



**2018 S.L. Gimbel
Foundation Fund
Grant Application**

RESUBMIT
*NEW
GRANTEE (2)

Internal Use Only:
Grant: 20180874

GRANTEE I.D. 24679
\$24,200

Organization / Agency Information

Organization/Agency Name: Animal Rescue League of Iowa		
Physical Address: 5452 NE 22 nd Street		City/State/Zip Des Moines, Iowa 50313
Mailing Address: Same as physical address		City/State/Zip
CEO or Director: Tom L. Colvin		Title: Chief Executive Officer
Phone: 515-473-9103	Fax:	Email: tcolvin@arl-iowa.org
Contact Person: Lora Rogers		Title: Grants & Legacy Gifts Manager
Phone: 515-473-9119	Fax:	Email: lrogers@arl-iowa.org
Web Site Address: www.arl-iowa.org		Tax ID: 42-0680427

Program / Grant Information

Interest Area: Animal Protection Education Environment Health Human Dignity

Program/Project Name: Shelter Diversion through Assistance	Amount of Grant Requested: \$24,200
Purpose of Grant Request (one sentence): To provide assistance for pet owners by offering no-cost services to help keep owned pets in their home and out of the shelter.	

Signature

Executive Director/President: (Print Name and Title) Tom L. Colvin, Chief Executive Officer	
Executive Director/President Signature: 	Date: 9/7/18

Internal Use Only:
Grant No: _____

Organization / Agency Information

Organization/Agency Name: Animal Rescue League Of Iowa Incorporated		
Physical Address: 5452 NE 22nd Street Des Moines, Iowa 50313		
Mailing Address: 5452 NE 22nd Street Des Moines IA 50313		
CEO or Director & Title: Mr. Tom Colvin, CEO		
Phone: (515) 473-9119	Fax:	Email: tcolvin@arl-iowa.org
Contact Person & Title: Lora Rogers, Grants & Legacy Gifts Coordinator		
Phone: (515) 473-9119	Fax:	Email: lrogers@arl-iowa.org
Web Site Address: http://www.arl-iowa.org		Tax ID: 42-0680427

Program / Grant Information

Program Area: Animal Protection

Program/Project Name: Shelter Diversion through Assistance			Amount of Grant Requested: \$24,200
Total Organization Budget: \$5,684,702	Per 990, Percentage of Program Service Expenses (Column B/ Column A x 100): 75.6%	Per 990, Percentage of Management & General Expenses Only (Column C / Column A x 100): 9.5%	Per 990, Percentage of Management & General Expenses and Fundraising (Column C+D / Column A x 100): 24%
Purpose of Grant Request (one sentence): To provide assistance for pet owners by offering no-cost services to help keep owned pets in their home and out of the shelter.			
Program Start Date (Month and Year): 10/1/2018		Program End Date (Month and Year): 9/30/2019	
Gimbel Grants Received: List Year(s) and Award Amount(s) N/A			

Celia Cudiamat

From: Lora Rogers <Lrogers@arl-iowa.org>
Sent: Thursday, October 04, 2018 10:26 AM
To: Celia Cudiamat
Subject: FW: Gimbel Grant Application

Please see below, so sorry you didn't receive it when I sent it.

LORA ROGERS
Grants & Legacy Gifts Manager

Animal Rescue League of Iowa
5452 NE 22nd Street, Des Moines 50313
(515) 473-9119 - lrogers@arl-iowa.org
www.arl-iowa.org



**WHO WILL HELP THEM
AFTER YOU'RE GONE?**

Leave a legacy gift for the animals.

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From: Lora Rogers
Sent: Thursday, September 20, 2018 3:03 PM
To: 'Celia Cudiamat' <ccudiamat@thecommunityfoundation.net>
Subject: RE: Gimbel Grant Application

Hi Celia,

Below is the updated application with the revisions in red, and bolded; it is followed by the cover page for the application.

Please let me know if anything further is needed and again we are grateful for this opportunity to be considered for a grant from the Gimbel Foundation Fund.

Thank you!

**2018 S. L. Gimbel Foundation Fund Grant Application
Welcome Page
Welcome to the 2018 S. L. Gimbel Foundation Fund Grant Application**

Thank you for applying to the S. L. Gimbel Foundation Fund Grant. The mission of the S.L. Gimbel Foundation is to enhance the quality of life for people and animals by providing effective support in the Founder's specific fields of interest: Animal Protection, Education, Environmental Protection and Enhancement, Health, and Human Dignity. Please take a moment to review the grant application guidelines before continuing the process (use "Guidelines" link above). After you have read and understood the guidelines, please proceed with the grant application process. Should you have any questions regarding the online grant application process, please check the "Portal Guide" link above. If your questions are not

answered via the Portal Guide, contact us using the "Contact Us" link above.

Organization Information

NOTE: If you have already started an online application and would like to resume, please CLICK HERE to login to your Applicant Account Page.

Organization/Agency Information

Organization/Agency Name

(If operating as a DBA, enter DBA name here)

Animal Rescue League Of Iowa Incorporated

Legal Name

If different from DBA/Organization/Agency Name

Animal Rescue League Of Iowa Incorporated

Tax ID

420680427

Tax Status

501(c)3

Organization Mailing Address

Street Address or P.O. Box (No residential addresses, please)

5452 NE 22nd Street

City

Des Moines

State

IA

Zip Code

50313

Organization Physical Address

Street No. and Name, City, State, Zip (No residential addresses, please)

5452 NE 22nd Street
Des Moines, Iowa 50313

Website Address

www.arl-iowa.org

Organizational Leadership (Please list CEO, President, Board Chair, Executive Director)

Prefix

Mr.

First Name

Tom

Last Name

Colvin

Title

CEO

Work Phone

(xxx-xxx-xxxx)

515-473-9103

Extension

Cell Phone

(xxx-xxx-xxxx)

Fax

(xxx-xxx-xxxx)

E-mail Address

tcolvin@arl-iowa.org

Program/Project Contact Person

Check this box if the Program/Project Contact Person is the same as the organization's primary contact listed above

Fields in this section will auto-fill.

