Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment 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. Part I - Identification Taxpayer identification number (TIN) Name of exempt organization, employer, or other filer, see instructions. Type or **Print** FRIENDS FOR ANIMALS OF METRO DETROIT 38-3171570 File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 16121 RECKINGER ROAD return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. 48126 DEARBORN, MI Enter the Return Code for the return that this application is for (file a separate application for each return) 01 Application Is For Return | Application Is For Return Code Code Form 990 or Form 990-EZ 01 Form 4720 (other than individual) 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) 12 05 Form 8870 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of CATALYST ELEMENT CONSULTING 2130 MADISON AVE. - TOLEDO, OH 43604 Telephone No. (517)442-3003 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 . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until NOVEMBER 15 , 20 24 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: X calendar year 20 23 or tax year beginning ______, 20 ____, and ending ___ If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За 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. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Department of the Treasury Internal Revenue Service

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

		2002 calendar year, or tax year beginning	and	onding					
_		2023 calendar year, or tax year beginning	anu	ending	1				
	heck if pplicabl				D Employer identi	fication number			
X	Addre chang	FRIENDS FOR ANIMALS OF	METRO DETROIT						
	Name chang	Doing business as			38-3171	570			
]Initial return	Number and street (or P.O. box if mail is not de	livered to street address)	Room/suite	E Telephone numb	er			
	Final return	16121 RECKINGER ROAD			(313)943	3-2697			
	termin ated	City or town, state or province, country, and	ZIP or foreign postal code		G Gross receipts \$	3,527,464.			
	Amen	DEARBORN, MI 48126	.		H(a) Is this a group	return			
	Applic tion	F Name and address of principal officer: COR	Y KELLER		for subordinate				
	pendi	SAME AS C ABOVE			H(b) Are all subordinates included? Yes No				
T	ax-ex	empt status: X 501(c)(3) 501(c) ()	(insert no.) 4947(a)(1)	or 527	7 ` ´	a list. See instructions			
	Vebsi				H(c) Group exempti				
			ssociation Other	L Year		M State of legal domicile; MI			
	ırt I	Summary		•		v			
	1	Briefly describe the organization's mission or most	significant activities: THE	FRIEND	S ARE DEDIC	ATED TO THE			
Governance		RESCUE, PROTECTION, AND A							
'n	2	Check this box if the organization disco	ntinued its operations or dispo	sed of more	than 25% of its net a	ssets.			
Ş.	3	Number of voting members of the governing body	(Part VI, line 1a)		3	17			
Ğ	4	Number of independent voting members of the government	verning body (Part VI, line 1b)		4	16			
တ္		Total number of individuals employed in calendar y				75			
/itie		Total number of volunteers (estimate if necessary)			_	370			
Activities &	7 a	Total unrelated business revenue from Part VIII, co	78	0.					
_<	b	Net unrelated business taxable income from Form	990-T, Part I, line 11		7t	0.			
					Prior Year	Current Year			
d)	8	Contributions and grants (Part VIII, line 1h)			1,888,122	2,287,271.			
Revenue	9	Program service revenue (Part VIII, line 2g)			192,394	487,404.			
eve	10	Investment income (Part VIII, column (A), lines 3, 4	and 7d)		-90,830	-17,295.			
Œ		Other revenue (Part VIII, column (A), lines 5, 6d, 8c			400,548				
		Total revenue - add lines 8 through 11 (must equal			2,390,234	3,202,426.			
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0 .	0.			
	14	Benefits paid to or for members (Part IX, column (A	s), line 4)		0 .				
ý	15	Salaries, other compensation, employee benefits (F	Part IX, column (A), lines 5-10)		1,168,637				
Expenses	16a	Professional fundraising fees (Part IX, column (A), I Total fundraising expenses (Part IX, column (D), lin	ine 11e)		0 .	0.			
be	b	Total fundraising expenses (Part IX, column (D), line	e 25) <u>350,8</u>	13.					
ш		Other expenses (Part IX, column (A), lines 11a-11d			1,102,260				
	18	Total expenses. Add lines 13-17 (must equal Part I	X, column (A), line 25)		2,270,897				
	19	Revenue less expenses. Subtract line 18 from line	12		119,337				
Net Assets or Fund Balances				Ве	ginning of Current Year				
sets	20	Total assets (Part X, line 16)			8,243,211.				
t As	21				125,415				
	22	Net assets or fund balances. Subtract line 21 from	line 20		8,117,796	8,869,361.			
	rt II	Signature Block							
		Ities of perjury, I declare that I have examined this return,				ny knowledge and belief, it is			
true,	correc	t, and complete. Declaration of preparer (other than office	er) is based on all information of w	hich preparer	has any knowledge.				
		Cignoture of officer			Doto				
Sig		Signature of officer	380		Date				
Her	е	CORY KELLER, PRESIDENT & (CEO						
		Type or print name and title	Γ		Date Check	□ DTIN			
<u>.</u>		Print/Type preparer's name	Preparer's signature		if	PTIN			
Paid		CAITLIN BAINTER	CAITLIN BAINTER	L	1/13/24 self-empl				
Prep		Firm's name CLIFTONLARSONALLE			Firm's EIN	41-0746749			
Use	Unly								
		MAUMEE, OH 43537			Phone no. 4.	19-794-2000 X Yes No			
May	tne II	RS discuss this return with the preparer shown abo	vez See instructions			X Yes No			

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Par	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 FRIENDS ARE DEDICATED TO THE RESCUE, PROTECTION, AND ADOPTION OF
	COMPANION ANIMALS IN NEED WHILE INSPIRING THE HUMAN-ANIMAL BOND. WE
	MEET OUR MISSION BY:
	-SAVING 100% OF HEALTHY AND TREATABLE ANIMALS.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	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 X 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 \$1,923,085. including grants of \$) (Revenue \$)
	OUR PROGRAMS PROVIDE CARE, REHABILITATION, AND SUPPORT FOR HOMELESS
	ANIMALS, FACILITATING ADOPTIONS AND REUNITING LOST PETS WITH THEIR
	OWNERS. IN 2023, OUR INTAKE INCLUDED 2,671 ANIMALS (815 DOGS, 1,738
	CATS, AND 118 DOMESTIC ANIMALS AND WILDLIFE), WHILE ACHIEVING A LIVE
	RELEASE RATE OF 84%. ALL ADOPTED CATS AND DOGS RECEIVE AGE-APPROPRIATE
	VACCINES, ARE SPAYED OR NEUTERED, AND ARE MICROCHIPPED. ADDITIONALLY,
	THE SHELTER WELCOMED AND SUPPORTED OVER 7,702 VISITORS DURING THE YEAR
	THROUGH THESE VARIOUS PROGRAMS.
	40.004
4b	(Code:) (Expenses \$) (Expenses \$) (Revenue \$)
	FRIENDS FOR ANIMAL'S MISSION FOCUSES ON EDUCATION AND OUTREACH TO
	ENHANCE THE HUMAN-ANIMAL BOND AND SAVE 100% ADOPTABLE ANIMALS THROUGH
	VARIOUS PROGRAMS. KEY AREAS INCLUDE SPAYING AND NEUTERING,
	MICROCHIPPING, VACCINATION CLINICS, AND DOG TRAINING. THESE EFFORTS AIM
	TO PROVIDE SERVICES THAT SUPPORT PET OWNERSHIP AND HELP KEEP PEOPLE AND
	THEIR PETS TOGETHER, ULTIMATELY STRENGTHENING COMMUNITIES AND REDUCING
	THE NUMBER OF HOMELESS PETS.
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 1,943,069.
	Form 990 (2023)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		<u> X</u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		<u> </u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		7.7	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	١	v	
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		<u> </u>
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			x
a	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
u	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	11d		х
	Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116		
•	the organization's slability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
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? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> X</u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			,,
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	_	v	
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	_
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"		v	
00	complete Schedule G, Part III	19	Х	X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21		х
	domestic government on it active, conditingly, line it! If "Yes," complete Schedule I, Parts I and II	41		

