u>	<u>-</u>	<u>2,621,735</u>
	<u>\$ 6,923,135</u>	<u>\$ 1,078,951</u>	<u>\$ -</u>	<u>\$ 8,002,086</u>

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

# THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## 2017 NOTES TO FINANCIAL STATEMENTS (With Comparative Financial Information for 2016)

### Note 4. Property and Equipment

Property and equipment at September 30, 2017 and 2016 consist of the following:

	2017	2016
Land and land improvements	\$ 537,915	\$ 703,232
Building	12,340,787	2,318,706
Furniture and equipment	1,448,957	2,168,462
Construction-in-progress – new facility	-	7,619,811
	<u>14,327,659</u>	<u>12,810,211</u>
Less accumulated depreciation	715,969	3,792,901
	<u>\$ 13,611,690</u>	<u>\$ 9,017,310</u>

Beginning in 2016 and continuing in 2017, the Society constructed a new facility. The Society moved into the new facility in April of 2017 and sold the existing facility. Construction was financed with the combination of capital campaign donations and a bank demand note (Note 5).

### Note 5. Notes Payable, Bank

The Society has two available revolving demand notes with a bank secured by all assets of the Society, with an aggregate maximum borrowing capacity of \$350,000. Borrowed amounts bear interest at the prime rate. Outstanding borrowings amounted to \$0- and \$349,989 at September 30, 2017 and 2016, respectively.

During 2016, the Society obtained a demand note available through April 2019 with a bank containing a maximum borrowing capacity of \$7,000,000 to finance the construction of the new facility (Construction Note). Borrowings are limited to 100% of eligible pledges receivable from certain organizations, 90% of eligible pledges receivable from individuals and 80% of investment accounts. Borrowed amounts bear interest payable monthly based on one-month LIBOR plus 1.8% (3.05% at September 30, 2017).

The Construction Note contains various covenants including that investments must not fall below \$5,000,000 at the end of each fiscal year. The Construction Note is secured by a general security interest in all non-realty assets of the Society and includes an assignment of certain pledge receivables and investment accounts. At September 30, 2017, the Society was in compliance with its loan covenants.



**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS  
(With Comparative Financial Information for 2016)**

**Note 5. Notes Payable, Bank (Continued)**

Pursuant to the terms of the Construction Note, upon completion of construction, the Society may elect to convert up to \$3,000,000 of borrowings to a mortgage with a five-year term, twenty-five year amortization, and interest equal to one-month LIBOR plus 2.6%. The securitization by the investment account will be released when the note is converted to a mortgage secured by the facility. The Society intends to refinance outstanding borrowings on the Construction Note in 2018. Accordingly, the Construction Note has been presented in the statement of financial position according to the mortgage terms resulting from refinancing. Outstanding borrowings on the Construction Note amounted to \$950,000 and \$-0- at September 30, 2017 and 2016, respectively.

The aggregate maturities of long-term debt outstanding at September 30, 2017, assuming the Construction Note is refinanced, are as follows:

<u>Years ending September 30,</u>	
2018	\$ 13,345
2019	23,585
2020	24,510
2021	25,470
2022	26,468
2023	<u>836,622</u>
Total	<u>\$ 950,000</u>

**Note 6. Temporarily Restricted Net Assets**

Temporarily restricted net assets as of September 30, 2017 and 2016 are available for the following purposes or periods:

	<u>2017</u>	<u>2016</u>
Contributions to be received in future years to support the new building capital campaign	\$ <b>187,197</b>	\$ 358,204
Contributions received to support the new building capital campaign	-	174,390
Other restricted for a specific use	<u>155,357</u>	152,847
	<u>\$ <b>342,554</b></u>	<u>\$ 685,441</u>

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS  
(With Comparative Financial Information for 2016)**

**Note 6. Temporarily Restricted Net Assets (Continued)**

Net assets were released from donor restrictions for the years ended September 30, 2017 and 2016 as follows:

