

**City Rescue Mission of Lansing  
Lansing, Michigan**

**FINANCIAL STATEMENTS**

**December 31, 2016**

City Rescue Mission of Lansing

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Principals

Dale J. Abraham, CPA  
Steven R. Kirinovic, CPA  
Aaron M. Stevens, CPA  
Eric J. Glashouwer, CPA  
Alan D. Panter, CPA  
William I. Tucker IV, CPA



3511 Coolidge Road  
Suite 100  
East Lansing, MI 48823  
(517) 351-6836  
FAX: (517) 351-6837

INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statements**

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, 2016, 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.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of 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 Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

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, 2016, and its support, revenues, and expenses and cash flows for the year then ended, in accordance with the modified cash basis of accounting as described in Note B.

## **Basis of Accounting**

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

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses by program - modified cash basis, as listed 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.

*Abraham & Gaffney, P.C.*

ABRAHAM & GAFFNEY, P.C.  
Certified Public Accountants

June 30, 2017

City Rescue Mission of Lansing

STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS

December 31, 2016

ASSETS	
Current assets	
Cash	\$ 640,552
Marketable securities	6,986
Inventory	135
	<hr/>
TOTAL ASSETS	<u>\$ 647,673</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Current liabilities	
Accrued liabilities	\$ 15,828
NET ASSETS	
Unrestricted	538,341
Temporarily restricted	38,191
Permanently restricted	55,313
	<hr/>
Total net assets	<u>631,845</u>
	<hr/>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 647,673</u>

See accompanying notes to financial statements.

City Rescue Mission of Lansing

STATEMENT OF SUPPORT, REVENUES, AND EXPENSES - MODIFIED CASH BASIS

Year Ended December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUES</b>				
Support				
Contributions	\$ 2,323,007	\$ 751,295	\$ -	\$ 3,074,302
Revenues				
Thrift store sales, net	257,110	-	-	257,110
Other sales	65			65
Other				
Interest	614	-	-	614
Miscellaneous	260	-	-	260
Net assets released from restrictions	<u>742,236</u>	<u>(742,236)</u>	<u>-</u>	<u>-0-</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<b>3,323,292</b>	<b>9,059</b>	<b>-0-</b>	<b>3,332,351</b>
<b>EXPENSES</b>				
Program services	2,724,098	-	-	2,724,098
Supporting services				
Management and general	354,240	-	-	354,240
Fundraising	<u>78,269</u>	<u>-</u>	<u>-</u>	<u>78,269</u>
<b>TOTAL EXPENSES</b>	<b><u>3,156,607</u></b>	<b><u>-0-</u></b>	<b><u>-0-</u></b>	<b><u>3,156,607</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>166,685</b>	<b>9,059</b>	<b>-0-</b>	<b>175,744</b>
Net assets, beginning of year	<u>371,656</u>	<u>29,132</u>	<u>55,313</u>	<u>456,101</u>
Net assets, end of year	<u><u>\$ 538,341</u></u>	<u><u>\$ 38,191</u></u>	<u><u>\$ 55,313</u></u>	<u><u>\$ 631,845</u></u>

See accompanying notes to financial statements.

City Rescue Mission of Lansing

STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS

Year Ended December 31, 2016

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Salaries	\$ 940,550	\$ 231,757	\$ -	\$ 1,172,307
Payroll taxes	70,212	11,411	-	81,623
Fringe benefits	73,221	26,945	-	100,166
<b>Total salaries and related expenses</b>	<b>1,083,983</b>	<b>270,113</b>	<b>-0-</b>	<b>1,354,096</b>
Contracted services	36,204	31,753	-	67,957
Utilities	100,398	-	-	100,398
Occupancy	144,029	-	-	144,029
Maintenance and repairs	114,360	-	-	114,360
Food	716,847	-	-	716,847
Supplies and materials	414,057	3,753	-	417,810
Buildings, furniture, and equipment	56,364	-	-	56,364
Telephone	11,379	-	-	11,379
Postage	-	1,492	22,680	24,172
Interest	39	443	-	482
Bank charges	5,317	-	-	5,317
Printing	326	30,540	55,589	86,455
Transportation	19,167	35	-	19,202
Conferences and meetings	-	5,987	-	5,987
Insurance	20,712	220	-	20,932
Other	916	9,904	-	10,820
<b>TOTAL EXPENSES</b>	<b>\$ 2,724,098</b>	<b>\$ 354,240</b>	<b>\$ 78,269</b>	<b>\$ 3,156,607</b>

