

**CITY RESCUE MISSION OF LANSING**  
**REPORT ON FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
City Rescue Mission of Lansing  
Lansing, Michigan

### Opinion

We have audited the accompanying financial statements of City Rescue Mission of Lansing (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - modified cash basis as of December 31, 2022, and the related statements of support, revenues, and expenses - modified cash basis, functional expenses - modified cash basis, and cash flows - modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of City Rescue Mission of Lansing as of December 31, 2022, and its support, revenues, and expenses for the year then ended, in accordance with the modified cash basis of accounting as described in Note 2.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City Rescue Mission of Lansing and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City Rescue Mission of Lansing's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City Rescue Mission of Lansing's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Maney Costeiman PC*

July 24, 2023

**CITY RESCUE MISSION OF LANSING**  
**STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS**  
**DECEMBER 31, 2022**

<b>ASSETS</b>		
Current assets		
Cash	\$ 2,585,778	
Marketable securities	<u>12,609</u>	
<b>TOTAL ASSETS</b>	<b><u><u>\$ 2,598,387</u></u></b>	
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Current liabilities		
Accrued liabilities	\$ 6,200	
Current portion of long-term debt	<u>13,988</u>	
Total current liabilities	20,188	
Long-term debt	<u>200,344</u>	
<b>TOTAL LIABILITIES</b>	<b><u>220,532</u></b>	
<b>NET ASSETS</b>		
Without donor restrictions	1,901,210	
With donor restrictions	<u>476,645</u>	
<b>TOTAL NET ASSETS</b>	<b><u>2,377,855</u></b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>\$ 2,598,387</u></u></b>	

See accompanying notes to financial statements.

**CITY RESCUE MISSION OF LANSING**  
**STATEMENT OF SUPPORT, REVENUES, AND EXPENSES - MODIFIED CASH BASIS**  
**YEAR ENDED DECEMBER 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUES</b>			
Support			
Contributions of cash and other financial assets	\$ 2,913,201	\$ 685,548	\$ 3,598,749
Contributions of nonfinancial assets	757,497	-	757,497
Revenues			
Thrift store sales, net	318,325	-	318,325
Other income	19,133	-	19,133
Investment return (loss), net	(407)	-	(407)
Net assets released from restrictions	580,904	(580,904)	-
<b>TOTAL SUPPORT AND REVENUES</b>	<b>4,588,653</b>	<b>104,644</b>	<b>4,693,297</b>
<b>EXPENSES</b>			
Program services	3,451,570	-	3,451,570
Supporting services			
Management and general	575,035	-	575,035
Fundraising	83,112	-	83,112
<b>TOTAL EXPENSES</b>	<b>4,109,717</b>	<b>-</b>	<b>4,109,717</b>
<b>CHANGE IN NET ASSETS</b>	478,936	104,644	583,580
<b>NET ASSETS</b>			
Beginning of year	1,422,274	372,001	1,794,275
End of year	\$ 1,901,210	\$ 476,645	\$ 2,377,855

See accompanying notes to financial statements.

**CITY RESCUE MISSION OF LANSING  
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS  
YEAR ENDED DECEMBER 31, 2022**

	Supporting Services			Total
	Program Services	Management and General	Fundraising	
Salaries	\$ 1,166,828	\$ 360,511	\$ -	\$ 1,527,339
Payroll taxes	87,180	19,887	-	107,067
Fringe benefits	96,535	49,251	-	145,786
Total salaries and related expenses	1,350,543	429,649	-	1,780,192
Contracted services	159,733	43,880	-	203,613
Utilities	173,079	-	-	173,079
Rent	148,980	-	-	148,980
Maintenance and repairs	178,703	-	-	178,703
Food	542,134	-	-	542,134
Supplies and materials	295,917	6,850	-	302,767
Buildings, furniture, and equipment	531,851	-	-	531,851
Telephone	5,360	41	-	5,401
Postage	-	7,800	19,886	27,686
Interest	8,954	-	-	8,954
Bank charges	7,988	3,993	-	11,981
Printing	10,932	55,963	63,226	130,121
Transportation	6,044	-	-	6,044
Conferences and meetings	-	7,498	-	7,498
Insurance	23,138	-	-	23,138
Other	8,214	19,361	-	27,575
TOTAL EXPENSES	\$ 3,451,570	\$ 575,035	\$ 83,112	\$ 4,109,717

See accompanying notes to financial statements.