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Pa	Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			l
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			X
04.5	Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	23		
24a				
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		x
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		1
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
Ū	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
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? If "Yes," complete			
	Schedule L. Part I	25b		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a	Х	l
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			- v
0.4	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		_
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			x
22	Schedule N, Part II	32		1
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	33		X
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	33		1
5 4		34		X
35a	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
-	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pa	rt 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
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 19	-		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			

332004 12-21-23

Form **990** (2023)

(gambling) winnings to prize winners?

Form 990 (2023) FRIENDS FOR ANIMALS OF METRO DETROIT

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

					Yes	No			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	1				110			
	filed for the calendar year ending with or within the year covered by this return	2a	75						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return		•	2b	х				
3a				3a		Х			
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b					
	At any time during the calendar year, did the organization have an interest in, or a signature or other a								
	financial account in a foreign country (such as a bank account, securities account, or other financial a		•	4a		Х			
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 A	ccour	nts (FBAR).						
5а	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		Х			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	ction?		5b		X			
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5с					
6a	6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit								
	any contributions that were not tax deductible as charitable contributions?			6a		X			
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons o	r gifts						
	were not tax deductible?			6b					
7	Organizations that may receive deductible contributions under section 170(c).								
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	rvices	provided to the payor?	7a	X				
b				7b	Х				
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as req	uired						
	to file Form 8282?	 T	 T	7c		X			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	•	7e		Х			
е	3, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,								
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr			7f		X			
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g					
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, airplanes,			7h					
8	and a second and the second and the second and the second and the second								
9									
	Did the conscient accomplishing makes and to called distributions and according 40000								
_									
10	 b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? Section 501(c)(7) organizations. Enter: 								
а	Initiation fees and capital contributions included on Part VIII, line 12	10a							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter:		•						
	Gross income from members or shareholders	11a							
	Gross income from other sources. (Do not net amounts due or paid to other sources against								
	amounts due or received from them.)	11b							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041	?	12a					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.								
а	Is the organization licensed to issue qualified health plans in more than one state?			13a					
	Note: See the instructions for additional information the organization must report on Schedule O.								
b	Enter the amount of reserves the organization is required to maintain by the states in which the		I						
	organization is licensed to issue qualified health plans	13b							
С	Enter the amount of reserves on hand	13c				77			
14a				14a 14b		X			
	b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O								
15									
	excess parachute payment(s) during the year?								
If "Yes," see the instructions and file Form 4720, Schedule N.									
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	t inco	me?	16		X			
47	If "Yes," complete Form 4720, Schedule O. Section F01(a)(21) examinations. Did the trust, or any disqualified or other person engage in any set	.+i, .:+: -							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac			17					
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.			17					
	n 100, complete i onn 0000.								

332005 12-21-23

Form **990** (2023)

Part VI Governance, Management, and Disclosure. For each "Yes" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X							
Sec	tion A. Governing Body and Management										
			Yes	No							
1a	Enter the number of voting members of the governing body at the end of the tax year 17										
	If there are material differences in voting rights among members of the governing body, or if the governing										
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.										
b	Enter the number of voting members included on line 1a, above, who are independent										
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	1									
_	officer, director, trustee, or key employee?	2		х							
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision										
3		_		х							
	of officers, directors, trustees, or key employees to a management company or other person?	3		X							
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		_							
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	<u>5</u>		X							
6	6 Did the organization have members or stockholders?										
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or										
	more members of the governing body?	7a		X							
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or										
	persons other than the governing body?	7b		X							
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:										
а	The governing body?	8a	X								
b	Each committee with authority to act on behalf of the governing body?	8b	Х								
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the										
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		Х							
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)										
	(This Section B requests information about policies not required by the internal nevertue code.)		Yes	No							
102	Did the organization have local chapters, branches, or affiliates?	10a	100	X							
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	IUa									
b		106									
44-	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	v								
	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 Describe on Schedule O the process, if any, used by the organization to review this Form 990.										
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X								
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X								
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe										
	on Schedule O how this was done	12c	Х								
13	Did the organization have a written whistleblower policy?	13	X								
14	Did the organization have a written document retention and destruction policy?	14	X								
15	Did the process for determining compensation of the following persons include a review and approval by independent										
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?										
а	The organization's CEO, Executive Director, or top management official	15a	X								
	Other officers or key employees of the organization	15b	Х								
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.										
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a										
	taxable entity during the year?	16a		х							
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	100									
b											
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's	16h									
Soc	exempt status with respect to such arrangements? tion C. Disclosure	16b									
17	List the states with which a copy of this Form 990 is required to be filed MI										
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)	s only)	availal	ole							
	for public inspection. Indicate how you made these available. Check all that apply.										
	X Own website Another's website X Upon request Other (explain on Schedule O)										
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an	d finan	cial								
	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										
	CATALYST ELEMENT CONSULTING - (517)442-3003										
	2130 MADISON AVE., TOLEDO, OH 43604										

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average	(-1-		(C Pos	ition			(D) Reportable	(E) Reportable	(F) Estimated
	hours per	box	, unles	ss per	son is	than o	n an	compensation	compensation	amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer Officer		Highest compensated snat		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) CORY KELLER	60.00									
INCOMING PRESIDENT AND CEO				Х				88,822.	0.	2,244.
(2) ELAINE GREENE	4.81									
BOARD SECRETARY		Х		Х				38,999.	0.	0.
(3) KIMBERLY CROSS	60.00									
OUTGOING PRESIDENT AND CEO				Х				10,020.	0.	0.
(4) AL KAMMERER	21.33									
BOARD MEMBER		Х						0.	0.	0.
(5) ALEXANDRA CATTELAN	0.96									
BOARD MEMBER		Х						0.	0.	0.
(6) BEVERLY HANNAH-JONES	0.17									
BOARD MEMBER		Х						0.	0.	0.
(7) DAVID KOCAB	0.38									
ASSOCIATE GENERAL COUNSEL		Х		Х				0.	0.	0.
(8) FREDERICK JOHNS	0.77									
CHAIR OF BOARD GOVERNANCE		Х		Х				0.	0.	0.
(9) JACKIE LOVEJOY	0.38								_	_
BOARD MEMBER		Х						0.	0.	0.
(10) JEFFREY DIZIK	0.96									
MEDICAL DIRECTOR		Х		Х				0.	0.	0.
(11) JIM STREET	3.85									
FINANCE COMMITTEE CHAIR		Х		Х				0.	0.	0.
(12) JUDITH BELKNAP	0.56								_	_
BOARD MEMBER		Х						0.	0.	0.
(13) JULIE WALKER	0.38									
BOARD MEMBER		Х						0.	0.	0.
(14) LAURIE BUHR	5.96									
BOARD PRESIDENT		Х		Х				0.	0.	0.
(15) MARY KATE ABRAHAM	0.67									_
BOARD MEMBER	1	Х						0.	0.	0.
(16) MARYANN WRIGHT	10.10									_
BOARD CHAIR	_	Х		Х				0.	0.	0.
(17) RANDE MEDWED WRIGHT	1.75									_
BOARD MEMBER		X						0.	0.	990 (2022)

