



# PAWS CLINIC

## CONTENTS

EIN: 27-3257737  
Report Generated on: 03/28/2024

Executive Summary	2
Programs & Results	4
Financial Review	7
Operations & Leadership	9

## APPENDIX

Key Documents	17
Charity Check Report	18

# PAWS CLINIC

Taylor, MI

https://www.thepawsclinic.com

(313)451-8200

View GuideStar Profile



## MISSION

To decrease animal homelessness and needless euthanasia by making high quality, affordable spay/neuter services available to our community.

## EIN

27-3257737

## RULING YEAR

2010

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

2011

## MAIN ADDRESS

21210 Goddard Road  
Taylor, MI  
48180

## AFFILIATION TYPE

Independent Organization

## CONTACT

Kristine Jordan, Board of  
Directors President  
(313) 451-8200  
kris@thepawsclinic.com

## EXECUTIVE DIRECTOR

Terra Muscat

## DIRECTOR OF OPERATIONS

Christine Romano-McGill

## BOARD CHAIR

Kristine Jordan

## SUBJECT AREA

Domesticated animals

Animal welfare

## NTEE Code

Animal Protection and Welfare  
(includes Humane Societies  
and SPCAs) (D20)

PROGRAMS

1. Spay/Neuter Services

Population(s) served:Adults

2. Vaccine clinics

Population(s) served:Low-income people, Working poor

POPULATIONS SERVED

1. Adults

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (2) as of March 12, 2024
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(2) organization

TRANSPARENCY MEASURES

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

# Programs & Results

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## PROGRAMS

Source: Self-Reported by Organization,  
January 2023

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### Spay/Neuter Services

#### Population(s) Served:

General/Unspecified

Provide low-cost, high quality, high volume spay/neuter services for cats and dogs. Services are available to citizens, animal shelters, animal rescue groups, and feral cat caretakers.

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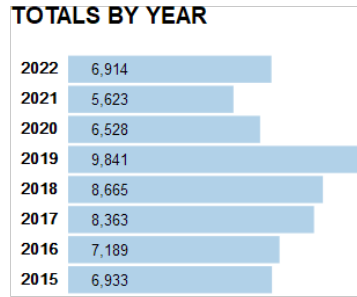
### Vaccine clinics

#### Population(s) Served: n/a

The PAWS Clinic's vaccine clinics provide affordable basic wellness services to cat and dog owners, as well as animal shelters and animal rescue groups.

RESULTS

Number of animals spayed and neutered

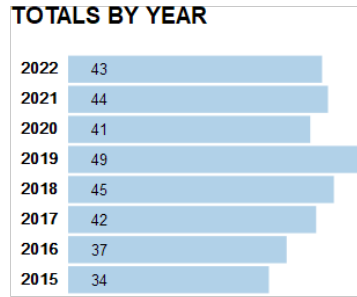


Population(s) Served: General/Unspecified

Related program: Spay/Neuter Services

**Notes:** The number of spay/neuter surgeries performed per year is an indication of the impact that The PAWS Clinic is having in our community. Our goal is to increase the number of surgeries year on year.

Average number of animals spayed and neutered per day



Population(s) Served: General/Unspecified

Related program: Spay/Neuter Services

**Notes:** As a high volume model spay/neuter clinic, our goal is to perform at least 30 surgeries per veterinarian per day.

## CHARTING IMPACT

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### What is the organization aiming to accomplish?

To reduce animal homelessness and needless euthanasia in our local animal shelters by making high quality, affordable spay/neuter services available to our community. To work with local animal shelters and rescue groups to provide discounted services to them to ensure that the animals in their programs are spayed or neutered prior to adoption.

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### What are the organization's key strategies for making this happen?

The PAWS Clinic works closely with a number of municipal shelters and animal rescue groups in our area to ensure that the animals in their custody are spayed or neutered prior to adoption. These groups work to help spread the word about our affordable, high quality services so that we can reach a higher percentage of the animal owning population.

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### What are the organization's capabilities for doing this?

The PAWS Clinic is part of the American Society for the Prevention of Cruelty to Animals' National Spay/Neuter Response Team. As such, we were trained by, and continue under the mentorship of that organization. NSNRT clinics employ best practices for safe, efficient high-volume surgeries.

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### What have and haven't they accomplished so far?

The PAWS Clinic has gained an excellent reputation in our community. Most of our business comes from word of mouth recommendations. In 2022, we completed over 6900 surgeries, for a total of almost 80,000 between September 2011 and December 2022. This high volume of sterilization surgeries means that many, many fewer litters of puppies and kittens are being born each year. As many of these unwanted litters would be destined for animal shelters and likely euthanasia, our work has already saved countless lives.