**CITY RESCUE MISSION OF LANSING  
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS  
YEAR ENDED DECEMBER 31, 2022**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 583,580
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Unrealized and realized loss on investments	1,329
Change in accrued liabilities	<u>583</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>585,492</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Payments on long-term debt	(13,425)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of marketable securities	<u>53</u>
<b>NET CHANGE IN CASH</b>	<b>572,120</b>
<b>CASH</b>	
Beginning of year	<u>2,013,658</u>
End of year	<u><u>\$ 2,585,778</u></u>
<b>SUPPLEMENTARY INFORMATION</b>	
Interest paid	<u><u>\$ 8,954</u></u>

See accompanying notes to financial statements.



## CITY RESCUE MISSION OF LANSING NOTES TO FINANCIAL STATEMENTS

### NOTE 1 - DESCRIPTION OF ORGANIZATION

City Rescue Mission of Lansing (the Mission) was organized in 1911 as a private, nonprofit corporation to meet physical needs and to bring those with spiritual needs to Jesus Christ. As part of this mission, they provide food, clothing, and shelter to the needy in Michigan's capital area at no cost to the men, women, and children served. The Mission operates under an appointed Board of Directors and an Executive Director. The majority of the Mission's revenue is from contributions from the general public.

City Rescue Mission of Lansing maintains the following programs:

Advocacy - Case management is provided for adult guests of the Mission at the women and children's shelter and the men's shelter. The women and children's shelter is a secure facility, providing a safe haven for those seeking shelter from domestic abuse. Referral assistance is provided to other local service agencies from both shelters.

Counseling - Provides individual and group counseling services for men and women. These services are free and made available to shelter guests and non-guests.

Children's Program - Provides children's chapel with supervised play with a volunteer group, and occasional special activities for the children at the women and children's shelter. While in shelter, tutoring is provided by the local school district where the children may receive help on their school work. The MSU extension nutrition class goes over healthy eating and cooking habits for mothers such as classes discussing cooking in the home. The Mission utilizes the Community Mental Health - Clinton, Eaton, Ingham (CMH-CEI) youth program (stress busters) to assist children ages 5+ in dealing with stress with fun activities.

Clothing - Clothing donated to the Mission is sorted by staff and volunteers at the Thrift Store. Items in season and in sellable condition are tagged and taken to the sales floor. Guests of the Mission are given vouchers to shop there for free. Unneeded clothing items are sent to another organization to use/recycle.

Food - Meals are provided to shelter guests at the men's shelter and at the women and children's shelter. The men's shelter, in the Michigan Avenue facility, is connected to the public dining room. The public dining room is open 365 days a year and provides meals to the homeless and the non-homeless population.

Personal Needs - The personal needs closet, at the Michigan Avenue facility, provides personal hygiene items to the homeless (guests and non-guests of the Mission) as well as guests from the low-income, non-homeless population. The women and children's shelter, at the Maplewood Center, also provides personal hygiene items to guests at that shelter.

Shelter - Shelter, meals, personal needs items, and clothing to guests are provided. Former guests are invited back to utilize other services (available for the low-income, non-homeless population).

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Mission do not conform to U.S. generally accepted accounting principles (GAAP) as applicable to nonprofit entities as noted below under basis of accounting. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing nonprofit accounting and financial reporting principles.