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)												
(A)	(B)	(C)						(D)	(E)		(F)	
Name and title	Average	(do		Posi		l than c	ne	Reportable	Reportable		Estimate	ed
	hours per	box	, unles	ss per	rson i	s both	an	compensation	compensation	۱	amount	of
	week	_	cer an	a a a	recto	r/trust	iee)	from	from related		other	
	(list any hours for	recto						the	organizations		compensa	
	related	or di	ee			sated		organization	(W-2/1099-MISC/ 1099-NEC)		from th	
	organizations	rustee	trust		ee ee	n be n		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		organizat and relat	
	below	ndividual trustee or director	ntiona	L	nploy	st cor	×	10001420)			organizati	
	line)	Indivi	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				9	
(18) RICHARD TRUETT	1.96											
BOARD MEMBER		Х						0.		0.		0.
(19) STEVEN PITSILLOS	5.19											
BOARD MEMBER		Х						0.		0.		0.
1b Subtotal								137,841.		0.	2,2	
c Total from continuation sheets to Part VI	, Section A							0.		0.		0.
d Total (add lines 1b and 1c)								137,841.		0.	2,2	44.
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove) wh	o re	eceived more than \$100,	000 of reportable			_
compensation from the organization											1,4	0
										1	Yes	No
3 Did the organization list any former officer,			еу е	mpl	oye	e, or	hig	hest compensated empl	oyee on			37
line 1a? If "Yes," complete Schedule J for s											3	X
4 For any individual listed on line 1a, is the su	•							•	-			37
and related organizations greater than \$150											4	X
5 Did any person listed on line 1a receive or a											_	v
rendered to the organization? [f "Yes," com Section B. Independent Contractors	<u>plete Schedul</u>	e <i>J f</i> e	or su	ıch r	oers	on .					5	<u> </u>
· · · · · · · · · · · · · · · · · · ·									100 000 of some			
Complete this table for your five highest containing the available for your five highest containing for the available for your five highest containing for the available for your five highest containing for the property of the propert										ensai	lion irom	
the organization. Report compensation for	ne calendar ye	ear e	riuir	ig w	itri C	or wii	LITIII	-	ear.		(C)	
(A) Name and business	address							(B) Description of s	ervices	С	(C) ompensatio	n
ROUNDTABLE-SIX LLC								MARKETING,				
580 KIRTS SUITE 300, TROY	MT 48	೧ ឧ	4					ADVERTISING A	AND SOCT		199,8	90.
300 KIKIB BOILE 300, IKOI	, 111 10	00	_				T	IDVERTIBING I	END DOCT		100,0	
							\dashv					
							\dashv					
2 Total number of independent contractors (ii	ncluding but n	ot lin	nited	to t	thos	e lis	ted	above) who received mo	ore than			

Form 990 (2023) FRIENDS
Part VIII Statement of Revenue

			Check if Schedule O contains a re	snonse (or note to any lin	e in this Part VIII			
			Griddi i Gorieddio G Goritainio a re	эропос	or rioto to arry iii	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenue excluded
							function revenue	business revenue	from tax under sections 512 - 514
				1					SECTIONS 212 - 214
nts	1	а	Federated campaigns1	a					
ir our		b	Membership dues1	b					
S, O		С	Fundraising events1	С	41,634.				
i i		d	Related organizations1	d					
Contributions, Gifts, Grants and Other Similar Amounts		е	Government grants (contributions)	е					
Sign		f	All other contributions, gifts, grants, and						
her				f 2,	245,637.				
즐		a		g \$	-				
Š		_	Total. Add lines 1a-1f	J 1 +		2,287,271.			
0 10		<u>''</u>	Total: Add lines 1a 11		Business Code				
	_	_	CITY OF DEARBORN CO	מיחד	541900	343,533.	343,533.		
ice	2		PET ADOPTION FEES	NIK	541900				
er.				311 T		102,022.			
n S		С	SPAY, NEUTER, MICRO	CHI	541900	41,849.	41,849.		
ran Sev		d							
Program Service Revenue		е							
ď		f	All other program service revenue						
		g	Total. Add lines 2a-2f			487,404.			
	3		Investment income (including dividend	s, intere	st, and				
						57,570.			57,570.
	4		Income from investment of tax-exempt						
	5		Royalties	-					
	_			Real	(ii) Personal				
	6	2	Gross rents 6a		()				
			· ··· 						
			Rental income or (loss) 6c						
			Net rental income or (loss)		(::\ O+l= =::				
	7	а	(7)	urities	(ii) Other				
			assets other than inventory 7a		143,435.	-			
		b	Less: cost or other basis						
ine			and sales expenses		218,300.				
Revenue		С	Gain or (loss)7c		-74,865.				
Re			Net gain or (loss)	<u></u>		-74,865.			-74,865.
her	8	а	Gross income from fundraising events (not	:					
₹			including \$ 41,634.	of					
			contributions reported on line 1c). See						
			Part IV, line 18		508,379.				
		b	Less: direct expenses		105,338.				
			Net income or (loss) from fundraising e			403,041.			403,041.
			Gross income from gaming activities.						,
	Ŭ	u	Part IV, line 19		16,846.				
		h	Less: direct expenses		1,400.				
					1,400.	15,446.			15,446.
			Net income or (loss) from gaming activ	ities	I	13,440.			13,440.
	10	а	Gross sales of inventory, less returns		7 061				
			and allowances			-			
			Less: cost of goods sold		0.	T 0.61			
-		С	Net income or (loss) from sales of inve	ntory	 I	7,061.	7,061.		
ဟ					Business Code				
ë e	11	а	OTHER INCOME		900099	19,498.	19,498.		
Miscellaneous Revenue		b							
e e		С							
isc B		d	All other revenue						
2			Total. Add lines 11a-11d			19,498.			
	12		Total revenue. See instructions			3,202,426.	513,963.	0.	401,192.
_						•			

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 (**D**) Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 140,085. 129,058. 11,027. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 1,018,127. 855,759. 69,891. 92,477. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 15,740. 68,239. 47,830. 4,669. Other employee benefits 9 86,045. 73,138. 6,023. 6,884. 10 Payroll taxes Fees for services (nonemployees): Management Legal 49,358. 25,283. 2,795. 77,436. Accounting Lobbying Professional fundraising services. See Part IV, line 17 2,275. 2,275. Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 105,250. 104,765. 485. column (A), amount, list line 11g expenses on Sch O.) 7,447. 9,769. 190. 2,132. Advertising and promotion 12 57,009. 36,245. 6,935. 13,829. Office expenses 13 12,582. 10,525. 2,057. Information technology 14 15 Royalties 115,648. 110,006. 2,829. 2,813. 16 Occupancy 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... Conferences, conventions, and meetings 19 20 Payments to affiliates 21 140,516. 126,464. 7,026. 7,026. Depreciation, depletion, and amortization 22 28,297. 24,016. 2,524. 1,757. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 194,826. 90,367. 104,459. ANNUAL APPEALS/FUNDRAIS PET SUPPLIES AND CARE 170,134. 170,134. 146,985. 63,740. 146,985. VETERINARY SERVICES 51,354. 5,179. 7,207. d DUES AND SUBSCRIPTIONS 13,898. 13,898. All other expenses 2,450,861. 1,943,069. 156,979. 350,813. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form **990** (2023)

