



Friends of CITY DOGS Cleveland

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Report Generated on: 07/15/2022

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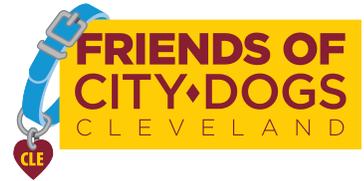
Friends of CITY DOGS Cleveland

📍 Cleveland, OH

🌐 <https://friendsofcitydogscleveland.com/>

📞 216-577-7372

[View GuideStar Profile](#)



Gold
Transparency
2022

Candid.

MISSION

To provide financial assistance for the animals at Cleveland Animal Care and Control, which includes daily enrichment opportunities, medical care and supporting the CITY DOGS adoption and volunteer programs.

EIN

84-5003484

RULING YEAR

2020

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

2020

MAIN ADDRESS

1212 West 67th St.
Cleveland, OH
44102

AFFILIATION TYPE

Independent Organization

CONTACT

Michelle deBock, Board
President
(216) 577-7372
info@friendsofcitydogscleveland.com

PRINCIPAL OFFICER

Michelle deBock

BOARD CHAIR

Michelle deBock

SUBJECT AREA

Domesticated animals

Animal welfare

NTEE Code

Single Organization Support
(D11)

PROGRAMS

1. CITY DOGS Cleveland

Population(s) served: Adults

POPULATIONS SERVED

1. Adults

COMPLIANCE

- ✓ IRS Pub 78 Verified as of July 2022
- ✓ IRS BMF 509(a) (2) as of July 11, 2022
- ✗ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(2) organization

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✗ Diversity Data Reported?
- 3** Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, July 2022

CITY DOGS Cleveland

Population(s) Served:

General/Unspecified

In 2014, Cleveland Animal Care and Control launched CITY DOGS Cleveland, a volunteer and adoption program designed to “increase adoptions by changing the image of the pit bull type dogs who make up the majority of the kennel population, preparing them for adoption into loving homes, and providing as many opportunities as possible for the public to get to know them as the amazing family members they were meant to be.”

Financials

FISCAL YEAR START: 01/01

FISCAL YEAR END: 12/31

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability		2020
Unrestricted surplus (deficit) before depreciation		\$217,539
As a % of expenses		329.7%
Unrestricted surplus (deficit) after depreciation		\$213,650
As a % of expenses		305.7%

Revenue Composition		
Total revenue (unrestricted & restricted)		\$378,111
Total revenue, % change over prior year		0.0%
Program services revenue		0.0%
Membership dues		0.0%
Investment income		0.0%
Government grants		0.0%
All other grants and contributions		96.2%
Other revenue		3.8%

Expense Composition		
Total expenses before depreciation		\$65,989
Total expenses, % change over prior year		0.0%
Personnel		0.0%
Professional Fees		0.0%
Occupancy		0.0%
Interest		0.0%
Pass-Through		0.0%
All other expenses		100.0%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2020
Total Expenses (after depreciation)	\$69,878
One Month of Savings	\$5,499
Debt Principal Repayment	\$0
Fixed Asset Additions	\$20,000
Total Full Costs (estimated)	\$95,377

Capital Structure Indicators

Liquidity

Months of cash	51.6
Months of cash and investments	51.6
Months of estimated liquid unrestricted net assets	35.9

Balance Sheet Composition

Cash	\$283,727
Investments	\$0
Receivables	\$2,000
Gross land, buildings, and equipment (LBE)	\$20,000
Accumulated depreciation (% of LBE)	19.4%
Liabilities (as % of assets)	0.3%
Unrestricted net assets	\$213,650
Temporarily restricted net assets	N/A
Permanently restricted net assets	N/A
Total restricted net assets	\$94,582
Total net assets	\$308,232

Key Data Checks

Material Data Errors

2020

No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- [Formulas for key metrics](#)
- ['Key Revenue & Expense Data from Form 990'](#)
- ['Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, July 2022

PRINCIPAL OFFICER

Michelle deBock

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Michelle deBock

Cleveland Municipal School District

Term: 2023 - 2020

BOARD MEMBERS

Caitlyn DiFilippo

Self-Employed

Robert Heffner

Moen

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Michelle Debock	President	\$0	\$0	\$0
Caitlyn Difilippo	Secretary	\$0	\$0	\$0
Robert Heffner	Treasurer	\$0	\$0	\$0