The following is a summary of the significant accounting policies of the Mission:

Basis of Presentation

The Mission reports information regarding its financial position and activities according to two classes of net assets (net assets without donor restrictions, net assets with donor restrictions) based upon the existence or absence of donor-imposed restrictions.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

The financial statements of City Rescue Mission of Lansing are accounted for using the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America for nonprofit organizations. The modified cash basis of accounting for City Rescue Mission of Lansing includes certain receivables, inventory, accrued and other current liabilities, and long-term debt (when applicable). Certain items such as accounts receivable and property and equipment are excluded from the financial statements.

Cash

Cash consists of petty cash, checking accounts, and savings accounts.

Marketable Securities

Investments in marketable securities consist of corporate stock. All marketable securities have readily determinable fair values and are stated at fair value at December 31, 2022. Fair values of all of these investments are determined based on quoted market prices and other relevant information generated by market transactions. Net investment return is included in the statement of support, revenues, and expenses - modified cash basis and consists of interest and dividend income, realized and unrealized gains and losses, less expenses.

The Mission discloses significant concentrations of credit risk regardless of the degree of such risk. Financial instruments which potentially subject the Mission to concentrations of credit risk are described in subsequent notes.

The Mission places its investments with high credit-quality financial institutions. Although the marketable securities held are not federally insured, they are, in the opinion of management, subject to minimal risk.

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Contributions

All contributions are considered to be available for general use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions. When a donor restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of support, revenues, and expenses - modified cash as net assets released from restrictions.

Donated Materials and Services

Donations of materials are recorded as support at the estimated fair value at the date of donation. Such donations are reported as general support unless the donor has restricted the donated asset to a specific purpose and a like amount included in expenses. Absent donor stipulations regarding how long those donated assets must be maintained, the Mission reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Mission reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Professional services received are recognized if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The value of donated services is recorded as contributions in the period the services are rendered. The amounts reflected in the financial statements as contributions of nonfinancial assets will be offset by like amounts included in expenses. The Mission did not receive contributed services during the year ended December 31, 2022, meeting the recognition criteria.

The Mission recognized contributed nonfinancial assets within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. Contributed food, clothes, and personal needs recognized were utilized for the operation of the Mission and its beneficiaries. In valuing food, clothes, toys, and personal needs supplies, the Mission estimated the fair value of the contributions on the basis of estimates of wholesale values that would be received for selling similar products.

For the year ended December 31, 2022, the Mission recognized the following:

Food	\$ 495,204
Clothes	223,823
Personal needs	<u>38,470</u>
	<u>\$ 757,497</u>

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Net Assets

Net assets, revenues, gains, and losses are classified on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets without Donor Restrictions* - Net assets available for use in general operations and not subject to donor or grantor restrictions.

*Net Assets with Donor Restrictions* - Net assets subject to donor (or grantor) imposed restrictions. Some donor restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources are maintained in perpetuity. Donor restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, or when the stipulated purpose has been accomplished. Net assets with donor-imposed restrictions as of December 31, 2022 consists of the following:

Mission expansion project	\$ 340,152
Bibles and literature	341
Families special needs	5,248
Mission special needs	10,142
Carl and Rhea Bradford Revocable Trust	40,842
Mission improvement	79,920
	\$ 476,645

Net assets with donor-imposed restrictions were released for the following purposes for the year ended December 31, 2022:

Mission expansion project	\$ 535,960
Food	32,166
Families special needs	2,959
Mission special needs	5,834
Carl and Rhea Bradford Revocable Trust	1,975
Outreach center	2,010
	\$ 580,904

Functional Expense Allocation

Certain costs of the Mission have been allocated to program service activities. Salaries and related expenses have been allocated to program service activities based upon time percentages for each employee. Most other costs are either charged directly or are allocated to program service and supporting service activities based on management's estimation of actual activity.

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

City Rescue Mission of Lansing is a nonprofit corporation and has been granted exemption from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Mission is not classified as a private foundation.