Pai	rt X	Balance Sneet					
		Check if Schedule O contains a response or not	e to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			329,101.	1	590,413.
	2	Savings and temporary cash investments			2,996,118.	2	1,695,792.
	3	Pledges and grants receivable, net			162,000.	3	195,054.
	4	Accounts receivable, net	33,559.	4	81,811.		
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	ontributor, or 35%				
		controlled entity or family member of any of thes	se perso	ons		5	
	6	Loans and other receivables from other disquali	-				
		under section 4958(f)(1)), and persons described				6	
ts	7	Notes and loans receivable, net				7	2
Assets	8	Inventories for sale or use			3,770.	8	3,770.
⋖	9				5,437.	9	18,137.
	10a	Land, buildings, and equipment: cost or other		7 001 046			
		basis. Complete Part VI of Schedule D		7,821,946.	2 061 755		C 00C 010
				835,134.	3,861,755.	10c	6,986,812. 592,810.
	11	Investments - publicly traded securities			542,307.	11	592,810.
	12	Investments - other securities. See Part IV, line 1			12		
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets	309,164.	14	39,895.		
	15	Other assets. See Part IV, line 11	8,243,211.	15	10,204,494.		
	16 17	Total assets. Add lines 1 through 15 (must equ	118,484.	16 17	1,291,135.		
	18	Accounts payable and accrued expenses Grants payable	110,404.	18	1,251,155.		
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
"	22	Loans and other payables to any current or form					
Liabilities		trustee, key employee, creator or founder, subst					
ig		controlled entity or family member of any of these				22	
<u>"</u>	23	Secured mortgages and notes payable to unrela				23	
	24	Unsecured notes and loans payable to unrelated		• • • • • • • • • • • • • • • • • • • •		24	
	25	Other liabilities (including federal income tax, pa					
		parties, and other liabilities not included on lines	i 17-24).	Complete Part X			
		of Schedule D			6,931.	25	43,998.
	26	Total liabilities. Add lines 17 through 25			125,415.	26	1,335,133.
		Organizations that follow FASB ASC 958, che	ck here	· X			
ses		and complete lines 27, 28, 32, and 33.					
lan	27				4,902,697.	27	4,373,199. 4,496,162.
Ba	28	Net assets with donor restrictions			3,215,099.	28	4,496,162.
ğ		Organizations that do not follow FASB ASC 9					
F		and complete lines 29 through 33.					
ţ	29	Capital stock or trust principal, or current funds				29	
SSe	30	Paid-in or capital surplus, or land, building, or ed				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			0 117 706	31	0 060 261
ž	32	Total net assets or fund balances			8,117,796.	32	8,869,361. 10,204,494.
	33	Total liabilities and net assets/fund balances			8,243,211.	33	Form 990 (2023

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Pai	t XI Reconciliation of Net Assets							
	Check if Schedule O contains a response or note to any line in this Part XI							
1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,20	2,4	<u> 26.</u>			
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,45	,450,86				
3	Revenue less expenses. Subtract line 2 from line 1	3	751,56					
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,11	<u>96.</u>				
5	Net unrealized gains (losses) on investments							
6	Donated services and use of facilities	6						
7	Investment expenses	7						
8	Prior period adjustments	8						
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,							
	column (B))	10	8,86	9,3	<u>61.</u>			
Pai	t XII Financial Statements and Reporting							
	Check if Schedule O contains a response or note to any line in this Part XII							
				Yes	No			
1	Accounting method used to prepare the Form 990: Cash X Accrual Other							
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.							
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?							
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a						
	separate basis, consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?		2b	X	<u> </u>			
	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:							
	X Separate basis Consolidated basis Both consolidated and separate basis							
С	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?		2c	X	$ldsymbol{f eta}$			
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.						
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the							
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X			
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required							
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b					
			Form	990	(2023)			

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

			FRIENDS FOR AN	IMALS OF METI	RO DET	ROIT		3	8-3171570				
Pa	art I	Reason for P	ublic Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructions	S.					
The	orga		te foundation because it is: (I										
1	Č	A church, convention	on of churches, or associatio	n of churches described	in sectio	n 170(b)(1	I)(A)(i).						
2		A school described	in section 170(b)(1)(A)(ii).	Attach Schedule E (Form	n 990).)								
3		7	perative hospital service orga			(b)(1)(A)(ii	ii).						
4		- ·	organization operated in cor				•	(iii). Enter	the hospital's name.				
•		city, and state:	organization operates in co.	, amonom man a moophan		0001.0	(2)(.)()	,	and mospital o maine,				
5		_	erated for the benefit of a col	lege or university owned	l or operate	ed by a go	vernmental un	it describe	ad in				
3		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		7		antal unit described in	costion 17	70/6//4//4/	(4)						
6	X	7	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in										
′	Δ	_		ntial part of its support if	om a gove	ernmentai	unit or from the	e generai p	oublic described in				
_		7	A)(vi). (Complete Part II.)	(4)(4)(1) (0									
8		7	described in section 170(b)(
9			earch organization described										
		•	on-land-grant college of agric	ulture (see instructions).	Enter the r	name, city	, and state of t	he college	or				
		university:											
10			at normally receives (1) more	than 33 1/3% of its supp	ort from co	ontributior	ns, membershi	p fees, and	d gross receipts from				
		activities related to	its exempt functions, subjec	t to certain exceptions; a	and (2) no i	more than	33 1/3% of its	support f	rom gross investment				
		income and unrelat	ed business taxable income	(less section 511 tax) fro	m busines	ses acqui	red by the orga	anization a	ıfter June 30, 1975.				
		See section 509(a)	(2). (Complete Part III.)										
11		An organization org	ganized and operated exclusi	vely to test for public sat	fety.See 🧯	section 50	09(a)(4).						
12		An organization org	ganized and operated exclusi	vely for the benefit of, to	perform th	ne functio	ns of, or to car	ry out the	purposes of one or				
		more publicly supp	orted organizations describe	d in section 509(a)(1) o	r section (509(a)(2).	See section 5	09(a)(3). (Check the box on				
		lines 12a through 1	2d that describes the type of	f supporting organizatior	and com	plete lines	12e, 12f, and	12g.					
а	ı [Type I. A support	ting organization operated, s	upervised, or controlled	by its supp	orted org	anization(s), ty	pically by	giving				
		the supported or	ganization(s) the power to reg	gularly appoint or elect a	majority o	f the direc	tors or trustee	s of the su	ipporting				
		organization. You	ı must complete Part IV, Se	ections A and B.									
b		Type II. A suppor	rting organization supervised	or controlled in connect	ion with its	s supporte	ed organization	(s), by hav	ring				
			ement of the supporting orga										
		organization(s). Y	ou must complete Part IV,	Sections A and C.	•		_						
c	; [ally integrated. A supporting		in connect	ion with, a	and functionall	y integrate	ed with,				
			anization(s) (see instructions					, 0	,				
c	ı [ctionally integrated. A supp	·				ed organiz	zation(s)				
	_		onally integrated. The organiz					_					
			instructions). You must con										
e	, г		the organization received a					Type III					
	_		rated, or Type III non-function				1,700 1, 1,700 11	, . , po					
f	Fr	nter the number of sup		iany integrated eapperti	ig organiz	u.i.o.i.i.							
		·	ormation about the supporte	d organization(s).									
	,	(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	inization listed	(v) Amount of	monetary	(vi) Amount of other				
		organization		(described on lines 1-10 above (see instructions))	in your governi Yes	No	support (see ins	structions)	support (see instructions)				
				above (see instructions))									
Tota													
ı OT	al						1		1				

