

Form 990

OMB No 1545-0047

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning **7/01/02**, and ending **6/30/03**

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

**THE HAVEN OF REST MINISTRIES OF
BATTLE CREEK, INC.**

Number and street (or P O box if mail is not delivered to street address)

Room/suite

11 GREEN STREET

City or town, state or country, and ZIP + 4

BATTLE CREEK

MI 49017

D Employer ID number

38-6122756

E Telephone number

F Accounting method: ☐ Cash☒ Accrual ☐ Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: ▶

J Organization type

(check only one) ☒ 501(c) (**3**) < (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **931,616**

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter no. of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No," att a list See instr)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Enter 4-digit GEN ▶

M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received:

a Direct public support

1a **241,243**

b Indirect public support

1b **145,480**

c Government contributions (grants)

1c **304,532**d Total (add lines 1a through 1c) (cash \$ **691,255** noncash \$)1d **691,255**

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 **240,281**

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 **80**

5 Dividends and interest from securities

5

6a Gross rents

6a

b Less: rental expenses

6b

c Net rental income or (loss) (subtract line 6b from line 6a)

6c

7 Other investment income (describe ▶)

7

8a Gross amount from sales of assets other than inventory

(A) Securities

8a

b Less: cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss) (combine line 8c, columns (A) and (B))

8d

9 Special events and activities (attach schedule)

a Gross revenue (not including \$ of contributions reported on line 1a)

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events (subtract line 9b from line 9a)

9c

10a Gross sales of inventory, less returns and allowances

10a

b Less: cost of goods sold

10b

c Gross profit or (loss) from sales of inventory (att. sch.) (subtract line 10b from line 10a)

10c

11 Other revenue (from Part VII, line 103)

11

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12 **931,616**

E x p e n s e s

13 Program services (from line 44, column (B))

13 **756,059**

14 Management and general (from line 44, column (C))

14 **193,713**

15 Fundraising (from line 44, column (D))

15 **4,161**

16 Payments to affiliates (attach schedule)

16

17 Total expenses (add lines 16 and 44, column (A))

17 **953,933**

A s s e t s

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 **-22,317**

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 **1,516,589**

20 Other changes in net assets or fund balances (attach explanation)

20

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

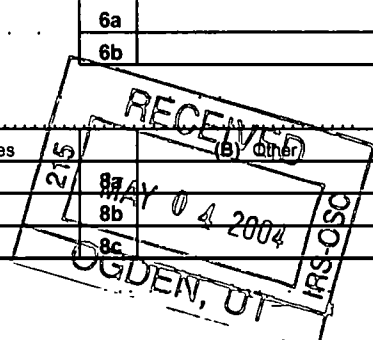
21 **1,494,272**

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2002)

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SCANNED MAY 11 2004



Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____)	22				
23	Specific assistance to individuals	23				
24	Benefits paid to or for members	24				
25	Compensation of officers, directors, etc.	25	30,109	30,109		
26	Other salaries and wages	26	554,013	458,697	95,316	
27	Pension plan contributions	27				
28	Other employee benefits	28	45,999	38,632	7,367	
29	Payroll taxes	29	44,775	35,180	9,595	
30	Professional fundraising fees	30				
31	Accounting fees	31				
32	Legal fees	32				
33	Supplies	33	6,004	3,334	2,670	
34	Telephone	34	6,641	5,396	1,245	
35	Postage and shipping	35				
36	Occupancy	36	80,651	78,952	1,699	
37	Equipment rental and maintenance	37	19,259	13,628	5,631	
38	Printing and publications	38				
39	Travel	39	2,832	2,591	241	
40	Conferences, conventions, and meetings	40	2,669	2,409	260	
41	Interest	41	5,669		5,669	
42	Depreciation, depletion, etc. (attach schedule)	42	78,306	58,998	19,308	
43	Other expenses not covered above (itemize). a	43a				
	b See Statement 1	43b	77,006	58,242	14,603	
	c	43c				
	d	43d				
	e	43e				
44	Total functional expenses (add lines 22 - 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	953,933	756,059	193,713	4,161

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose?

► FEED, SHELTER AND CLOTHE THE POOR

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
 (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)

a	OPERATIONS OF A ADULT FOSTER CARE PROGRAM, LIFE RECOVERY PROGRAM AND SHORT TERM SHELTERS FOR MEN, WOMEN AND CHILDREN	(Grants and allocations \$ _____)	756,059
b		(Grants and allocations \$ _____)	
c		(Grants and allocations \$ _____)	
d		(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		756,059

Part IV Balance Sheets (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
45	Cash - non-interest-bearing	5,626	45	53,992
46	Savings and temporary cash investments		46	
47a	Accounts receivable	38,893		
b	Less: allowance for doubtful accounts		47c	38,893
48a	Pledges receivable			
b	Less: allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less: allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	5,021	53	4,611
54	Investments-securities ☐ Cost ☐ FMV		54	
55a	Investments-land, buildings, and equipment: basis			
b	Less: accumulated depreciation (attach schedule)		55c	
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	2,106,495		
b	Less: accumulated depreciation (attach schedule) See Stmt 2			
57b		529,561	57c	1,576,934
58	Other assets (describe)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	1,705,664	59	1,674,430
60	Accounts payable and accrued expenses	52,317	60	48,389
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe See Stmt 3)	136,758	65	131,769
66	Total liabilities (add lines 60 through 65)	189,075	66	180,158
Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	1,516,589	67	1,469,218
68	Temporarily restricted		68	25,054
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)	1,516,589	73	1,494,272
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	1,705,664	74	1,674,430

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
N/A	

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see page 26 of the instructions.)

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule-see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross inc. of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization ☐ and check whether it is ☐ exempt or ☐ nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instr.	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed ☐ None		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)	90b	
91	The books are in care of ☐ ELAINE HUNSICKER Located at ☐ BATTLE CREEK, MI	Telephone no ZIP + 4 49017	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year ☐	92	

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a RENT					18,047
b OTHER					39,961
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					182,273
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					80
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	240,361
105 Total (add line 104, columns (B), (D), and (E))					240,361

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
●	
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.
	Date <u>4/29/04</u> Executive Director NOT REQUIRED TO BE FILED

Federal Statements**Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt & General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
Expenses				
FOOD FOR THE RESIDENTS	26,227	26,227		
JANITORIAL				
INSURANCE	11,525	10,108	1,417	
OFFICE	8,465	1,050	7,415	
MEDICAL	1,541	1,541		
OTHER	21,871	16,837	873	4,161
PROFESSIONAL	7,377	2,479	4,898	
Total	<u>\$ 77,006</u>	<u>\$ 58,242</u>	<u>\$ 14,603</u>	<u>\$ 4,161</u>

Federal Statements**Statement 2 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
BUILDINGS	\$ 1,902,379	\$ 352,358	\$ 1,911,872	\$ 416,077
EQUIPMENT	157,623	94,896	157,623	109,484
VEHICLES	4,000	4,000	4,000	4,000
Total	<u>\$ 2,064,002</u>	<u>\$ 451,254</u>	<u>\$ 2,073,495</u>	<u>\$ 529,561</u>

Statement 3 - Form 990, Part IV, Line 65 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
NOTES PAYABLE	\$ 136,758	\$ 131,769
Total	<u>\$ 136,758</u>	<u>\$ 131,769</u>