Subsequent Events

In preparing these financial statements, the Mission has evaluated events and transactions for potential recognition or disclosure through July 24, 2023, the date the financial statements were available to be issued.

**NOTE 3 - CONCENTRATION OF CREDIT RISK**

City Rescue Mission of Lansing has cash at financial institutions that exceeded federally insured limits by \$2,201,662 as of December 31, 2022.

**NOTE 4 - LIQUIDITY AND AVAILABILITY**

The following reflects the Mission's financial assets as of December 31, 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the date of the statement of financial position.

Financial assets at year-end	
Cash	\$ 2,585,778
Marketable securities	<u>12,609</u>
Total financial assets at year-end	2,598,387
Less: Net assets with donor restrictions	<u>(476,645)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 2,121,742</u></u>

In addition to financial assets available to meet general expenditures over the next 12 months, the Mission operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. The Mission also has a line of credit to meet short-term needs (see Note 6).

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - MARKETABLE SECURITIES**

The Mission's investments in marketable securities, consisting of corporate stock, are reported in the financial statements at fair value, which was \$12,609 at December 31, 2022.

The marketable securities are not federally insured due to the nature of the financial instruments not being covered by the Federal Deposit Insurance Corporation (FDIC). The fair value of all the marketable securities presented above are based on measurements at the reporting date using quoted market prices in active markets for identical assets (Level 1 observable inputs) as required by the Financial Accounting Standards Board.

A hierarchy has been established that prioritizes the inputs to valuation techniques giving the highest priority to readily available unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements) when market prices are not readily available or reliable. The three levels of the hierarchy are described below:

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include quoted prices for similar securities, interest rates, prepayment speeds, credit risk and others.
- Level 3: Prices determined using significant unobservable inputs. Unobservable inputs may be used in situations where quoted prices or observable inputs are unavailable or deemed less relevant (for example, when there is little or no market activity for an investment at the end of the period). Unobservable inputs reflect the Mission's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The inputs or methodology used for valuing securities may not be an indication of the risk associated with investing in those securities. There were no changes in valuation techniques and related inputs during the period. The Mission's investments of marketable securities is categorized as a Level 1 measurement.

**NOTE 6 - LINE OF CREDIT**

City Rescue Mission of Lansing also has a line of credit agreement with Horizon Bank to cover potential cash flow shortages. The line of credit limit is \$200,000. During the year, City Rescue Mission of Lansing did not borrow against the line of credit. The balance at December 31, 2022 was \$0. Interest on this line of credit is set at 0.75 above the prime rate (effective rate of 4.0 percent at December 31, 2022). The line of credit is unsecured.

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 - LONG-TERM DEBT**

Long-term debt consists of the following at December 31, 2022:

Mortgage payable - The Mission has a mortgage with Horizon Bank with an original balance of \$252,000 with an amortization period of 35 years and an interest rate of 4.06%. Monthly principal and interest payments are approximately \$1,879. The mortgage has a final maturity of October 22, 2035.	\$ 214,332
Less current portion	<u>13,988</u>
Long-term portion	<u><u>\$ 200,344</u></u>

Maturities of long-term debt are due as follows:

Year Ending December 31,	
2023	\$ 13,988
2024	14,552
2025	15,187
2026	15,833
2027	16,498
2028 and thereafter	<u>138,274</u>
	<u><u>\$ 214,332</u></u>

**NOTE 8 - LEASES**

The Mission co-signed a three-year lease agreement in 2013 for the retail thrift store location, which the Mission was fully responsible for starting January 1, 2015. In June 2019, the Mission extended the lease agreement through June 30, 2024. The Mission signed a ten-year lease agreement on October 1, 2018 for the outreach center. Monthly rent expense for January 1, 2022 through December 31, 2022 was \$10,415 for the thrift store, and \$2,000 for the outreach center. Total annual rent expense for these operating leases for the year ending December 31, 2022 was \$148,980.