(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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and	` ,	,	, ,	, ,	, ,	,,
	membership fees received. (Do not						
	include any "unusual grants.")	1738926.	1337087.	2741582.	1888122.	2245637.	9951354.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
_	furnished by a governmental unit to						
	the organization without charge	46,000.	46,000.	46,000.	46,000.	46.000.	230,000.
4	Total. Add lines 1 through 3	1784926.	1383087.	2787582.	1934122.		10181354.
	The portion of total contributions						
Ŭ	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,						
6	column (f) Public support. Subtract line 5 from line 4.						10181354.
	etion B. Total Support						10101334.
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4	1784926.	1383087.	2787582.	1934122.	2291637.	10181354.
	Gross income from interest,	17013201	13030071	27073021	19911111	2232037	101013311
Ü	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	35,017.	19,471.	30,770.	12,571.	57 570.	155,399.
۵	Net income from unrelated business	33,017.	10,111	30,770.	12,371.	37,370.	133,333.
9							
	activities, whether or not the						
10	business is regularly carried on Other income. Do not include gain						
10	or loss from the sale of capital						
	assets (Explain in Part VI.)	3,530.					3,530.
44	Total support. Add lines 7 through 10	3,3301					10340283.
	Gross receipts from related activities,	oto (ooo inatruotia	no)			12	103402031
	First 5 years. If the Form 990 is for th	•	,	ourth or fifth tax v			
13	organization, check this box and stop						
Sec	etion C. Computation of Publi						·····
	Public support percentage for 2023 (li			olumn (f))		14	98.46 %
	Public support percentage from 2022					15	83.29 %
	33 1/3% support test - 2023. If the o						
100	stop here. The organization qualifies	-					77
h	33 1/3% support test - 2022. If the co		-				
	and stop here. The organization quali						
17 a	10% -facts-and-circumstances test						
174	and if the organization meets the facts	_					
	· · · · · · · · · · · · · · · · · · ·			=			
h	meets the facts-and-circumstances test	-	•	*	-	7a and line 15 is:	
D	10% -facts-and-circumstances test	_					1070 UI
	more, and if the organization meets the				-		
19	organization meets the facts-and-circu				•		
ıø	Private foundation. If the organization	п ин посспеска в	JOX OIT HITE 13, 162	ı, 100, 17a, 0f 17b	, check this box af		Form 990) 2023

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.)

Sec	etion A. Public Support	siow, picase comp	oloto i dit ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
		(a) 2013	(6) 2020	(6) 2021	(d) ZOZZ	(6) 2020	(i) rotai
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is						
12	regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3) organization	on,
	check this box and stop here						
Sec	ction C. Computation of Publi	c Support Per	rcentage				
15	Public support percentage for 2023 (li	ne 8, column (f), c	divided by line 13,	column (f))		15	%
	Public support percentage from 2022					16	%
Sec	ction D. Computation of Inves	tment Income	e Percentage				
17	Investment income percentage for 20	23 (line 10c, colur	mn (f), divided by I	ine 13, column (f))		17	%
18	Investment income percentage from 2	2022 Schedule A,	Part III, line 17			18	%
19a	33 1/3% support tests - 2023. If the	organization did r	not check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd stop here. The	organization qual	ifies as a publicly s	supported organiza	ation	
b	33 1/3% support tests - 2022. If the line 18 is not more than 33 1/3%, che	•			•	•	
20	Private foundation. If the organization						

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

		Yes	No
	1		
	-		
	2		
	2-		
	3a		
	3b		
	0-		
	3c		
	4a		
	4b		
	4c		
	5a		
	- 1-		
	5b 5c		
	6		
	7		
	8		
	9a		
	9b		
	9с		
	10a		
	150		
	10b		
عادية	A (Forn	n 990\	2023

rai	LIV	Supporting Organizations (continued)			
		·		Yes	No
11	Has t	the organization accepted a gift or contribution from any of the following persons?			
а	A per	rson who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	pelow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
С	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail	in Part VI.	11c		
Sec	tion I	B. Type I Supporting Organizations			
				Yes	No
1	Did th	he governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		tors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		tively operated, supervised, or controlled the organization's activities. If the organization had more than one supported nization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2		he organization operate for the benefit of any supported organization other than the supported			
		nization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
		VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		rvised, or controlled the supporting organization.	2		
Sec	tion (C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors			
		istees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
		anagement of the supporting organization was vested in the same persons that controlled or managed			
		upported organization(s).	1		
Sec	tion I	D. All Type III Supporting Organizations			
				Yes	No
1	Did th	he organization provide to each of its supported organizations, by the last day of the fifth month of the			
		nization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	-	(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
		nization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	-	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
		nization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
		rganization maintained a close and continuous working relationship with the supported organization(s).	2		
3		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	•	ficant voice in the organization's investment policies and in directing the use of the organization's			
	-	ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
		orted organizations played in this regard.	3		
Sec		E. Type III Functionally Integrated Supporting Organizations			
1	Chec	ok the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
а		The organization satisfied the Activities Test. Complete line 2 below.			
b		The organization is the parent of each of its supported organizations. Complete line 3 below.			
С		The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	struction	s).	
2	Activi	ities Test. Answer lines 2a and 2b below.		Yes	No
а	Did s	ubstantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the si	upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		e supported organizations and explain how these activities directly furthered their exempt purposes,			
		the organization was responsive to those supported organizations, and how the organization determined			
		these activities constituted substantially all of its activities.	2a		
b		the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
		or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		VI the reasons for the organization's position that its supported organization(s) would have engaged in			
		e activities but for the organization's involvement.	2b		
3		nt of Supported Organizations. Answer lines 3a and 3b below.			
		he organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		ees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b		he organization exercise a substantial degree of direction over the policies, programs, and activities of each			
		supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Orgai	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust on	Nov. 20, 1970 (explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus	st complete	e Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
_4	Add lines 1 through 3.	4		
_5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
_6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	ally integrat	ed Type III supporting orga	nization (see
	instructions).			