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Not Applicable

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

Yes

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

Not Applicable

Organizational Demographics

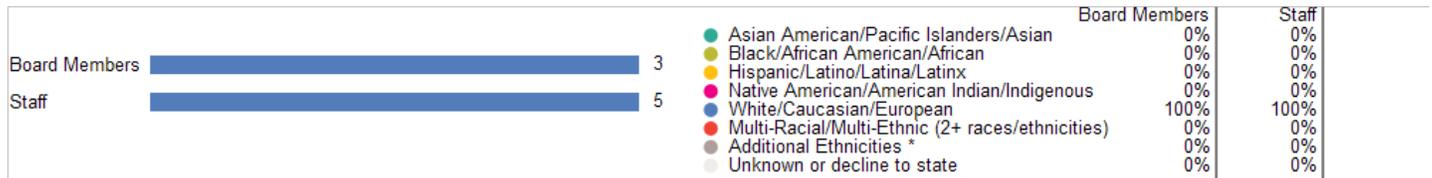
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

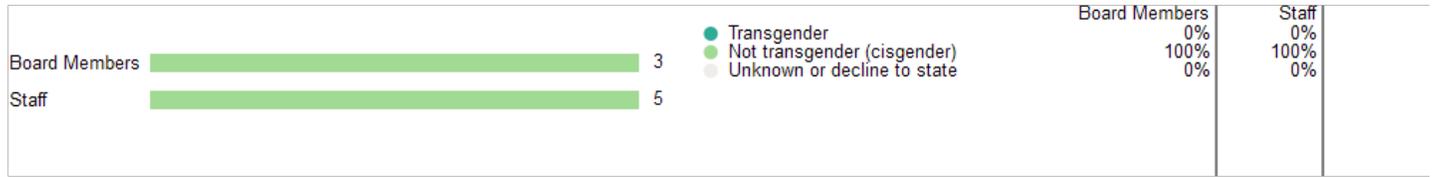
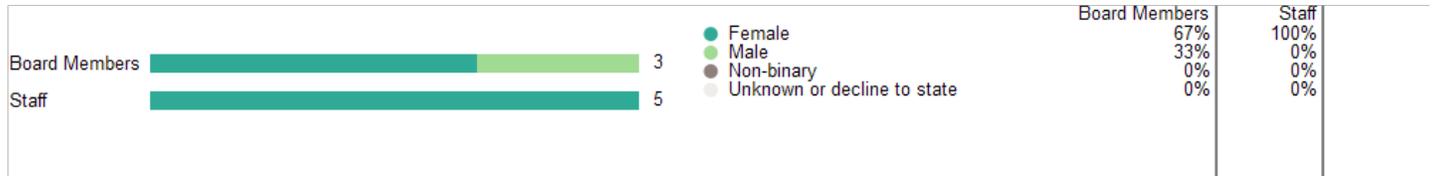
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Female, Not transgender (cisgender)
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

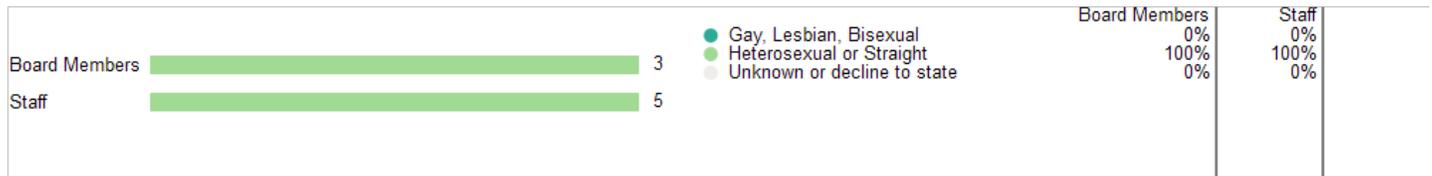
Race & Ethnicity



Gender Identity



Sexual Orientation



Disability

No data.

We do not display staff or senior staff disability information for organizations with fewer than 15 staff.

Appendix

Key Documents

IRS Forms 990

[2020 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

Not Available

Key Organization Documents

[2021 Annual Report](#)

['Key Revenue & Expense Data from Form 990'](#)

['Key Balance Sheet Data from Form 990'](#)

GuideStar Charity Check

Friends of CITY DOGS Cleveland

1212 West 67th St.
Cleveland, OH 44102

- ✓ Foundation Status Code: PC*
- ✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details

✓ IRS Pub 78
verified

Organization name	Location	Most recent IRS Publication 78
Friends of City Dogs Cleveland	Lakewood, OH	July 2022
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
84-5003484	A public charity (50% deductibility limitation).	July 18, 2022

IRS Business Master File Details

IRS BMF 509(a)(2)

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
FRIENDS OF CITY DOGS CLEVELAND	July 11 2022	Section 509(a)(2) organization
EIN	IRS subsection	Ruling date
84-5003484	This organization is a <u>501(c)(3) Public Charity</u>	03/2020

This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

-GuideStar acquires all IRS data directly from the Internal Revenue Service.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.

-The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.