

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)

OMB No 1545-0047

2004

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 2004 calendar year, or tax year beginning 7/1/2004, and ending 6/30/2005

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

South Oakland Shelter

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

431 N. Main

City or town

State or country

ZIP + 4

Royal Oak

MI

48067

D Employer identification number

38-2847849

E Telephone number

(248) 546-6566

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).

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 number of affiliates ▶ N/A

H(c) Are all affiliates included? N/A ☐ Yes ☐ No
(If "No," attach a list. See instructions.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶ N/A

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

G Website: ▶ www.sos1985.org

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527K 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 ▶ 322,037

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a	166,997	
b Indirect public support	1b		
c Government contributions (grants)	1c	92,299	
d Total (add lines 1a through 1c) (cash \$ 259,296 noncash \$)	1d	259,296	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	0	
3 Membership dues and assessments	3	0	
4 Interest on savings and temporary cash investments	4	78	
5 Dividends and interest from securities	5	33,961	
6 a Gross rents	6a		
b Less: rental expenses	6b		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	0	
7 Other investment income (describe)	7	0	
8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b Less: cost or other basis and sales expenses	0	0	
c Gain or (loss) (attach schedule)	0	0	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8,404	0	
8d	8,404		
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a	17,243	
b Less: direct expenses other than fundraising expenses	9b	535	
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	16,708	
10 a 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 (attach schedule) (subtract line 10b from line 10a)	10c	0	
11 Other revenue (from Part VII, line 103)	11	3,055	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	321,502	
13 Program services (from line 44, column (B))	13	336,569	
14 Management and general (from line 44, column (C))	14	80,513	
15 Fundraising (from line 44, column (D))	15	0	
16 Payments to affiliates (attach schedule)	16	0	
17 Total expenses (add lines 16 and 44, column (A))	17	417,082	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	-95,580	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	967,900	
20 Other changes in net assets or fund balances (attach explanation)	20	12,493	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	884,813	

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 22 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 \$ <u>0</u> noncash \$ <u>0</u>)	22	0	0		
23	Specific assistance to individuals (attach schedule) # 4	23	37,657	37,657		
24	Benefits paid to or for members (attach schedule)	24	0	0		
25	Compensation of officers, directors, etc.	25	52,160	46,944	5,216	
26	Other salaries and wages	26	162,238	135,294	26,944	
27	Pension plan contributions	27	4,038	3,433	605	
28	Other employee benefits	28	20,251	17,214	3,037	
29	Payroll taxes	29	16,064	13,653	2,411	
30	Professional fundraising fees	30	0	0	0	
31	Accounting fees	31	4,500	0	4,500	
32	Legal fees	32	0	0	0	
33	Supplies	33	7,266	5,450	1,816	
34	Telephone	34	12,052	9,642	2,410	
35	Postage and shipping	35	2,210	1,105	1,105	
36	Occupancy	36	57,165	44,026	13,139	
37	Equipment rental and maintenance	37	15,152	9,466	5,686	
38	Printing and publications	38	2,428	0	2,428	
39	Travel	39	1,674	1,506	168	
40	Conferences, conventions, and meetings	40	3,038	1,519	1,519	
41	Interest	41	0	0	0	
42	Depreciation, depletion, etc. (attach schedule) # 8	42	10,733	9,660	1,073	
43	Other expenses not covered above (itemize) a See Attach. 5	43a	8,456		8,456	
b		43b	0			
c		43c	0			
d		43d	0			
e		43e	0			
f		43f	0			
44	Total functional expenses (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13—15</i>	44	417,082	336,569	80,513	0

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 ☒ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ 0, (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 25 of the instructions.)What is the organization's primary exempt purpose? ☒ Reference Attachment 6

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) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)

a	Reference Attachment 6	
	(Grants and allocations \$ _____)	336,569
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)	336,569