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

e Excess from 2023

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Inspection

Name of the organization FRIENDS FOR ANIMALS OF METRO DETROIT **Employer identification number** 38-3171570

Pa	TI Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		ds or Accounts. Complete if the
		(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 w	vriting that the assets held in donor a	dvised funds
	are the organization's property, subject to the organization's e	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ac	dvisors in writing that grant funds car	be used only
	for charitable purposes and not for the benefit of the donor or	donor advisor, or for any other purpo	ose conferring
	impermissible private benefit?		Yes No
Pa			90, Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	· · · · · · · · · · · · · · · · · · ·	
	Preservation of land for public use (for example, recreat	ion or education) Preservation	n of a historically important land area
	Protection of natural habitat	Preservation	n of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization held a qualification of the complete lines 2a through 2d if the organization of the complete lines 2a through 2d if the organization of the complete lines 2a through 2d if the organization of the complete lines 2a through 2d if the complete lines 2a throu	ed conservation contribution in the fo	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		
b			
С	Number of conservation easements on a certified historic stru		2c
d	Number of conservation easements included on line 2c acquir	• • •	
_	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by	the organization during the tax
	year		
4	Number of states where property subject to conservation ease	•	
5	Does the organization have a written policy regarding the peri		
•	violations, and enforcement of the conservation easements it		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	landling of violations, and emorcing t	conservation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handl	ling of violations, and enforcing cons	ervation easements during the vear
		J , , , , , , , , , , , , , , , , , , ,	<i>5</i> ,
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 1	70(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footnote	ote to the organization's financial sta	ements that describes the
_	organization's accounting for conservation easements.		
Pa	t III Organizations Maintaining Collections of		Other Similar Assets.
	Complete if the organization answered "Yes" on Form		
па	If the organization elected, as permitted under FASB ASC 958	•	
	of art, historical treasures, or other similar assets held for publication and its Dark VIII the text of the feature to the fe		•
	service, provide in Part XIII the text of the footnote to its finance		
р	If the organization elected, as permitted under FASB ASC 958	•	
	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		
_			The state of the s
2	If the organization received or held works of art, historical trea		ncial gain, provide
	the following amounts required to be reported under FASB AS	_	•
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) 2023

Par	t III Organizations Maintaining C	ollections of Art	t, Historical Tre	asures, or Othe	er Similaı	Assets	(continue	ed)
3	Using the organization's acquisition, accessi	on, and other records	s, check any of the f	ollowing that make	significant ι	ise of its		
	collection items (check all that apply).							
а	Public exhibition	d	Loan or exc	hange program				
b	Scholarly research	е	Other					
С	Preservation for future generations							
4	Provide a description of the organization's co	ollections and explain	n how they further th	e organization's exe	empt purpos	se in Part	XIII.	
5	During the year, did the organization solicit o	r receive donations o	of art, historical treas	sures, or other simila	ar assets		_	
	to be sold to raise funds rather than to be ma						Yes	No
Pai	t IV Escrow and Custodial Arran		te if the organization	answered "Yes" or	n Form 990,	Part IV, li	ne 9, or	
	reported an amount on Form 990, Pa							
1a	Is the organization an agent, trustee, custodi						¬	
	on Form 990, Part X?					L	Yes	No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	lowing table:				A	
							Amount	
	Beginning balance							
	Additions during the year							
	Distributions during the year							
	Ending balance] v [N ₂
	Did the organization include an amount on Fo				•		」Yes	No
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds Complete if						L	
	Omplete ii	(a) Current year	(b) Prior year	(c) Two years back		ears back	(e) Four ye	ars back
19	Beginning of year balance	542,307.	622,291.	632,505.	+	59,623.		3,290.
	Contributions		· / ·	, , , , , ,		, , , , ,		, , =
	Net investment earnings, gains, and losses	55,295.	79,134.	71,271.		75,155.	10	06,498.
	Grants or scholarships	,	,	,		,		
	Other expenditures for facilities							
_	and programs	-4,792.	850.	81,485.		2,273.	4	10,165.
f	Administrative expenses	-						
g	End of year balance	592,810.	542,307.	622,291.	. 6	32,505.	5.5	59,623.
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g, column (a)) held as:	•			
а	Board designated or quasi-endowment	•	%	•				
b	Permanent endowment 100	%	_					
С	Term endowment	%						
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.						
За	Are there endowment funds not in the posse	ssion of the organiza	ition that are held an	d administered for	the			
	organization by:						Ye	es No
	(i) Unrelated organizations?						3a(i)	X
	(ii) Related organizations?						3a(ii)	X
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as require	ed on Schedule R?				3b	
4	Describe in Part XIII the intended uses of the		wment funds.					
Pai	t VI Land, Buildings, and Equipm							
	Complete if the organization answere		i	T T	•			
	Description of property	(a) Cost or o basis (investn		', '	Accumulate epreciation	ed	(d) Book va	alue
	Land	`	30	0,000.	•		300,	000.
	Buildings			6,062.	506,40	58.	3,229,	
	Leasehold improvements			-			'	
	Equipment		3,78	5,884.	328,60	56.	3,457,	218.
	Other		,		-			
	. Add lines 1a through 1e. (Column (d) must e		X. line 10c. column	(B))			6,986,	812.
		<u> </u>		. ,,			D /Form 9	

Schedule D (Form 990) 2023

	ANIMALS OF M	ETRO DETROIT 38	-3171570 Page
Part VII Investments - Other Securities Complete if the organization answered "Yes" of	on Form 000 Bort IV line	11h Soo Form 000 Port V 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
4) F	(b) Dook value	(c) Method of Valuation. Cost of Cha	or year market value
2) Closely held equity interests			
3) Other		1	
(A) (B)		1	
(C)		<u> </u>	
(D)			
(E)			
(E) (F)			
(F) (G)			
(H)			
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" o			
(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)			
otal. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes" o		11d. See Form 990, Part X, line 15.	
(a) L	Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
otal. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities	<u>(B))</u>		
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25.	
(a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) PPP LOAN PAYABLE			4,103
(3) LEASE LIABILITY			39,895
(4)			
(5)			.

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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

Schedule D (Form 990) 2023

(6) (7) (8)

Schedule D (Form 990) 2023

		Reconciliation of Revenue per Audited Financial Statemen	ts With I	Revenue per Re	turn	rage :
		Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		-		
1	Total re	evenue, gains, and other support per audited financial statements			1	3,271,173.
2	Amoun	ts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net uni	realized gains (losses) on investments	2a			
b	Donate	d services and use of facilities	2b	71,022.		
С	Recove	eries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
е	Add lin	es 2a through 2d			2e	71,022.
3	Subtra	ct line 2e from line 1			3	3,200,151.
4	Amoun	ts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investn	nent expenses not included on Form 990, Part VIII, line 7b	4a	2,275.		
b	Other (Describe in Part XIII.)	4b			
С	Add lin	es 4a and 4b			4c	2,275.
5	Total re	evenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)			5	3,202,426.
Pa		Reconciliation of Expenses per Audited Financial Stateme	nts With	Expenses per R	leturr	1
		Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1		xpenses and losses per audited financial statements			1	2,519,608.
2		ts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donate	d services and use of facilities	2a	71,022.		
b	Prior ye	ear adjustments	2b			
С	Other le	osses	2c			
d	Other (Describe in Part XIII.)	2d			
е		es 2a through 2d			2e	71,022.
3		ct line 2e from line 1			3	2,448,586.
4		ts included on Form 990, Part IX, line 25, but not on line 1:				
а		nent expenses not included on Form 990, Part VIII, line 7b	4a	2,275.		
b	,	Describe in Part XIII.)	4b			0 000
С		es 4a and 4b			4c	2,275.
5		xpenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	2,450,861.
		Supplemental Information				
		escriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV			; Part X	x, line 2; Part XI,
lines	2d and	4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additi	onal inform	nation.		
יגם	от v	TIME 2.				
LVI	ΛΙ Δ,	LINE 2:				

THE ORGANIZATION HAS RECEIVED NOTIFICATION THAT IT QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501 (C)(3) OF THE U.S. INTERNAL REVENUE CODE AND CORRESPONDING PROVISIONS OF STATE LAW AND, ACCORDINGLY, IS NOT SUBJECT TO FEDERAL OR STATE INCOME TAXES.