No

Prefix

Ms

First Name

Lora

Last Name

Rogers

Title

Grants & Legacy Gifts Coordinator

Work Phone

(xxx-xxx-xxxx)

515-473-9119

Extension

Office Fax

E-mail Address

Organization/Agency Background

Organization Background

What is the history, mission, and purpose of your organization?

The mission of the Animal Rescue League of Iowa (ARL) is to promote animal welfare, strengthen the human-animal bond and prevent the overpopulation of pets.

Founded in 1926, the ARL is Iowa's largest nonprofit animal shelter. The ARL serves animals and people in need across the state, with a focus on the Des Moines metro. The ARL has grown dramatically since its founding expanding its programs and services. The most obvious growth is the number of animals the ARL provides cares for each year, in 2017 we sheltered and cared for over 10,000 animals. Through our proactive programs community outreach (which includes spay/neuter and veterinary assistance programs for owned pets), and pet behavior programs, in the past few years we have begun to see a decrease in the number of animals we care for in the shelter, but our work is far from over.

The ARL strives to serve people and pets in our community through our programs and services designed to promote animal welfare, to address the reasons animals end up in shelters, to find forever adoptive homes for the animals in our care, and to help keep pets in their homes with the people that love them.

Length of Service (number of years)

How long has the organization been providing programs and services to the community?

92

Organizational Accomplishments

What are some of your past organizational accomplishments in the last 3 years?

Published two ARL authored books, For Love of Dogs and For Love of Cats; to benefit pet owners and other shelters.

Development, implementation and funding secured for low-cost and no-cost cat/dog spay/neuter program: PetSnip, for owned cats/dogs of low income residents in the targeted Des Moines zip codes in 2015, 2016, 2017 and 2018.

Developed, initiated and secured funding for wellness clinics for seniors that live in care facilities with their pets for 2017 and 2018.

Developed and initiated TheraPets program in 2015, which provides therapeutic pet and handler visits to the community.

Contractual relationship with the City of Des Moines to provide care and all Animal Control services to over 5,000 lost and homeless animals found by the public and animals picked up and/or seized by the Animal Rescue League of Iowa Animal Control Officers who provide the service for Des Moines.

Development and implementation of facilities and programs to focus on the needs of cats in our shelter to include funding and building of the Clowder House, a separate building on our main campus which was designed for optimal housing of cats prior to adoption. Additionally we put portals in all our main building cat kennels to double the space for all cats in our care.

Developed the Community Support Services program in 2017 as part of our partnership with the Iowa Correctional Institution for Women in Mitchellville, IA. The Community Support Services (CSS) program allows offenders who are nearing the end of their sentence to work alongside ARL staff seven days a week to help care for the animals.

Programs and Activities

What are some of your current key programs and activities? Describe the communities you serve. Include populations and geographic

locations.

The ARL serves the entire state of Iowa with a focus on Polk County. Our outreach efforts have been focused in the city of Des Moines as almost 50% of our intakes come from the city of Des Moines; in 2017 the ARL took in 10,783 animals.

Principle Programs and Services

• Shelter and care for lost and found pets; Pet Receiving (of strays and owner-released animals); Pet Adoptions at four ARL locations and nine adoption partner locations in the Des Moines metro; Community Outreach Programs: spay and neuter programs, microchip and vaccination clinics, and veterinary assistance programs to low income residents in the Des Moines metro; Humane Education programs for children offered at the shelter, in the schools and in the community; TheraPets program where teams of certified pets and their handlers provide visits to nursing homes and other facilities; Pet Behavior classes and resources for owned pets; Contractual relationship with the City of Des Moines to provide care and all Animal Control services to over 5,000 lost and homeless animals found by the public and animals picked up and/or seized by the Animal Rescue League of Iowa Animal Control Officers who provide the service for Des Moines; Horse rescue and adoption program.

Program/Project Information

Program / Project Information

Interest Area

Animal Protection

Program or Project Name

Shelter Diversion through Assistance

Amount of Grant Requested

Use whole dollars, do not use \$ sign, comma, or decimal

24200

Total Organization Annual Operating Budget

Use whole dollars, do not use \$ sign, comma, or decimal

5684702

Per 990, Percentage of Program Service Expenses

Column B divided by Column A, x 100 (Please enter no more than 2 digits, i.e., 7.9)

75.6

Per 990, Percentage of Management & General Expenses Only

Column C divided by Column A, x 100 (Please enter no more than 2 digits, i.e., 7.9)

9.5

Per 990, Percentage of Management & General Expenses and Fundraising

Column C + Column D, divided by Column A, x 100 (Please enter no more than 2 digits, i.e., 7.9)

24

Purpose of Grant Request

Please summarize the project (in 25 words or less).

To provide assistance for pet owners by offering no-cost services to help keep owned pets in their home and out of the shelter.

Use of Grant Funds

How will you use the grant funds?

If granted the funds will be used to provide help for pet owners in need that live in the city of Des Moines through the ARL's Shelter Diversion through Assistance project. The project will offer the following no-cost services to help keep owned pets in their home and out of the shelter: 1. veterinary assistance for pet owners who need preventative or illness care for their pet for easily treatable issues; 2. by hosting four pet wellness clinics in Des Moines neighborhoods that are most in need, at these clinics we will offer vaccinations, flea/tick, dewormer, and ear mite treatments and pet supplies for owned pets; 3. and we will also offer pet owners in need the opportunity to learn about their dog, strengthen the human-dog bond and/or work through some behavior issues by hosting four scheduled positive reinforcement dog training classes, in Des Moines neighborhoods. At the dog training classes we will provide resources for the dog owners to help during the training classes and beyond, to include: treats, treat bags, clickers for training, and harnesses as needed.

Project Start Date

Month and Year

10/1/2018

Project End Date

Month and Year

9/30/2019

Gimbel Grants Received

List previous years with award amounts, if applicable

N/A

Statement of Need

Specify the community need you want to address and are seeking funds for.