See accompanying notes to financial statements.

City Rescue Mission of Lansing

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

Year Ended December 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 175,744
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Decrease in accounts receivable	102
Decrease in inventory	1,690
Increase in accrued liabilities	<u>1,138</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 178,674
 CASH FLOWS FROM FINANCING ACTIVITIES	
Principal repayments on borrowings	(32,964)
 CASH FLOWS FROM INVESTING ACTIVITIES	
Sale of marketable securities	<u>6,512</u>
 NET INCREASE IN CASH DURING THE YEAR	 152,222
 Cash, beginning of year	 <u>488,330</u>
 Cash, end of year	 <u>\$ 640,552</u>
 Interest paid	 <u>\$ 482</u>

See accompanying notes to financial statements.



City Rescue Mission of Lansing

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

**NOTE A: 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 - Provides limited case management services for adult guests at the women and children's shelter and counseling services, if requested, after guests have left the shelter. The women and children's shelter is a secure facility, providing a safe haven for those seeking shelter from domestic abuse. The men's shelter provides counseling, upon request, and provides office space to an employee of Advent House (another local service agency) who specializes in helping clients with job resumes and job searches. Referral assistance is provided to other local service agencies. A health bus from the Ingham County Health Department visits Michigan Avenue every other week to provide medical care to the uninsured; a visitor to the health bus is not required to be a Mission guest.

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. Birth to five playgroup is provided weekly through the intermediate school district for moms and their children where they learn the importance of positive interaction with their children and learning through play.

Clothing - Clothing donated to the Mission is sorted by volunteers and distributed through the clothing distribution center, one day a week, to Mission guests and certain individuals from the low-income, non-homeless population with appropriate verification.

Drug/Alcohol Rehabilitation - The Mission has a Life Transformation Program which provides a year long, in-house drug/alcohol rehabilitation for those seeking to overcome their addictions. This program provides food, shelter, clothing, personal hygiene items, activities in and away from the shelter, supervision, bible classes, work ethic classes, work therapy, counseling, and case management, all at no charge to the participant.

Food and Food Pantry - Meals are provided to shelter guests at the men's shelter and 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 food to homeless, non-Mission guests as well as men, women, and children from the low-income, non-homeless population. The Mission food pantry, also at the Michigan Avenue facility, provides boxes of emergency food supplies to people from the low-income, non-homeless population, with proper verification.

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

December 31, 2016

**NOTE B: 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 three (3) classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The Mission has previously received contributions with donor-imposed restrictions that resulted in temporarily restricted and permanently restricted net assets. During the current year, the Mission received no additional permanently restricted support.

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, accrued and other current liabilities, and long-term debt. Certain items such as accounts receivable and fixed assets 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, 2016. Fair values of all of these investments are determined based on quoted market prices and other relevant information generated by market transactions. Realized and unrealized gains or losses on investments are recorded in the statement of activities in the period that such gains or losses or fluctuations occur. Dividend and interest income is recorded when earned. There were no changes in valuation techniques and related inputs during the period.

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.

Inventory - Inventory consists only of furniture purchased for resale at the Mission's Thrift Store. Inventory is valued at cost using the average cost method.

Contributions - All contributions are considered to be available for unrestricted 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 temporarily or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of support, revenues, and expenses - modified cash as net assets released from restrictions.