THE ORGANIZATION IS REQUIRED TO ASSESS WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION ON THE TECHNICAL MERITS OF THE POSITION ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION. IF THE TAX POSITION DOES NOT MEET THE MORE LIKELY THAN NOT RECOGNITION THRESHOLD, THE BENEFIT OF THAT POSITION IS NOT RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS. THE ORGANIZATION HAS DETERMINED

Schedule D (Form 990) 2023

SCHEDULE G (Form 990)

Department of the Treasury

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Employer identification number Name of the organization 38-3171570 FRIENDS FOR ANIMALS OF METRO DETROIT 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. а Mail solicitations е Solicitation of non-government grants b Internet and email solicitations Solicitation of government grants Phone solicitations Special fundraising events С g d 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. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

332081 09-13-23

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

Schedule G (Form 990) 2023

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.

			T	· ·	<u> </u>	
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
				FORE THE		(add col. (a) through
			TAILS	ANIMALS	7	col. (c))
a)			(event type)	(event type)	(total number)	
ň						
Revenue	1	Gross receipts	197,363.	75,489.	277,161.	550,013.
ш						
	2	Less: Contributions	24,016.	17,618.		41,634.
			450 045		000 464	
	3	Gross income (line 1 minus line 2)	173,347.	57,871.	277,161.	508,379.
			_			
	4	Cash prizes	0.	0.		
	_	Name and Advance				
w	5	Noncash prizes				
nse		Rent/facility costs	7,500.	9,200.	25,810.	42,510.
xpe	О	nent/raciity costs	7,300.	5,200.	25,010.	<u> </u>
Ή	7	Food and beverages	25,789.	11,181.		36,970.
Direct Expenses	'	Food and beverages				20,3,00
	8	Entertainment	2,300.		5,461.	7,761.
		Other direct expenses		4,397.	4,838.	18,097.
		Direct expense summary. Add lines 4 through			,	105,338.
		Net income summary. Subtract line 10 from li				403,041.
Pa	rt I	Gaming. Complete if the organization a	answered "Yes" on Form	990, Part IV, line 19, or	reported more than	_
		\$15,000 on Form 990-EZ, line 6a.				
a)			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
eun			(-,9-	bingo/progressive bingo	(-, gg	col. (a) through col. (c))
Revenue					4.5.04.5	4.5.04.5
	1	Gross revenue			16,846.	16,846.
	_				1 400	1 400
es	2	Cash prizes			1,400.	1,400.
ens		Namanah minan				
Α̈́	3	Noncash prizes				
Direct Expenses	1	Rent/facility costs				
Ë	7	Tient tability code				
	5	Other direct expenses				
			Yes %	Yes %	Yes %	
	6	Volunteer labor	No No	No No	X No	
	7	Direct expense summary. Add lines 2 through	5 in column (d)			1,400.
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			15,446.
				_		
		ter the state(s) in which the organization condu	_			
		the organization licensed to conduct gaming ac	tivities in each of these	states?		X Yes No
b	If "	No," explain:				
	_					
10~	\\\\	ere any of the organization's gaming licenses re	woked suspended or to	rminated during the tax s	(ear?	Yes X No
		Yes," explain:			real :	1 G3
		. 55, 5Apianii				
						_

Schedule G (Form 990) 2023

332082 09-13-23

Sch	edule G (Form 990) 2023 FRIENDS FOR ANIMALS OF METRO DETROIT 38-3	<u>3171570</u>	Page 3
11	Does the organization conduct gaming activities with nonmembers?	Yes	X No
	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	X No
13	Indicate the percentage of gaming activity conducted in:		
		13a	20
	The organization's facility	13b 100	.00 %
	An outside facility	13b H 0 0	• 0 0 %
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name CORY KELLER, PRESIDENT AND CEO		
	Address 16121 RECKINGER ROAD - DEABORN, MI 48126		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	X No
	If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$ 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:		
	Is the organization required under state law to make charitable distributions from the gaming proceeds to		
_	retain the state gaming license?	Yes	X No
h	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the		
U			
Dа	organization's own exempt activities during the tax year \$ rt IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa	rt III. linna O	0h 10h
·u		it iii, iii les 9,	90, 100,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		-

Schedule G	G (Form 990)	${ t FRIENDS}$	FOR	ANIMALS	OF	METRO	DETROIT	38-3171570	Page 4
Part IV	G (Form 990) Supplemental Infor	mation (continu	ied)						
		COntine	icu)						

SCHEDULE L

Department of the Treasury

Internal Revenue Service

(Form 990)

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

FRIENDS FOR ANIMALS OF METRO DETROIT

Employer identification number
38-3171570

	r	KIENDO .	LOK ANIMA	пο	Or I	MEIKO DEIK	$_{I}$	•	30	_ O T	113	<i>i</i> u		
Pai	rt I Excess Bene	fit Transac	tions (section 50	01(c)(3	3), secti	ion 501(c)(4), and sec	ctior	1 501(c)(29) orga	nizatio	ns on	ly)			
	Complete if the o	organization an	swered "Yes" on F	orm 9	990, Pa	art IV, line 25a or 25b	; or	Form 990-EZ, Pa	art V, li	ine 40	b.			
1			Relationship bet		ified	()5 ()					(d)	Corre	cted?	
(a) Name of disqualified person			person and or	ation	(0	(c) Description of trans			saction		Ye	es	No	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
2	Enter the amount of tax is	ncurred by the	organization man	agers	or disq	ualified persons dur	ing t	he year under						
	section 4958									\$				
3	Enter the amount of tax,	if any, on line 2	2, above, reimburs	ed by	the org	ganization				\$				
Pai	rt II Loans to and	l/or From Ir	nterested Pers	sons										
	Complete if the o	organization an	swered "Yes" on F	orm 9	990-EZ,	, Part V, line 38a, or	Forn	n 990, Part IV, Iir	ne 26;	or if th	ne orga	nizatio	on	
	reported an amou	unt on Form 99	00, Part X, line 5, 6			.					I			
	(a) Name of	(b) Relationshi				(c) original		(f) Balance due		(g) In default? (h) Appl			rd or	
	interested person	with organization	of loan		ization?	principal amount				ult?	comm	ittee?	agree	ment?
				То	From				Yes	No	Yes	No	Yes	No
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
Tota	l	·····	41-1	<u></u>		\$								
Pai	rt III Grants or As	sistance Be	enefiting Inter	este	d Per	sons								
	Complete if the o	organization an	swered "Yes" on F	orm 9	990, Pa	art IV, line 27.								
(a) Name of interested person		person	(b) Relationship between			(c) Amount of		(d) Type of			(e) Purpose of			
			interested person and the organization			assistance		assistance			assistance			
			The organiza	ation										
(1)														
(2)														
(3)														
(4)										$-\!\!\!+$				
(5)														
(6)										$-\!\!\!+$				
(7)										$-\!\!\!+$				
(8)										\dashv				
(9)										\dashv				
(40)		I .												