The ARL serves the entire state of Iowa with a focus on Polk County. Our community outreach efforts have been targeted in the city of Des Moines as almost 50% of our intakes come from the city of Des Moines; in 2017 the ARL took in 10,783 animals. If the ARL were to receive a grant for the ARL's Shelter Diversion through Assistance project, we would focus our efforts the city of Des Moines. In 2014 the population of Des Moines was 209,220, the median household income was \$49,072 and 16.6% of the population was living in poverty: 11.7% for White Non-Hispanic residents, 33.3% for Black residents, 27.7% for Hispanic or Latino residents, 49.2% for American Indian residents, 4.1% for Native Hawaiian and other Pacific Islander residents, 30.5% for other race residents, 36.0% for two or more races residents.

The ARL is in the community daily providing information, resources and services for pet owners that interact with our Animal Control Officers (that serve the city of Des Moines through a contractual relationship), at our community outreach events such as the mobile food pantry, pet wellness clinics for

owned pets, microchip clinics and more. Additionally the ARL has a Pet Help Center and Pet Helpline that are staffed daily, (the Pet Help Center staff assist community members with pet issues and concerns face to face and the Pet Helpline staff members provide assistance and resources over the phone).

The ARL has a full-time Community Outreach Coordinator whose focus is to work in the under-served areas of Des Moines, building relationships, identifying needs and offering resources for folks with their pet related needs. Additionally the ARL's contractual relationship to provide all animal care and control services for the city of Des Moines greatly impacts the pets, their people and the community as our Animal Control Officers offer education and assistance for the pet owners, not just enforcement.

The ARL's community outreach program has grown to meet the needs of the community as we strive to help keep pets in their home and out of the shelter. The ARL has the staff, the volunteers and community partners in place to implement the Shelter Diversion through Assistance project, if we were to receive this grant it would greatly impact our ability to help more vulnerable pet families in our community as we work to keep them together and pets out of the shelter!

Project Description

Describe your project. How will this project enable this organization to better meet community needs? What is unique and innovative about this project?

The ARL strives to serve the people and pets in our community through our programs and services designed to promote animal welfare, to address the reasons animals end up in shelters, to find forever adoptive homes for the animals in our care, AND to help keep pets in their homes with the people that love them.

The ARL is a trusted source for all things pet related in the Des Moines metro; in addition to the grassroots efforts of the Community Outreach program, the ARL also has extensive information on our website for pet owners. Our website offers information about our outreach services, pet behavior and we also have a Pet Helpline which is staff daily where community members can call to talk to someone about pet questions or pet needs. We receive calls daily from pet owners in need in the targeted area and the Pet Helpline staff are able to schedule spay/neuter surgeries for pet owners and also provide or connect the pet owners with resources that will help them and their pet/s as funding is secured and available.

Through the Shelter Diversion through Assistance project we will provide help for pet owners in the city of Des Moines, by offering the following no-cost services to help keep owned pets in their home and out of the shelter: veterinary assistance for pet owners who need preventative or illness care for their pet; hosting pet wellness clinics in Des Moines neighborhoods that are most in need, we will offer vaccinations, flea/tick, dewormer, and ear mite treatments and pet supplies for owned pets; and we will also offer pet owners the opportunity to learn about their dog, strengthen the human-dog bond and/or work through some behavior issues by attending a positive reinforcement dog training class, offered in Des Moines neighborhoods, for dog owners in need.

If the ARL were to receive this grant we would provide veterinary, wellness care, and behavior assistance for 500+ owned pets. Experience has shown us that people want to provide for their pets and by starting with the basics the ARL can begin to develop the relationship which could naturally progress to discussing the benefits of spay/neuter for their pet, and other pet needs they may have. We know that the 500+ animals that we would be able to help through this grant are less likely to end up at the shelter due to the pet owner's desire to care for their pet, their desire to learn more about their pet and their pet's needs and they will know where to turn when they have pet related questions or needs.

Project Goal, Objectives, Activities, Expected Outcomes, and Evaluation: In fields below, state in the following order: **1. ONE Project Goal** that is a broad, aspirational statement of purpose for the project and **ONE Objective** that is a specific, measurable, verifiable, action-oriented, realistic, and time-specific statement intended to guide your organization's activities toward achieving the goal. **2. Specify the Project Activities** you will undertake to meet the objective and number of participants for each activity. **3. Expected Outcomes** are the individual, organizational, or community-level changes that can reasonably occur during the grant period as a result of the proposed activities or services. What are the key anticipated outcomes of the

project and impact on participants? State in quantifiable and verifiable terms. **4. Evaluation** How will progress towards the objectives be tracked and outcomes measured? Provide specific information on how you will collect relevant data and statistics that meet your objective and validate your expected outcomes in a quantifiable manner as you describe your evaluation process.

1. Project Goal

To help our most vulnerable pets and owners in the city of Des Moines to stay together, improve the quality of life for the pets, and keep the pets out of the shelter by providing veterinary, wellness care, and behavior assistance for 500+ owned pets.

2. Project Objective

Benefit 500+ pets by coordinating and hosting four wellness clinics to provide vaccines, over the counter medications and dog training classes for attendees.

3. Project Activities

Coordinate and host wellness clinics for pets whose owners live in the city of Des Moines. Vaccinations and over the counter flea/tick, ear mite and dewormer products dispensed, as indicated, at the wellness clinics. Schedule and coordinate drop in positive reinforcement dog training classes to occur in locations in Des Moines neighborhoods most in need.

4. Expected Outcomes

We expect to provide no-cost pet services to 500+ pet owners who are most in need, in the city of Des Moines, and desire to care for their pets but lack the resources to do so.

5. Evaluation

The ARL will evaluate the success of the Shelter Diversion through Assistance project by tracking and generating a report of the pet services provided to 500+ pet owners. We have an application process for veterinary assistance request which we will utilize for this project; for those that we provide assistance for we will track the pet's name and species, medical need, cost of veterinary care provided, and owner's name utilizing an Excel spreadsheet. For those served at the wellness clinics we will also track the pet's name, species, services provided at the wellness clinic and the pet owner's name utilizing an Excel spreadsheet. For pet owners who attend our dog training classes offered through this project we will also track the pet's name, breed and the owner's name also utilizing an Excel spreadsheet. During and at the end of the project we will compile the data to measure and report the success of the project and to validate our expected outcome of 500+ pet owners served through the ARL's Shelter Diversion through Assistance project.

