

REST STOP MINISTRIES, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31st

ASSETS	2016	2015
Current Assets		
Cash		
Operating - General Fund	\$ 170,666	\$ 233,584
Restricted Cash - Escrow	57,614	19,201
Total Cash	<u>228,280</u>	<u>252,785</u>
Receivables		
Pledges Receivable - Current	18,594	33,353
Total Receivables	<u>18,594</u>	<u>33,353</u>
Total Current Assets	<u>246,874</u>	<u>286,138</u>
Non-Current Assets		
Loan Costs	7,801	9,757
Pledges Receivable - Non-Current	8,355	34,847
	<u>16,156</u>	<u>44,604</u>
Fixed Assets		
Lawn Equipment	3,948	3,948
Office Equipment	2,359	2,359
Automobile	7,650	7,650
Furniture and Fixtures	13,391	11,561
Property	748,000	748,000
Accumulated Depreciation	(25,647)	-
Total Fixed Assets	<u>749,700</u>	<u>773,518</u>
Total Non-Current Assets	<u>765,856</u>	<u>818,122</u>
TOTAL ASSETS	<u><u>\$ 1,012,730</u></u>	<u><u>\$ 1,104,260</u></u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable	\$ 6,032	\$ 2,628
Property Taxes	-	1,950
Payroll Liabilities	380	2,285
Total Current Liabilities	<u>6,412</u>	<u>6,863</u>
Long Term Liabilities		
Loans Payable - Non-Current	577,460	577,460
Total Long Term Liabilities	<u>577,460</u>	<u>577,460</u>
Total Liabilities	<u>583,872</u>	<u>584,323</u>
Net Assets		
Unrestricted Net Assets	401,910	451,737
Temporarily Restricted Net Assets	26,949	68,200
Total Net Assets	<u>428,859</u>	<u>519,937</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 1,012,730</u></u>	<u><u>\$ 1,104,260</u></u>

REST STOP MINISTRIES, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE PERIOD ENDING DECEMBER 31st

	2016			2015
	Unrestricted	Temporarily Restricted	Total	
Income				
Contributions - Unrestricted	\$ 104,940		\$ 104,940	\$ 149,453
Contributions - Temporarily Restricted	-	1,725	1,725	98,951
Private Grants - Restricted	-	18,500	18,500	17,500
Releases from Temporarily Restricted Satisfaction of Use	18,725	(18,725)	-	-
Annual Dinner Income	11,306		11,306	11,006
Repurposed Goods Income	3,299		3,299	3,445
Packaged Products	500		500	1,145
Candles and Tshirts	1,170		1,170	-
Fundraising Income	1,236		1,236	1,875
Other Income	13		13	312
Total Income	141,188	1,500	142,688	283,688
Expense				
Program Expenses				
Salary Expense	93,866	-	93,866	39,269
Payroll Taxes	8,734	-	8,734	3,020
Payroll Processing	363	-	363	-
Staff Training	2,285	-	2,285	8,171
Education and Curriculum	525	-	525	-
Medical	270	-	270	-
Medical - Prescription Drugs	1,664	-	1,664	326
Drug and Alcohol Screens	428	-	428	-
Dental	600	-	600	-
Legal Fees	335	-	335	-
Mental Health	2,759	-	2,759	257
Resident Entertainment	2,510	-	2,510	248
Stipends	4,233	-	4,233	-
Participant Needs	7,754	-	7,754	369
Transportation	2,731	-	2,731	842
Total Program Expenses	129,057	-	129,057	52,500
Fundraising Expenses				
Auction Expense	275	-	275	-
Annual Gala	9,260	-	9,260	8,741
Total Fundraising Expenses	9,535	-	9,535	8,741
General and Administrative				
Supplies	2,103	-	2,103	2,560
Online Processing Fees	1,304	-	1,304	297
Technology Expenses	1,054	-	1,054	308
Volunteer & Staff Lunches/Incentives	2,311	-	2,311	1,405
Accounting	1,250	-	1,250	-
Board Insurance	800	-	800	750
Dues & Memberships	175	-	175	500
Training & Development	481	-	481	-
Travel Conferences and Awareness	1,027	-	1,027	1,403
Cell Phones	700	-	700	-
Storage Rental	-	-	-	1,591
Licensing & Fees	685	-	685	200
Professional	250	-	250	-
Postage	571	-	571	-
Marketing	102	-	102	-
Administrative	146	-	146	231
Total General and Administrative	12,959	-	12,959	9,245
Occupancy Expense				
Property Insurance	12,253	-	12,253	8,396
Property Taxes	5,656	-	5,656	-
Maintenance	4,469	-	4,469	8,047
House Furnishings	1,604	-	1,604	9,503
Food	12,219	-	12,219	2,616
Cable & Internet & Phone	4,561	-	4,561	2,932
Electric	6,282	-	6,282	2,646
Water	1,591	-	1,591	980
Trash Service	664	-	664	250
Security	276	-	276	-
House Supplies	1,682	-	1,682	1,563
Total Occupancy Expense	51,256	-	51,256	36,932
Repurposed Goods and Product Expense:				
Roxanna Candles	1,200	-	1,200	-
Repurposed Goods Supplies	813	-	813	2,095
Tshirts	743	-	743	-
Permaculture Design Consultation	200	-	200	-
Packaged Product Supplies	401	-	401	-
Total Repurposed Goods and Product Expense	3,356	-	3,356	2,095