	<b>2017</b>	2016
Satisfaction of program restrictions:		
Expended for construction of new facility	\$ 360,852	\$ 4,615,691
Incurring expenses for program activities	<u>62,296</u>	<u>32,739</u>
	<u>\$ 423,148</u>	<u>\$ 4,648,430</u>

**Note 7. Permanently Restricted Net Assets**

Permanently restricted net assets as of September 30, 2017 and 2016 are restricted to:

	<b>2017</b>	2016
Investment in perpetuity, the income from which is expendable to support any activities of the Society	\$ 786,950	\$ 786,950
Investments in perpetuity, the income from which is to be used to provide financial support to members of the community unable to afford veterinary costs	<u>100,000</u>	<u>146,890</u>
	<u>\$ 886,950</u>	<u>\$ 933,840</u>

In 2017, at the request of the donor, the Society reclassified \$46,890 of permanently restricted net assets originally classified in the donor-restricted fund to temporarily restricted net assets.

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS  
(With Comparative Financial Information for 2016)**

**Note 8. Board-Designated Fund**

The Society’s Board of Directors has established a board-designated fund, from unrestricted net assets, to support its mission to create a caring and kind community that encourages fair and humane treatment of all creatures. Changes in the board-designated fund for the years ended September 30, 2017 and 2016 are as follows:

	<b>2017</b>	2016
Board-designated fund, beginning balance	<b>\$ 7,068,246</b>	\$ 5,973,549
Contributions	<b>195,958</b>	1,114,090
Investment return:		
Interest and dividend income	<b>141,201</b>	132,143
Gain on investments	<b>970,556</b>	677,486
	<b>1,111,757</b>	809,629
Appropriation of board-designated fund investment assets for expenditure	<b>(398,463)</b>	(829,022)
Board-designated fund, ending balance	<b>\$ 7,977,498</b>	\$ 7,068,246

The board-designated fund is designated for the following at September 30, 2017:

Board-designated to balance the 2018 operating budget	\$ 1,721,266
Board-designated for long-term use	6,256,232
Board-designated fund	<u>\$ 7,977,498</u>

Annually, the Board of Directors approves the designation of investment assets to supplement budgeted excess expenses over revenues. Contributions and bequests received throughout the year reduce the need to use investment assets in the board-designated fund. Therefore, actual amounts withdrawn from the board-designated fund to cover the budget short-fall will vary.

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS**  
**(With Comparative Financial Information for 2016)**

**Note 9. Donor-Restricted Funds**

Changes in, and net asset composition of, the donor-restricted funds for the years ended September 30, 2017 and 2016 are as follows:

	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted funds, September 30, 2015	\$ -	\$ 886,950	\$ 886,950
Contributions	-	46,890	46,890
Investment return:			
Interest and dividend income	19,745	-	19,745
Gain on investments	101,233	-	101,233
	<u>120,978</u>	<u>-</u>	<u>120,978</u>
Appropriation of donor-restricted funds for expenditure	<u>(120,978)</u>	<u>-</u>	<u>(120,978)</u>
Donor-restricted funds, September 30, 2016	-	933,840	933,840
Reclassification (Note 7)	<u>46,890</u>	<u>(46,890)</u>	<u>-</u>
Investment return:			
Interest and dividend income	19,255	-	19,255
Gain on investments	132,348	-	132,348
	<u>151,603</u>	<u>-</u>	<u>151,603</u>
Appropriation of donor-restricted funds for expenditure	<u>(140,131)</u>	<u>-</u>	<u>(140,131)</u>
Donor-restricted funds, September 30, 2017	<u>\$ 58,362</u>	<u>\$ 886,950</u>	<u>\$ 945,312</u>

**THE ERIE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**2017 NOTES TO FINANCIAL STATEMENTS  
(With Comparative Financial Information for 2016)**

---

**Note 10. Major Contributors and Bequests**

Capital campaign contributions from one donor amounted to \$1,317,000 for the year ended September 30, 2017. Capital campaign contributions from another donor amounted to \$1,012,521 for the year ended September 30, 2016. A bequest of \$939,941 was received during the year ended September 30, 2016.

\* \* \* \* \*