***Below are some examples of how to list your Goals, Objectives, Activities, Expected Outcomes, and Evaluation: Objective, Outcome, and Evaluation should align and should be written in a linear format, using actual numbers and data that are quantifiable and verifiable.**

STATE ONE GOAL, ONE OBJECTIVE, ONE OUTCOME:

- **GOAL:** House all homeless youth ages 18-24 in Mariposa County who are physically, mentally, and legally able to work within 24 hours and help them become self-sufficient in 90 days.
- **OBJECTIVE:** House up to 145 homeless youth referred or who contact us within 24 hours.
- **OUTCOME:** We expect to provide rapid rehousing to over 45 homeless youth in 2017. **EVALUATION:** Using Build Futures' Salesforce database client management and tracking system, generate reports on the number of clients

served and housed. Track our role in housing 145 youth. Account for additional success or lower numbers of youth in the program.

Target Population

Who will this grant serve? How many people will be impacted? Provide a breakdown: Number of children, youth, adults, seniors, animals.

This grant would serve pet owners who reside in the city of Des Moines. As providers of all Animal Care and Control services for the City of Des Moines, the ARL has the data and the call records to know what neighborhoods in the city need pet help and resources most. We will target the areas of the city that are most in need, and provide pet services and resources for the benefit of the pets, their owners and the community. We anticipate 1,500+ people will be impacted. Our goal is to serve 500+ animals and with each animal there are typically an average of 3 people in the family. 1,500 = 500 adults, 500 youth, 500 children. The wellness clinics provide an invaluable opportunity for the community's youth to learn about pet care and the responsibilities of being a pet owner.

Project Timeline

Provide a timeline for implementing the project. Include timeframes for specific activities, as appropriate.

If funded, the project will begin on October 1, 2018 and end on September 30, 2019. The ARL will offer veterinary assistance to pet owners in need and develop a schedule for the four wellness clinics and choose the neighborhoods and locations for the events and begin planning the events! Although we plan to host the wellness clinics indoors for the safety of the animals and to control the environment we will not plan to host any events during December-February as the cold weather tends to keep folks indoors during the Iowa winter. We will schedule our dog training classes to coincide with our wellness clinics and will plan to schedule each training class 1-2 weeks after the wellness clinic so the clinic attendees that express interest in the training classes can attend and benefit most.

Projects in the Community

How does this project relate to other existing projects in the community? Who else in the community is providing this service or has a similar project? Who are your community partners, if any? How are you utilizing volunteers?

We are not aware of any other organizations in the Des Moines metro that provides the pet wellness clinics and services that the ARL would provide with the Shelter Diversion through Assistance project.

In 2016 the ARL entered a partnership with the Des Moines Area Religious Council (DMARC) they provide food pantry and other basic needs services in the Des Moines metro. Also in 2016 DMARC initiated their mobile food pantry services where they go to areas most in need in the community and are unable to go to the main food pantry. DMARC invited the ARL to join them at targeted Des Moines locations to provide pet food and supplies for the food pantry client's pets. This partnership has been very success and provides a great engagement opportunity to connect pet owners with other human services and vice versa. This partnership will allow the ARL to connect with pet owners who are most in need to make them aware of the wellness clinics. The ARL also partners with two veterinary clinics for our veterinary assistance and wellness clinic programs; these partnerships benefit the veterinary clinics, the pets served, their owners and the community.

Project Future

Project Future / Sustainability

Explain how you will support the project after the grant performance period. Include plans for fundraising or increasing financial support designated for the project.

The ARL will sustain this program by seeking sponsorships, grants, partnerships, and donations to cover the costs to implement this very important program.

Governance, Executive Leadership, and Management: Key Personnel / Staff Qualifications

Governance and Executive Leadership

Describe your Board of Directors and the role it plays in the organization. What committees exist within your Board? How does your Board make decisions?

The ARL is governed by a board of directors with 12 members. The ARL's board of directors provide

leadership for the strategic plan and direction of the organization. The ARL's board of directors meet monthly. We have an executive committee, made up of the officers; and an audit committee; made up by board members (not the president). The board of directors make decisions by a vote, voting must be a majority for an issue to pass.

Management

Describe the qualifications of key personnel/staff responsible for implementing the project.

Tom Colvin, ARL Chief Executive Officer has been instrumental in the state of Iowa for animal protection work since 1974. In 1995, he was appointed the ARL's Executive Director, a position he has held since. Tom has served as the President of the Iowa Federation of Humane Societies since 1981 and also currently serves on the Iowa State University External Stakeholders Advisory Group, on the boards of the Iowa Wildlife Center and Better Business Bureau. Tom has worked tirelessly on legislation to strengthen Iowa's laws for animal protection, including extensive work to address animal cruelty and puppy mills in Iowa.

Dr. Dan Campbell, ARL Medical Director has been a practicing veterinarian since 1987. In 2000 he accepted the position of Chief Staff Veterinarian and became the first on-staff veterinarian at the ARL. He is an extremely gifted surgeon and has performed countless surgeries at the ARL, to give animals a chance for a healthy life. He is a member of the American Veterinary Medical Association, the Iowa Veterinary Medical Association, the Association of Shelter Veterinarians, Iowa Veterinary Rapid Response Team, and the Humane Society Veterinary Medical Association and is on the Board of the Iowa Federation of Humane Societies.