City Rescue Mission of Lansing  
NOTES TO FINANCIAL STATEMENTS

December 31, 2016

**NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

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 unrestricted 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 temporarily restricted net assets to unrestricted net assets at that time. The Mission received contributed food and other supplies during the year ended December 31, 2016, with an estimated fair value on the dates of donation of \$1,057,565.

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 in-kind contributions will be offset by like amounts included in expenses. The Mission did not receive contributed services during the year ended December 31, 2016, meeting the recognition criteria.

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.

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 June 30, 2017, the date the financial statements were available to be issued.

Comparative Data - Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

**NOTE C: CONCENTRATION OF CREDIT RISK**

City Rescue Mission of Lansing had cash at financial institutions that exceeded federally insured limits by \$232,421 as of December 31, 2016.

**NOTE D: MARKETABLE SECURITIES**

The Mission's investments in marketable securities are reported in the financial statements at fair value, which was \$6,986 at December 31, 2016. The marketable securities consist of corporate stock valued at \$6,986. The value at the date of the donation of the corporate stock held by the Mission at year-end was \$4,376.

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.

City Rescue Mission of Lansing  
NOTES TO FINANCIAL STATEMENTS

December 31, 2016

**NOTE D: MARKETABLE SECURITIES - CONTINUED**

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.

**NOTE E: LONG-TERM DEBT**

The following is a summary of changes in long-term debt (including current portion) of the City Rescue Mission of Lansing for the year ended December 31, 2016:

	Balance Jan. 1, 2016	Additions	Deletions	Balance Dec. 31, 2016	Amount due within one year
Mortgage note payable	\$ 32,964	\$ -	\$ 32,964	\$ -0-	\$ -

The City Rescue Mission of Lansing refinanced the mortgage note payable for the Maplewood Facility on August 1, 2013. The new mortgage initial amount was \$307,815 and is through Summit Community Bank (now Horizon Bank). The note was a five (5) year mortgage note with an interest rate at year-end of 4.25% with monthly principal payments of \$3,154. The note initially called for a balloon payment of the unpaid balance in July 2018, however, the Mission has made extra principal payments during the period of the loan, and the Mission paid off the outstanding principal balance during 2016.

Interest expense on this mortgage note payable for the year ended December 31, 2016 was \$396.

**NOTE F: LINE OF CREDIT**

City Rescue Mission of Lansing entered into a line of credit agreement with Horizon Bank to cover potential cash flow shortages. The line of credit limit is \$100,000. During the year, City Rescue Mission of Lansing did not borrow against the line of credit. The balance at December 31, 2016 was \$0. Interest on this line of credit was 5.00% at year end. The line of credit is unsecured. Interest expense for the year ended December 31, 2016, paid on the line of credit was \$0.

City Rescue Mission of Lansing  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016

**NOTE G: TEMPORARILY RESTRICTED NET ASSETS**

The following is a summary of the temporarily restricted net assets at December 31, 2016:

Food	\$	2,646
Mission Improvements		19,885
Bibles and Literature		452
Mission Special Needs		14,650
Families Special Needs		558
		558
	\$	38,191

**NOTE H: PERMANENTLY RESTRICTED NET ASSETS**

Permanently restricted net assets at December 31, 2016, consisted of the residual balance of contributions from:

Carl and Rhea Bradford Revocable Trust	\$	55,313
		55,313

**NOTE I: OPERATING LEASES**

The Mission co-signed a three (3) year lease agreement in 2013 for the retail thrift store location, which the Mission was fully responsible for starting January 1, 2015. In May 2016, the Mission extended the lease agreement through June 30, 2019. Monthly rent expense for January 1, 2016 through June 30, 2016 was \$8,679. Monthly rent expense for July 1, 2016 through December 31, 2016 was \$9,547. Total annual rent expense for this operating lease for the year ending December 31, 2016 was \$110,225.