We have seen a steady decrease in intake and euthanasia rates in our local animal shelters. We believe that our high volume of surgery is a strong contributing factor to this trend.

# Financials

**FISCAL YEAR START:** 01/01  
**FISCAL YEAR END:** 12/31  
✓ Financials audited by an independent accountant

## FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements	\$1,119,502
Total expenses and losses per audited financial statements	\$982,358
Surpluses in last 5 years	4
Negative Net Assets in past 5 years	0

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with  
 Nonprofit Finance Fund®

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$36,572	\$51,249	-\$92,708	\$225,061	\$301,092
As a % of expenses	5.4%	5.9%	-11.2%	29.1%	31.7%
Unrestricted surplus (deficit) after depreciation	\$23,822	\$31,822	-\$109,428	\$213,912	\$274,768
As a % of expenses	3.4%	3.6%	-13.0%	27.3%	28.1%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$718,406	\$930,625	\$733,706	\$986,175	\$1,120,173
Total revenue, % change over prior year	7.5%	29.5%	-21.2%	34.4%	13.6%
Program services revenue	95.4%	94.3%	91.9%	74.4%	95.3%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.0%	0.0%	0.0%	0.0%
Government grants	0.0%	0.0%	0.0%	20.7%	0.0%
All other grants and contributions	3.8%	5.0%	7.3%	4.3%	4.6%
Other revenue	0.7%	0.8%	0.8%	0.6%	0.0%
Expense Composition					
Total expenses before depreciation	\$680,499	\$869,090	\$826,414	\$772,166	\$950,886
Total expenses, % change over prior year	7.4%	27.7%	-4.9%	-6.6%	23.1%
Personnel	0.0%	0.0%	61.7%	59.1%	62.6%
Professional Fees	62.7%	62.9%	2.6%	2.9%	2.1%
Occupancy	8.3%	6.5%	6.8%	7.3%	5.9%
Interest	0.0%	1.4%	0.0%	0.0%	0.0%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	29.0%	29.3%	28.8%	30.7%	29.3%

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$693,249	\$888,517	\$843,134	\$783,315	\$977,210
One Month of Savings	\$56,708	\$72,424	\$68,868	\$64,347	\$79,241
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$113,893
Total Full Costs (estimated)	\$749,957	\$960,941	\$912,002	\$847,662	\$1,170,344

## Capital Structure Indicators

Liquidity					
Months of cash	1.3	1.5	1.8	3.4	5.0
Months of cash and investments	1.3	1.5	1.8	3.4	5.0
Months of estimated liquid unrestricted net assets	0.9	1.3	-0.1	3.3	5.1
Balance Sheet Composition					
Cash	\$74,321	\$105,289	\$126,866	\$218,429	\$393,941
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$7,720	\$4,324	\$1,904	\$0	\$5,787
Gross land, buildings, and equipment (LBE)	\$309,345	\$319,793	\$327,889	\$330,376	\$337,219
Accumulated depreciation (% of LBE)	74.0%	78.0%	81.2%	83.6%	58.0%
Liabilities (as % of assets)	24.8%	16.3%	71.8%	1.4%	5.7%
Unrestricted net assets	\$132,433	\$164,255	\$54,827	\$268,739	\$543,507
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$132,433	\$164,255	\$54,827	\$268,739	\$543,507

## Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

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

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

# Operations

Source: Self-Reported by Organization, January 2023

## EXECUTIVE DIRECTOR

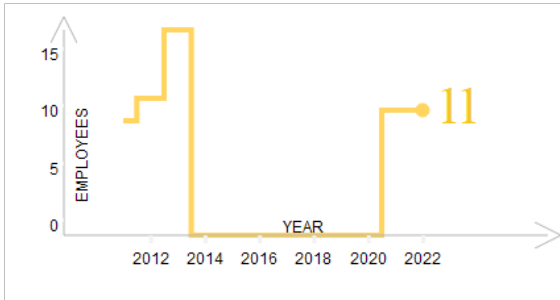
Terra Muscat

## DIRECTOR OF OPERATIONS

Christine Romano-McGill

## NUMBER OF EMPLOYEES

Source: IRS Form 990



## BOARD CHAIR

Kristine Jordan

The PAWS Clinic, retired

Term: 2023 - 2025

## BOARD CO-CHAIR

Mike Hurley

Pentiuk, Couvreur & Kobiljak

Term: 2023 - 2025

## BOARD MEMBERS

Cristy Smith

New Relic , Inc.