Attachments

ATTACHMENTS

REQUIRED .PDF ATTACHMENTS: The maximum size for all attachments combined is 25 MB. Please note that files with certain extensions such as "exe", "com", "vbs", or "bat" cannot be uploaded. You must **1. BROWSE FILES** on your computer, **2. SELECT FILES**, then **3. CLICK UPLOAD** to attach files. ***IMPORTANT: For each set of required documents below**, please scan all pages of each set into one .pdf, as only a single document upload is permitted for each item being requested. **Only upload in .PDF format (DO NOT** upload Word or Excel documents, formatting gets lost when exported). Review each of your attachments to make sure there are no duplicate documents being uploaded before you submit your final application. **Failure to use the provided forms or missing required documents may disqualify your application.**

1. Project Budget and Budget Narrative

Please provide a detailed line-item budget for your **entire** project. Download the [V. Project Budget and Narrative Worksheet](#), complete, and **Upload**. SEE [SAMPLE Budget & Narratives Worksheet](#), [2018-Gimbel-App-Proj-Budget-Narrative.pdf](#)

2. Sources of Funding

Please list your current sources of funding and amounts. Download the [VI. Sources of Funding Worksheet](#), complete, and **Upload**. [2018-Gimbel-App-Sources-of-Funding.pdf](#)

3. Financial Analysis

Please provide all information requested for your **entire organization**. Included any notes that may explain any extraordinary circumstances. Download the [VII. Financial Analysis Worksheet](#), complete, and **Upload**. [2018-Gimbel-App-Financial-Analysis.pdf](#)

4. Current Year Operating Budget

Please provide a copy of your current year's operating budget [Budget 2018.pdf](#)

5. Budget Comparison

Download the **SAMPLE Budget Comparison Worksheet**, complete, and **Upload**.

[2017-Gimbel-App-Sample-Budget-Comparison.pdf](#)

6. Part IX only of the 990 form

Statement of Functional Expenses (one page). If you completed a 990-EZ, Download the **Part IX Functional Expenses sample** of the 990 form using figures from your 990 EZ, complete, and **Upload**.

[990nb IX.pdf](#)

7. Financial Statements

Please provide a copy of your most recent year-end financial statements (audited, if possible)

[Audit.pdf](#)

8. Most Recent 990

Please provide a copy of your most recent 990 form

[990nb.pdf](#)

9. Tax Exemption Letter

Please provide an electronic copy of your IRS 501 (c) (3) determination letter.

[501c3.pdf](#)

10. Board of Directors List

Please provide a list of your current Board of Directors, including their name, position on the board, and professional affiliation(s).

[ARL Board of Directors 2018.docx](#)

11. Evaluation & Expenditure Report

For past grantees, provide a copy of your most recent final evaluation report, including your most recent expenditure report.

2018 S.L. Gimbel Foundation APPLICATION

Organization Name:

Animal Rescue League of Iowa

V. Project Budget and Narrative (Do not delete these instructions on your completed form).

A) **Budget Table:** Provide a detailed line-item budget for your **entire** project by completing the table below.

Requested line items should be limited to Ten (10) line items. The less the better.

A breakdown of specific line item requests and attendant costs should include:

- 1) Line item requests for materials, supplies, equipment and others:
 - a. Identify and list the type of materials, supplies, equipment, etc.
 - b. Specify the unit cost, number of units, and total cost
 - c. Use a formula/equation as applicable. (i.e. 40 books @ \$100 each = \$4000)
- 2) Line item requests for staff compensation, benefits: **Do not use FTE percentages.**
 - a. Identify the position; for each position request, specify the hourly rate and the number of hours (i.e. \$20/hr x 20 hours/week x 20 weeks = \$8,000)
 - b. For benefits, provide the formula and calculation (i.e. \$8,000 x 25% = \$2,000)
- 3) Line items on Salaries/Personnel included in budget (contribution or in-kind) but NOT requested from the Gimbel Foundation must be broken down per number 2) above: Provide rate of pay per hour and number of hours.
- 4) Line Item Description should be **no more than two lines**; otherwise, it will get cut off. Additional descriptions should be included in the Budget Narrative.

Line Item Request	Line Item Description (Maximum two lines)	Support From Your Agency	Support From Other Funders	Requested Amount From Gimbel/TCF	Line Item Total of Project
Veterinary Assistance	Easily treatable issues @~\$150 x 2 per week; 104 x 150 = \$15,600	0	0	15,600	15,600
Wellness Clinic vaccinations	Rabies, FVRCP, DA2PPV \$6 per pet x 500 = \$3,000	0	0	3,000	3,000
Wellness Clinic supplies	Syringes, paperwork, location rental \$125 x 4 = \$500	0	0	500	500
Over the counter medications	Earmite, dewormer, flea treatment average cost \$7each x 500 = \$3,500	0	0	3,500	3,500
Drop in dog training classes, equipment	Treats \$2, treat bags \$7, clickers \$3, harnesses \$20; 32 x 40 = \$1,280	0	0	1,280	1,280
Drop in dog training classes, instructors	2 instructors \$20 per hour, 4 two hour classes: 8 x \$40 = \$320	0	0	320	320
TOTALS:		\$ 0	\$ 0	\$ 24,200	\$ 24,200

B) Narrative: The budget narrative is the justification of "how" and/or "why" a line item helps to meet the project deliverables. Provide a description for each line item request as necessary. Explain how the line item relates to the project. If you are requesting funds to pay for staff, list the specific duties of each position. See attached SAMPLE Project Budget and Budget Narrative