The following table shows the annual operating lease commitments:

Year Ending December 31,	
2017	\$ 114,564
2018	114,564
2019	57,282
	\$ 286,410

## **SUPPLEMENTARY INFORMATION**

City Rescue Mission of Lansing

SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM - MODIFIED CASH BASIS

Year Ended December 31, 2016

	Michigan Avenue Facility	Free Store	Maplewood Facility	Maplewood Building Fund
Salaries	\$ 241,782	\$ 78,413	\$ 379,078	\$ -
Payroll taxes	18,267	6,298	28,088	-
Fringe benefits	15,695	15,258	36,300	-
	<u>275,744</u>	<u>99,969</u>	<u>443,466</u>	<u>-0-</u>
Total salaries and related expenses	275,744	99,969	443,466	-0-
Contracted services	14,386	-	15,685	-
Utilities	39,136	2,398	58,864	-
Occupancy	-	-	-	-
Maintenance and repairs	61,618	882	39,572	-
Food	-	-	-	-
Supplies and materials	6,985	-	377,443	-
Buildings, furniture, and equipment	46,328	-	475	396
Telephone	2,768	-	6,639	-
Postage	-	-	-	-
Interest	-	-	-	-
Bank charges	-	-	-	-
Printing	-	-	-	-
Transportation	10,206	-	1,196	-
Conferences and meetings	-	-	-	-
Insurance	12,127	1,572	4,936	-
Other	840	-	6	-
	<u>840</u>	<u>-</u>	<u>6</u>	<u>-</u>
TOTAL EXPENSES	<u>\$ 470,138</u>	<u>\$ 104,821</u>	<u>\$ 948,282</u>	<u>\$ 396</u>

Mission Special Needs	Families Special Needs	Backpack Fund	Offsite Kitchen	Thrift Store	Total Program Services
\$ -	\$ -	\$ -	\$ 128,340	\$ 112,937	\$ 940,550
-	-	-	9,956	7,603	70,212
-	-	-	1,787	4,181	73,221
-0-	-0-	-0-	140,083	124,721	1,083,983
-	-	-	1,298	4,835	36,204
-	-	-	-	-	100,398
-	-	-	15,927	128,102	144,029
-	-	-	5,146	7,142	114,360
-	-	-	716,847	-	716,847
19,387	6,141	1,845	665	1,591	414,057
-	-	-	-	9,165	56,364
-	-	-	260	1,712	11,379
-	-	-	-	-	-0-
-	-	-	-	39	39
-	-	-	-	5,317	5,317
-	-	-	-	326	326
-	-	-	645	7,120	19,167
-	-	-	-	-	-0-
-	-	-	1,689	388	20,712
-	-	-	-	70	916
<u>\$ 19,387</u>	<u>\$ 6,141</u>	<u>\$ 1,845</u>	<u>\$ 882,560</u>	<u>\$ 290,528</u>	<u>\$ 2,724,098</u>



City Rescue Mission of Lansing

SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM - MODIFIED CASH BASIS - CONTINUED

Year Ended December 31, 2016

	Management and General	Fundraising	Total
Salaries	\$ 231,757	\$ -	\$ 1,172,307
Payroll taxes	11,411	-	81,623
Fringe benefits	26,945	-	100,166
	<hr/>	<hr/>	<hr/>
Total salaries and related expenses	270,113	-0-	1,354,096
Contracted services	31,753	-	67,957
Utilities	-	-	100,398
Occupancy	-	-	144,029
Maintenance and repairs	-	-	114,360
Food	-	-	716,847
Supplies and materials	3,753	-	417,810
Buildings, furniture, and equipment	-	-	56,364
Telephone	-	-	11,379
Postage	1,492	22,680	24,172
Interest	443	-	482
Bank charges	-	-	5,317
Printing	30,540	55,589	86,455
Transportation	35	-	19,202
Conferences and meetings	5,987	-	5,987
Insurance	220	-	20,932
Other	9,904	-	10,820
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	\$ 354,240	\$ 78,269	\$ 3,156,607
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