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

Schedule L (Form 990) 2023

Schedule L (Form 990) 2023 FRIEND Part IV Business Transactions Involv	OS FOR ANIMALS OF MET ing Interested Persons		38-3171		<u> </u>	
Complete if the organization answered	"Yes" on Form 990, Part IV, line 28a, 28	b, or 28c.				
(a) Name of interested person	(b) Relationship between interested	(c) Amount of	(d) Description of		aring of	
.,	person and the organization	transaction	transaction	organization's revenues?		
				Yes	No	
(1)STEVEN PITSILLOS	BOARD MEMBER	199,890.	PAYMENT FOR		Х	
(2)						
(3)						
_(4)						
(5)						
(6)						
_(7)						
_(8)						
(9)						
(10)						
Part V Supplemental Information						
Provide additional information for response	onses to questions on Schedule L. See in	nstructions.				
			D DED G0116			
SCH L, PART IV, BUSINESS T	RANSACTIONS INVOLVING	G INTERESTE	D PERSONS:			
(3) NAME OF DEDGON GERMAN	DIMATI I OA					
(A) NAME OF PERSON: STEVEN	PITSILLOS					
(D) DESCRIPTION OF TRANSPO	TON DAYMENT FOR CE	DUTCEC				
(D) DESCRIPTION OF TRANSAC	TION: PAYMENT FOR SE	RVICES				
SCHEDULE L, PART IV, LINE	1					
SCHEDULE L, PART IV, LINE	<u> </u>					
STEVEN PITSILLOS IS THE CE	O OF POIMOTARI.F-CIV	T.T.C A COMP	יאמע יישאיי			
SIEVEN FIISIBBOS IS THE CE	O OF ROUNDIABLE-SIX .	DDC, A COMP	MII IIIMI			
PROVIDED MARKETING, ADVERT	TSING AND SOCIAL ME	DIA SERVICE	מאדבארט ביי אי	g		
INOVIDED MARKETING, ADVERT	IBING, AND BOCIAL ME	DIA DERVICE	D TO PRIEND	<u>. </u>		
FOR ANIMALS OF METRO DETRO	тт.					
TOR ANIMALD OF METRO DETRO	11.					
		<u> </u>	<u> </u>			

SCHEDULE 0 (Form 990)

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 Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Employer identification number

Name of the organization FRIENDS FOR ANIMALS OF METRO DETROIT 38-3171570 FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: INSPIRING THE HUMAN-ANIMAL BOND. FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: -PROVIDING HIGH-QUALITY ANIMAL CARE AND ADOPTION SERVICES. -DELIVERING INNOVATIVE OUTREACH PROGRAMS AND ACTIVITIES THAT PROMOTE EDUCATION. -PROMOTING ANIMAL WELFARE LEGISLATION -EMBRACING ENVIRONMENTAL RESPONSIBILITY WITH EARTH-FRIENDLY PRACTICES AND FACILITIES. FORM 990, PART VI, SECTION A, LINE 1A: THE EXECUTIVE COMMITTEE IS COMPRISED OF THE PRESIDENT AND CEO, BOARD PRESIDENT, BOARD CHAIR, FUNDRAISING COMMITTEE CHAIR, AND FINANCE DIRECTOR. THE LEVEL OF FRIENDS FUND DISBURSEMENTS IS APPROVED IN THE BUSINESS PLAN AS PART OF THE ANNUAL STRATEGIC PLANNING PROCESS. ANY ADDITIONAL DISBURSEMENTS THROUGHOUT THE YEAR MUST FIRST BE APPROVED BY A MAJORITY VOTE OF ATTENDING MEMBERS AT EXECUTIVE COMMITTEE MEETING OR BY ANY THREE BOARD OFFICERS. SPENDING OVER THE SUM OF \$20,000 MUST BE APPROVED BY ANY TWO MEMBERS OF THE EXECUTIVE COMMITTEE. THE PRESIDENT AND CEO IS A NON-VOTING MEMBER OF THE

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

COMPLETE COPY OF THE FORM 990 WILL BE PROVIDED TO ALL MEMBERS OF THE ORGANIZATIONS GOVERNING BODY PRIOR TO FILING. THE BOARD WILL RECEIVE A

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

Schedule O (Form 990) 2023

DIGITAL COPY OF THE FORM 990.

EXECUTIVE COMMITTEE

Schedule O (Form 990) 2023 Page 2

Name of the organization Employer identification number FRIENDS FOR ANIMALS OF METRO DETROIT 38-3171570

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

CONFLICT OF INTEREST POLICY AND COMPLIANCE PROCEDURE- IT IS THE

RESPONSIBILITY OF ALL BOARD MEMBERS TO FAMILIARIZE THEMSELVES WITH THIS

POLICY AND TO COMPLY TO ENSURE COMPLIANCE OF RELATED PARTIES WITH IT.

ANNUALLY EACH BOARD MEMBER AND EMPLOYEE WILL BE PROVIDED WITH A STATEMENT

TO COMPLETE AND RETURN INDICATING THAT THEY HAVE READ, UNDERSTAND, AND ARE

IN COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY. BOARD MEMBERS WHO

KNOWINGLY OR UNKNOWINGLY VIOLATE THIS POLICY ARE SUBJECT TO CENSURE OR

REMOVAL AT THE DISCRETION OF THE BOARD. EMPLOYEES WHO KNOWINGLY OR

UNKNOWINGLY VIOLATE THIS POLICY WILL BE SUBJECT TO DISCIPLINARY ACTION,

INCLUDING POSSIBLE DISMISSAL.

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

THE FINANCE COMMITTEE IS RESPONSIBLE FOR RECOMMENDING TO THE BOARD OF
DIRECTORS ANY CHANGES TO THE COMPENSATION TO THE PRESIDENT AND CEO WHICH
INCLUDES ANY INCREASES TO BASE SALARY AND ANY ADDITIONAL CASH PAYMENTS SUCH
AS BONUSES. THE FINANCE COMMITTEE WILL CONDUCT AN ANNUAL REVIEW WHICH WILL
INCLUDE COMPETITIVE DATA AND THE PERFORMANCE OF THESE INDIVIDUALS. THE
FINANCE COMMITTEE WILL MAKE THEIR RECOMMENDATIONS BASED ON COMPETITIVE DATA
OF SALARIES OF THE LEADERS OF SIMILAR ORGANIZATIONS, AS SUPPLIED BY THE
SOCIETY OF ANIMAL WELFARE ADMINISTRATORS (SAWA) COMPENSATION SURVEY AND ANY
OTHER RELEVANT COMPENSATION INFORMATION. SAWA IS A NATIONALLY RECOGNIZED
ANIMAL WELFARE ORGANIZATION THAT CONDUCTS ANNUAL SALARIED SURVEYS. THE
BOARD OF DIRECTORS WILL CONSIDER AND VOTE ON THE FINANCE COMMITTEE
RECOMMENDATION, AS OUTLINED BY THE BYLAWS.

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

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Name of the organization FRIENDS FOR ANIMALS OF METRO DETROIT	Employer identification number 38-3171570
THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, THE	AUDITED FINANCIAL
STATEMENTS AND THE 990 ARE POSTED ON THE FRIENDS FOR ANIMA	ALS OF METRO
DETROIT WEBSITE. THEY WILL ALSO BE MADE AVAILABLE UPON REQ	QUEST.