1. Veterinary assistance. By providing veterinary assistance for owners in need that live in the city of Des Moines the ARL will help keep pets in their home, while improving the quality of life for the owned pets that receive care that their owners are unable to provide. To include easily treated medical and preventative care such as vaccines, heartworm testing/preventative, ear, eye, skin, urinary tract infection, flea and parasite treatment, wounds, and upper respiratory issues. Anticipate assisting approximately 2 owned pets per week (that qualify: receive financial assistance, live in the city of Des Moines, pets are altered or owner is willing to alter them) at an average of \$150 per pet cost.
2. Wellness clinics vaccinations. The ARL will host four pet wellness clinics in Des Moines neighborhoods that are most in need of pet resources, we will offer rabies, FVRCP and DA2PPV vaccinations at no cost to the owner, while providing peace of mind for the owner and improving the health of their pet. By hosting the wellness clinics the ARL will show the most vulnerable pets and pet owners that we care, and that we want to help them with their pet needs; it also helps the pet owners to know who to turn to for pet information for future needs and future pets.
3. Wellness clinics supplies. Supplies needed are minimal but include syringes, paperwork and depending on the location facilities fees. Hosting the clinics at an inside facility is ideal so then we are not dependent on the weather and it also provides a more secure and controlled environment.
4. Over the counter medications. By providing simple solutions and resources for common pets needs such as flea treatment, earmites, and parasites we will improve the quality of life for the pets and help keep the pets in their home.
5. Drop in dog training classes, equipment. Experience in the community has shown us that most pet owners want to learn about their pets physical and behavioral needs. By providing scheduled drop in positive reinforcement classes, in the Des Moines areas most in need of pet resources, we will be there to help owners and their dogs to learn how best to communicate and understand each other while providing classes and consultations on positive reinforcement and resources to reinforce what they learn.
6. Drop in dog training classes, instructors. The ARL offers a wide variety of positive reinforcement classes for dogs of all ages at our shelter for a nominal fee. By providing drop in classes in Des Moines neighborhoods, and thus meeting people most in need where they are, we will have two instructors available to provide training tips and resources for pet owners to get them started, such as clickers, treat bags, treats, and harnesses, to help owners positively learn to communicate and teach their pets which will benefit the pets, their people and the community - and help keep dogs in their homes and out of the shelters.

2018 S.L. Gimbel Foundation APPLICATION

VI. Sources of Funding: Please list your current sources of funding and amounts.

Secured/Awarded

Name of Funder: Foundation, Corporation, Government	Amount
Windsor Charitable Foundation	\$ 10,000
Bernice Barbour Foundation	\$ 6,300
PetSmart Charities	\$ 95,000
ASPCA	\$ 17,500
The Grey Muzzle Organization	\$ 6,000
Adventureland	\$ 20,000
Hawkins Fund	\$ 17,000
HSUS	\$ 7,500

Pending

Name of Funder: Foundation, Corporation, Government	Amount	Decision Date
Union Pacific Foundation	\$ 10,000	12/18
PetSmart Charities	\$ 35,000	10/18
Prairie Meadows Community Betterment	\$ 27,000	7/18
State Farm	\$ 25,000	9/18
Bank of America Foundation	\$ 10,000	10/18
Pedigree Foundation	\$ 10,000	11/18

Diversity of Funding Sources: A financially healthy organization should have a diverse mix of funding sources. Complete those categories that apply to your organization using figures from your most recent fiscal year.

Funding Source	Amount	% of Total Revenue	Funding Source	Amount	% of Total Revenue
Contributions	\$3,945,853	62.7 %	Program Fees	\$ 1,837,288	29.1 %
Fundraising/Special Events	\$ 441,092	6.9 %	Interest Income	\$ 4,820.18	.09 %
Corp/Foundation Grants	\$57,002	.9 %	Other:	\$ 10,000	.2 %
Government Grants	\$0	0 %	Other:	\$ 10,958	.2 %

Notes:

2018 S.L. Gimbel Foundation APPLICATION

VII. Financial Analysis

Agency Name: Animal Rescue League of Iowa

Most Current Fiscal Year (Dates): From January 1, 2016 To: December 31, 2016

This section presents an overview of an applicant organization's financial health and will be reviewed along with the grant proposal. Provide all the information requested on your **entire organization**. Include any notes that may explain any extraordinary circumstances. Information should be taken from your most recent 990 and audit. **Double check your figures!**

Form 990, Part IX: Statement of Functional Expenses

1) Transfer the totals for each of the columns, Line 25- Total functional expenses (page 10)

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
\$ 5,975,458	\$ 75.6	\$ 9.5	\$ 14.9

2) Calculate the percentages of Columns B, C, and D, over A (per totals above)

- Program services (B) – A general rule is that at least 75% of total expenses should be used to support programs
- Management & general administration (C) – A general rule is that no more than 15% of total expenses should be used for management & general expenses
- Fundraising (D) – A general rule is that no more than 10% of total expenses should be used for fundraising

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
	Columns B / A x 100	Columns C / A x 100	Columns D / A x 100
Must equal 100%	75.6 %	9.5 %	14.9 %

3) Calculate the difference between your CURRENT year budget for management & general expenses and your previous management & general expenses per your 990 (Column C)

Percentage of Organization's Current Total Budget used for Administration	Column C, Management & general expenses per 990 above	Differential
6.3 %	9.5 %	3.2 %

If the differential is above (+) or below (-) 10%, provide an explanation:

2017 S.L. Gimbel Foundation APPLICATION

Quick Ratio: Measures the level of liquidity and measures only current assets that can be quickly turned to cash. A generally standard Quick Ratio equals 1 or more.

Cash	+ Accounts Receivables	/Current Liabilities	= Quick Ratio
\$ 459,470.12	\$ 8,971,965	614,498.30	14.68

Excess or Deficit for the Year:

Excess or (Deficit) Most recent fiscal year end	Excess or (Deficit) Prior fiscal year end
\$ 669,171.80	\$ -75,566.22

Notes:



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 X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	162,152.	40,538.	40,538.	81,076.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,516,623.	2,105,572.	212,520.	198,531.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	677,464.	540,900.	59,263.	77,301.
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	164,421.		164,421.	
12 Advertising and promotion	-767.		-767.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	27,982.	18,551.	7,878.	1,553.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	416,620.	416,620.		
23 Insurance	66,938.	66,938.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ANIMAL FOOD AND MEDICIN	531,107.	531,107.		
b POSTAGE AND SHIPPING	260,496.	40,393.	94.	220,009.
c OTHER EXPENSES	215,280.	86,972.	66,967.	61,341.
d UTILITIES	213,854.	208,166.	2,121.	3,567.
e All other expenses See Sch O	652,228.	560,454.	13,610.	78,164.
25 Total functional expenses. Add lines 1 through 24e	5,904,398.	4,616,211.	566,645.	721,542.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 08-2 (ASC 900-720)