REST STOP MINISTRIES, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE PERIOD ENDING DECEMBER 31st

	2016			2015
	Unrestricted	Temporarily Restricted	Total	
Other Expense				
Due Diligence and Property Acquisition Costs	-	-	-	5,539
Donations to Human Trafficking Organizations	-	-	-	83
Depreciation and Amortization	27,603	-	27,603	-
Total Other Expense	27,603	-	27,603	5,622
Total Expense	233,766	-	233,766	115,136
Change in Net Assets	\$ (92,578)	\$ 1,500	\$ (91,078)	\$ 168,552
Net Assets at Beginning of Period	451,737	68,200	519,937	351,385
Prior Year Net Assets Released from Satisfaction of Use Restriction	42,751	(42,751)	-	-
Net Assets at End of Period	\$ 401,910	\$ 26,949	\$ 428,859	\$ 519,937

REST STOP MINISTRIES, INC.
BUDGET TO ACTUAL COMPARISON
FOR THE PERIOD ENDING DECEMBER 31, 2016

	2016 Actual	2016 Budget	Actual Over/(Under) Budget
Income			
Contributions	\$ 147,916	\$ 214,400	\$ (66,484)
Private Grants	18,500	30,500	(12,000)
Annual Dinner Income	11,306	15,000	(3,694)
Repurposed Goods Income	3,299	7,000	(3,701)
Packaged Product Income	500	3,000	(2,500)
Candles and Tshirts	1,170	-	1,170
Fundraising Income	1,236	5,000	(3,764)
Other Income	13	-	13
Total Income	183,939	274,900	(90,961)
Expense			
Program Expenses			
Salary Expense	93,866	98,532	(4,666)
Payroll Taxes	8,734	7,536	1,198
Payroll Processing	363	360	3
Staff Training	2,285	1,200	1,085
Education and Curriculum	525	2,325	(1,800)
Medical Expense	270	2,325	(2,055)
Medical -Prescription Drugs	1,664	2,325	(661)
Drug & Alcohol Screens	428	1,800	(1,372)
Dental Expense	600	4,650	(4,050)
Legal Fees	335	2,400	(2,065)
Mental Health	2,759	7,750	(4,991)
Resident Entertainment	2,510	2,400	110
Stipends	4,233	6,000	(1,767)
Participant Needs	7,754	1,240	6,514
Transportation	2,731	4,800	(2,069)
Total Program Expenses	129,057	145,643	(16,586)
Fundraising Expenses			
Auction Expense	275	-	275
Annual Gala Expenses	9,260	11,600	(2,340)
Total Fundraising Expenses	9,535	11,600	(2,065)
General and Administrative			
Supplies	2,103	2,400	(297)
Online Processing & Technology Expenses	2,359	972	1,387
Volunteer & Staff Lunches/Incentives	2,311	1,400	911
Accounting	1,250	9,250	(8,000)
Board Insurance	800	800	-
Dues & Memberships	175	500	(325)
Training & Development	481	1,200	(719)
Travel Conferences and Awareness	1,027	-	1,027
Cell Phones	700	1,200	(500)
Licensing & Fees	685	-	685
Marketing	102	-	102
Postage & Administrative	717	600	117
Professional Fees	250	2,400	(2,150)
Total General and Administrative	12,959	20,722	(7,763)
Occupancy Expense			
Debt Service (escrow payments)	38,400	38,400	-
Property Insurance	12,253	12,088	165
Property Taxes	5,656	5,605	51
Maintenance	4,469	6,000	(1,531)
House Furnishings	1,604	-	1,604
Food	12,219	13,400	(1,181)
Cable & Internet & Phone	4,561	4,140	421
Electric	6,282	8,400	(2,118)
Water	1,591	1,800	(209)
Trash Service	664	600	64
Security	276	-	276
House Supplies	1,682	1,200	482
Total Occupancy Expense	89,656	91,633	(1,977)
Repurposed Goods and Product Expense:			
Equipment and Supplies	3,356	5,000	(1,644)
Total Repurposed Goods and Product Expense	3,356	5,000	(1,644)
Total Expense	244,563	274,598	(30,035)
Change in Net Assets (Net Income (Loss))	\$ (60,624)	\$ 302	\$ 60,926
Net Loss per Budget to Actual Comparison	\$ (60,624)		
Subtract: Depreciation and Amortization (noncash)	(27,603)		
Subtract: Net Change in Accrued Pledges	(41,251)		
Add: Escrow Payments (balance sheet transfers)	38,400		
Net Loss per Statement of Activities	\$ (91,078)		