Donna Follbaum

Public Service Credit Union

Wayne Kosowski

Mubea Precision Springs

Tim Durand

Wayne County Community College

Jeanette Bartlett

TeleValley Mobile Home Park, Inc., retired

Mike Hurley

Pentiuk, Couvreur & Kobiljak

Kristine Jordan

The PAWS Clinic, retired

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Kristine Jordan	DIRECTOR	\$0	\$0	\$0
Cristy Smith	DIRECTOR	\$0	\$0	\$0
Wayne Kosowski	DIRECTOR	\$0	\$0	\$0
Mike Hurley	VICE PRESIDENT	\$0	\$0	\$0
Jeanette Bartlett	SECRETARY	\$0	\$0	\$0
Tim Durand	PRESIDENT	\$0	\$0	\$0
Donna Follbaum	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Mike Hurley	DIRECTOR	\$0	\$0	\$0
Kristine Jordan	DIRECTOR	\$0	\$0	\$0
Cristy Smith	DIRECTOR	\$0	\$0	\$0
Jeanette Bartlett	SECRETARY	\$0	\$0	\$0
Tim Durand	PRESIDENT	\$0	\$0	\$0
Donna Follbaum	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Tim Durand	DIRECTOR	\$0	\$0	\$0
Mike Hurley	DIRECTOR	\$0	\$0	\$0
Kristine Jordan	DIRECTOR	\$0	\$0	\$0
Cristy Smith	DIRECTOR	\$0	\$0	\$0
Jeanette Bartlett	SECRETARY	\$0	\$0	\$0
Donna Follbaum	TREASURER	\$0	\$0	\$0
Wayne Kosowski	PRESIDENT	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Kristine Jordan	DIRECTOR	\$0	\$0	\$0
Tim Durand	DIRECTOR	\$0	\$0	\$0
Mike Hurley	DIRECTOR	\$0	\$0	\$0
Cristy Smith	DIRECTOR	\$0	\$0	\$0
Wayne Kosowski	PRESIDENT	\$0	\$0	\$0
Donna Follbaum	TREASURER	\$0	\$0	\$0
Jeanette Bartlett	SECRETARY	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
SCHULTZ & ASSOCIATES PLC	37-1469125	6900 N HAGGERTY ROAD, CANTON MI 48187 USA	734-354-2380

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
ATS ADVISORS, A CPA FIRM	38-3327112	6735 PARK AVE, ALLEN PARK MI 48101 USA	313-382-6392

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
BAWOL ACCOUNTING & TAX SERVICES INC	38-2024463	6735 PARK AVENUE, ALLEN PARK MI 48101 USA	313-382-6392

BOARD LEADERSHIP PRACTICES

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

BOARD ORIENTATION & EDUCATION

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

No

CEO OVERSIGHT

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

Yes

ETHICS & TRANSPARENCY

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

No

BOARD COMPOSITION

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

No

BOARD PERFORMANCE

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

No

## Organizational Demographics

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

### Leadership

The organization's leader identifies as:  
No data

### Race & Ethnicity

No data

### Gender Identity

#### Transgender Identity

No data

### Sexual Orientation

No data

### Disability

No data.

# Appendix

Key Documents

IRS Forms 990	<a href="#">2022 990</a>
	<a href="#">2021 990</a>
	<a href="#">2021 990</a>
	<a href="#">2020 990</a>
	<a href="#">2019 990</a>
IRS Forms 990T	Not Available
Audited Financial Statements	<a href="#">2020 Audited Financial Statement</a>
	<a href="#">2019 Audited Financial Statement</a>
	<a href="#">2018 Audited Financial Statement</a>
Key Organization Documents	<a href="#">Letter of Determination</a>
	<a href="#">'Key Revenue &amp; Expense Data from Form 990'</a>
	<a href="#">'Key Balance Sheet Data from Form 990'</a>

PAWS CLINIC

21210 Goddard Road  
Taylor, MI 48180

✓ Foundation Status Code: PC\*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details			<div>✓ IRS Pub 78 verified</div>
Organization name	Location	Most recent IRS Publication 78	
Paws Clinic	Taylor, MI	March 2024	
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin	
27-3257737	A public charity (50% deductibility limitation).	March 25, 2024	

IRS Business Master File Details			IRS BMF	509(a)(2)
Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status		
PAWS CLINIC	March 12 2024	Section 509(a)(2) organization		
EIN	IRS subsection	Ruling date		
27-3257737	This organization is a <u>501(c)(3) Public Charity</u>	11/2010		
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.				

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

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

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

GuideStar Charity Check Data Sources

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

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

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

-The IRS Business Master File lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The IRS Automatic Revocation of Exemption List contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

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

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