	2018
ADMISSIONS - MAIN	\$35,100.00
ADOPTIONS	\$451,596.55
COUNTY/CITY CONTRACTS - MAIN	\$48,800.00
VETERINARY SERVICES - MAIN	\$0.00
VOLUNTEER ORIENTATION INCOME	\$24,000.00
CREMATORY INCOME - MAIN	\$81,000.00
AGILITY RENTAL	\$0.00
SPECIALTY CLASSES	\$1,600.00
PUPPY PLAY GROUP	\$0.00
BEHAVIOR CONSULTATIONS	\$900.00
GOOD MANNERS	\$21,600.00
AGILITY CLASS	\$0.00
PUPPY KINDERGARTEN	\$30,000.00
CANINE GOOD CITIZEN	\$2,500.00
EUTHANASIA FEES - MAIN	\$36,747.05
ANIMAL HOUSE MERCHANDISE SALES	\$220,000.00
GIFT CERTIFICATES	\$0.00
MISCELLANEOUS INCOME	\$0.00
VENDING INCOME	\$11,050.00
RETURN TO OWNER - MAIN	\$19,340.70
RABIES VACC - MAIN	\$180.00
MICROCHIPS - MAIN	\$2,400.00
PUBLIC S/N INCOME - MAIN	\$3,000.00
DAILY FIX INCOME - MAIN	\$1,500.00
PURR PROJECT INCOME - MAIN	\$6,000.00
O/S VENDOR ADVERTISING INCOME	\$384.00
HUMANE EDUCATION INCOME - MAIN	\$18,000.00
BIRTHDAY PARTIES	\$32,112.00
COMMUNITY OUTREACH INCOME	\$4,800.00
CONTRIBUTIONS CORP - MAIN	\$100,000.00
MATCHING CORP DONATION - MAIN	\$30,500.00
GRANTS/FOUNDATIONS	\$22,000.00
CAPITAL CAMPAIGN -MAIN	\$0.00
CONTRIBUTIONS GENERAL	\$41,500.00
CONTRIBUTIONS INDIVIDUAL	\$934,000.00
DONATIONS	\$5,400.00
MEMORIALS	\$150,000.00
OUTSIDE DONATION BANKS	\$15,600.00
COURT ORDERED CONTRIBUTIONS	\$0.00
DIRECT MAIL DONATIONS	\$933,600.00
TAILWAGGERS INCOME	\$67,500.00
SEMINAR INCOME	\$6,600.00
MEETING ROOM RENTAL - MAIN	\$13,350.15
AUCTION DONATIONS	\$2,274.36
AUCTION REGRETS	\$3,745.00
AUCTION UNDERWRITING	\$79,567.69

AUCTION TICKETS	\$40,265.00
SILENT AUCTION	\$35,000.00
VERBAL AUCTION	\$78,000.00
AUCTION ADVERTISING	\$3,720.00
EVENT INCOME - MAJOR EVENTS	\$217,513.00
EVENT INCOME - SMALL EVENTS	\$11,400.00
FOUNDATION ADMIN INCOME	\$10,000.00
TOTAL REVENUE	\$3,844,145.50

Non Operating Income

ANIMAL ABUSE INTERVENTION INCOME	\$0.00
BEQUESTS	\$900,000.00
GIFT IN KIND	\$290,000.00
CFGDM GRANT INCOME	\$0.00
TOTAL NON-OPERATING REVENUE	\$1,190,000.00

TOTAL GROSS PROFIT	\$5,034,145.50
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Expenses

Payroll & Related

Salaries & Wages

SALARIES	\$1,172,720.58
WAGES	\$1,219,761.58
PTO/HOL	\$0.00
OVERTIME WAGES	\$19,990.03
Total	\$2,412,472.19

Benefits & Taxes

EMPLOYEE BENEFITS	\$59,446.71
EMPLOYEE HEALTH	\$193,010.44
HR OUTSOURCING	\$461,528.55

TOTAL PAYROLL EXPENSES	\$3,126,457.89
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Other Expense

AP DISCOUNTS EARNED	(\$2,400.00)
AUCTION ITEM PURCHASED	\$4,594.77
AUDIT FEES	\$14,000.00
VET CARE OUTSIDE LAB WORKI	\$36,000.00
VET CARE POST ADOPT MAIN	\$5,100.00
VET CARE PUBLIC ASSIST - ANIMAL ABUSE INTERVENTION	\$0.00

BANK SERVICE CHARGES	\$7,200.00
CREDIT CARD FEES	\$61,700.00
CASH OVER/SHORT	\$0.00
CONTRACT LABOR	\$26,800.00
CREMATORY SUPPLIES MAIN	\$4,500.00
DEPRECIATION MAIN	\$430,680.00
AMORTIZATION EXPENSE - MAIN	\$8,343.12
ELECTRICITY - MAIN	\$84,688.29
DISASTER RESPONSE EXPENSES	\$1,200.00
ANIMAL ABUSE INTERVENTION EXPENSE	\$0.00
BIRTHDAY PARTY EXPENSES	\$10,800.00
PUBLIC EDUCATION EXPENSE	\$2,400.00
EDUCATION STAFF	\$4,780.00
ANIMAL FEED	\$6,240.00
NATURAL GAS - MAIN	\$29,840.92
CREMATORY GAS - MAIN	\$8,760.00
GAS/OIL ARL VEHICLES	\$15,720.00
GIFT IN KIND	\$290,000.00
MEALS	\$2,400.00
INSURANCE GENERAL - MAIN	\$50,967.36
JANITORIAL SERVICE - MAIN	\$39,368.88
MEETING ROOM RENTAL EXPENSE - MAIN	\$800.00
KENNEL SUPPLIES	\$118,800.00
COLLARS LEASHES TAG	\$1,000.00
CHEMICALS	\$18,864.00
LEGAL FEES - MAIN	\$6,000.00
LICENSE VEHICLES	\$1,325.00
LICENSE	\$1,472.22
JANITORIAL SUPPLIES - MAIN	\$7,200.00
LOSS OF ASSETS	\$0.00
MAINT BLDG - MAIN	\$56,000.04
MAINT CREMATORY - MAIN	\$1,200.00
MAINT EQUIPMENT - MAIN	\$18,000.00
MAINT GROUNDS - MAIN	\$6,400.00
MAINT VEHICLES	\$7,500.00
MEDICAL SUPPLIES - MAIN	\$210,000.00
EU SOLUTION - MAIN	\$2,549.27
MARKETING EXPENSE	\$50,114.64
MEMBERSHIP DUES	\$5,546.50
MERCHANDISE EXPENSE	\$132,000.00
MICROCHIP EXPENSE - MAIN	\$1,500.00
EVENT EXPENSE	\$93,973.00
SEMINAR EXPENSE	\$3,300.00
MISCELLANEOUS EXPENSE	\$3,600.00
BARN/ARENA FOOD	\$4,200.00
BARN/ARENA SUPPLIES	\$3,600.00
BARN/ARENA MEDICAL	\$6,000.00