The following table shows the annual operating lease commitments:

Year Ending December 31,	
2023	\$ 148,980
2024	86,490
2025	24,000
2026	24,000
2027	24,000
2028 and thereafter	<u>18,000</u>
	<u><u>\$ 325,470</u></u>

**CITY RESCUE MISSION OF LANSING  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - RETIREMENT PLAN**

City Rescue Mission of Lansing has a 403(b) plan covering substantially all employees which allows for an employer discretionary contribution. All employee contributions are fully vested. Employer retirement expenses totaled \$0 for 2022.



## **SUPPLEMENTARY INFORMATION**

**CITY RESCUE MISSION OF LANSING**  
**SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM - MODIFIED CASH BASIS**  
**YEAR ENDED DECEMBER 31, 2022**

	Michigan Avenue Facility	Buildings and Grounds	Maplewood Facility	Mission Special Needs	Families Special Needs
Salaries	\$ 275,178	\$ 89,492	\$ 373,966	\$ -	\$ -
Payroll taxes	20,747	6,137	28,014	-	-
Fringe benefits	9,164	31,981	44,082	-	-
<b>Total salaries and related expenses</b>	<b>305,089</b>	<b>127,610</b>	<b>446,062</b>	<b>-</b>	<b>-</b>
Contracted services	80,588	248	24,809	-	-
Utilities	53,104	1,477	77,556	-	-
Rent	-	-	-	-	-
Maintenance and repairs	74,084	2,492	66,449	-	-
Food	5,343	-	-	-	-
Supplies and materials	5,966	-	269,364	5,834	2,959
Buildings, furniture, and equipment	798	-	-	-	-
Telephone	1,110	-	3,280	-	-
Postage	-	-	-	-	-
Interest	-	-	-	-	-
Bank charges	-	-	-	-	-
Printing	-	-	-	-	-
Transportation	680	4,044	660	-	-
Conferences and meetings	-	-	-	-	-
Insurance	5,536	589	9,755	-	-
Other	8,092	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 540,390</b>	<b>\$ 136,460</b>	<b>\$ 897,935</b>	<b>\$ 5,834</b>	<b>\$ 2,959</b>

Michigan Avenue Expansion	Offsite Kitchen	Outreach Center	Thrift Store	Total Program Services	Management and General	Fundraising	Total
\$ -	\$ 199,926	\$ 108,880	\$ 119,386	\$ 1,166,828	\$ 360,511	\$ -	\$ 1,527,339
-	15,199	8,338	8,745	87,180	19,887	-	107,067
-	1,980	8,076	1,252	96,535	49,251	-	145,786
-	217,105	125,294	129,383	1,350,543	429,649	-	1,780,192
-	9,686	38,337	6,065	159,733	43,880	-	203,613
-	15,270	10,314	15,358	173,079	-	-	173,079
-	-	24,000	124,980	148,980	-	-	148,980
-	18,569	5,543	11,566	178,703	-	-	178,703
-	535,793	998	-	542,134	-	-	542,134
-	8,388	-	3,406	295,917	6,850	-	302,767
527,006	1,741	426	1,880	531,851	-	-	531,851
-	305	335	330	5,360	41	-	5,401
-	-	-	-	-	7,800	19,886	27,686
8,954	-	-	-	8,954	-	-	8,954
-	-	-	7,988	7,988	3,993	-	11,981
-	-	-	10,932	10,932	55,963	63,226	130,121
-	660	-	-	6,044	-	-	6,044
-	-	-	-	-	7,498	-	7,498
-	5,631	1,288	339	23,138	-	-	23,138
-	-	-	122	8,214	19,361	-	27,575
<u>\$ 535,960</u>	<u>\$ 813,148</u>	<u>\$ 206,535</u>	<u>\$ 312,349</u>	<u>\$ 3,451,570</u>	<u>\$ 575,035</u>	<u>\$ 83,112</u>	<u>\$ 4,109,717</u>