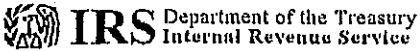
WHINNEY PROGRAM EXPENSES	\$3,500.00
BEHAVIOR SUPPLIES - MAIN	\$1,800.00
RADIO PROGRAM	\$18,000.00
OFFICE EQUIPMENT	\$40,611.24
OFFICE SUPPLIES	\$7,920.00
POSTAGE	\$124,661.93
PRINTING	\$233,175.26
RECRUITMENT EXPENSE - MAIN	\$0.00
REGISTRATION FEES	\$0.00
RENTAL/LEASE EXP	\$5,400.00
PUBLIC S/N EXPENSE - MAIN	\$2,880.00
SUBSCRIPTIONS	\$54,914.95
TELEPHONE	\$35,289.60
TRANSPORTATION	\$0.00
UNIFORMS	\$3,600.00
VACCINES - MAIN	\$18,000.00
VENDING EXPENSE - MAIN	\$5,400.00
VOLUNTEER EXPENSE - MAIN	\$9,984.00
WATER/GARBAGE - MAIN	\$49,080.00
MICROCHIP DISCOUNT - MAIN	\$0.00
WRITE OFF BAD DEBT - MAIN	\$0.00
CFGDM GRANT EXPENSE	\$3,000.00
DISTRIBUTION FROM FOUNDATION	\$0.00
LEGISLATIVE EXPENSE - MAIN	\$32,800.00
CAPITAL CAMPAIGN EXPENSE - MAIN	\$3,600.00
TOTAL OTHER EXPENSES	\$2,558,244.99
TOTAL EXPENSES	\$5,684,702.88
NET INCOME	(\$650,557.38)

SAMPLE Budget Comparison

	Actuals		Budget		Variance
	Most Recently Completed Year		Projections Current Year		
	20 17		20 18		
Income					
Individual Contributions	4,435,312	-	3,388,100	-	1,047,212
Corporate Contributions	129,450	-	130,500	-	2,050
Foundation Grants	57,002	-	22,000	-	-35,002
Government Contributions	-	-	-	-	-
Other Earned Income	1,664,291	-	2,608,754	-	944,463
Other Unearned Income	-	-	-	-	-
Interest & Dividend Income	10,958	-	5000	-	-5,958
Total Income	6,297,013	-	6,037,354	-	1,952,765
Expenditures					
Personnel					
Salary CEO	162,152	-	162,152	-	-
Salary Assistant	36,873	-	36,873	-	-
Payroll Taxes	-	-	-	-	-
Insurance - Workers' Comp	-	-	-	-	-
Insurance - Health	4,795	-	4,795	-	-
Payroll Services	23,883	-	24,500	-	614
Retirement	-	-	1,622	-	1,622
Total Personnel	227,703	-	229,942	-	2,239
General Program/Administrative					
Bank/Investment Fee	63,139	-	68,900	-	5,761
Publications	-	-	-	-	-
Conferences & Meetings	12,876	-	4,780	-	-8,096
Mileage	-	-	-	-	-
Audit & Accounting	1,300	-	1,400	-	1,000
Program Consultants	-	-	-	-	-
Insurance Expense	67,998	-	72,810	-	4,812
Telephone Expense - Land Lines	20,714	-	20,000	-	-714
DSL & Internet	19,089	-	21,253	-	2,164
Website	12,298	-	13,980	-	1,682
Office Supplies	8,288	-	9,120	-	832
Postage & Delivery	106,793	-	124,956	-	18,163
Printing & Copying	243,913	-	234,175	-	-9,738
Miscellaneous	21,495	-	3,600	-	-17,895
Total General Program/Administrative	-	-	-	-	-
Total Expenditures	5,627,841	-	6,623,303	-	12,251
Revenue Less Expense	669,172	-	-585,949	-	-

**ANIMAL RESCUE LEAGUE OF IOWA, INC.
BOARD OF DIRECTORS -- 2018**

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<p>Chris Costa Work: Chris.Costa@knappproperties.com Chief Operating Officer / Executive Vice President Knapp Properties, Inc. 223-4000 5000 Westown Parkway 222-5205 (direct) Suite 400 314-7155 (mobile) West Des Moines, IA 50266 222-5220 (fax) Home: 7818 Dakota Circle 224-1333 (Home phone) West Des Moines, IA 50266</p>	<p>Phil Akason Work: Phil.Akason@TERRUS.com Terrus Real Estate 471-4285 (direct) 100 Court Avenue, Suite 400 240-3966 (cell) Des Moines, IA 50309 471-4304 (fax) Home: 2895 Belfry Dr. 226-8478 Waukee, IA 50263</p>



P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248122492
Sep. 09, 2008 LTR 4168C E0
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BODC: TE

ANIMAL RESCUE LEAGUE OF IOWA
INCORPORATED
5452 NE 22ND ST
DES MOINES IA 50313-2528524

0596

Employer Identification Number: 42-0680427
Person to Contact: Ms Bradshaw
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 28, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1949, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I