Part IV Balance Sheets (See page 25 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
Assets	45	Cash—non-interest-bearing	34,680	45	45,911
	46	Savings and temporary cash investments	3,097	46	3,105
	47 a	Accounts receivable	47a	0	
	b	Less: allowance for doubtful accounts	47b	0	47c 0
	48 a	Pledges receivable	48a	0	
	b	Less: allowance for doubtful accounts	48b	0	48c 0
	49	Grants receivable	44,124	49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a	0	
	b	Less: allowance for doubtful accounts	51b	0	51c 0
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	79	53	5,010
	54	Investments—securities (attach schedule)# 7	806,495	54	761,486
	55 a	Investments—land, buildings, and equipment: basis	55a	0	
	b	Less: accumulated depreciation (attach schedule)	55b	0	55c 0
56	Investments—other (attach schedule)	0	56	0	
57 a	Land, buildings, and equipment: basis	57a	144,345		
b	Less: accumulated depreciation (attach schedule) # 8	57b	71,954	57c	72,391
58	Other assets (describe ▶ Reference Attachment 9)	4,454	58	3,044	
59	Total assets (add lines 45 through 58) (must equal line 74)	972,499	59	890,947	
Liabilities	60	Accounts payable and accrued expenses	4,599	60	6,134
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)	0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)	0	64a	0
	b	Mortgages and other notes payable (attach schedule)	0	64b	0
65	Other liabilities (describe ▶)	0	65	0	
66	Total liabilities (add lines 60 through 65)	4,599	66	6,134	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted	967,900	67	884,813
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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)	967,900	73	884,813
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	972,499	74	890,947

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-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements . . . ▶	a	474,530
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$ 12,493		
(2)	Donated services and use of facilities \$ 140,000		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify):		
	----- \$		
	----- \$		
	Add amounts on lines (1) through (4) ▶	b	152,493
c	Line a minus line b ▶	c	322,037
d	Amounts included on line 12, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	----- \$		
	Fundraising Exp. \$ -535		
	Add amounts on lines (1) and (2) . ▶	d	-535
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	321,502

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

a	Total expenses and losses per audited financial statements . . . ▶	a	557,617
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities . . . \$ 140,000		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 . . . \$		
(4)	Other (specify):		
	Fundraising Exp. \$ 535		
	----- \$		
	Add amounts on lines (1) through (4) ▶	b	140,535
c	Line a minus line b ▶	c	417,082
d	Amounts included on line 17, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	----- \$		
	----- \$		
	Add amounts on lines (1) and (2) . ▶	d	0
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	417,082

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name Ref. Atch. 10 Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			
Name Str	Title			
City ST ZIP	Hr/WK			

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 28 of the instructions

Part VI Other Information (See page 28 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	76	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.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a 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?	80a	X
b If "Yes," enter the name of the organization ► N/A and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a Enter direct and indirect political expenditures. See line 81 instructions 81a 0		
b Did the organization file Form 1120-POL for this year?	81b N/A	
82 a 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 140,000		
83 a 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 X	
84 a 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 N/A		
d Section 162(e) lobbying and political expenditures 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 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 N/A		
b Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a N/A		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
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
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ► None ; section 4912 ► None ; section 4955 ► None		
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 ► N/A		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization ► N/A		
90 a List the states with which a copy of this return is filed ► MI		
b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.) 90b 8		
91 The books are in care of ► Name Monica L. Duncan Telephone no. ► (248)546-6566 Located at ► 431 N. Main City Royal Oak ST MI ZIP + 4 ► 48067		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note. Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 513, 514, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	78	
96 Dividends and interest from securities			14	33,961	
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			18	8,404	
101 Net income or (loss) from special events			01	16,708	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a Miscellaneous			01	3,055	
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		62,206	0
105 Total (add line 104, columns (B), (D), and (E))					62,206

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 34 of the instructions.)

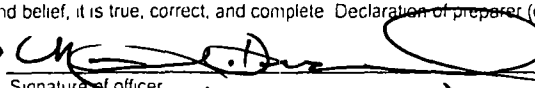
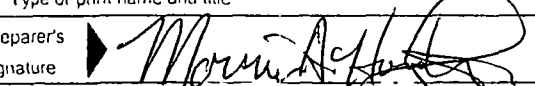
Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 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	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 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 Sign Here	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.			
	Signature of officer 		Date 2/3/06	
Paid Preparer's Use Only	Type or print name and title Monica L. Duncan			
	Preparer's signature 	Date 2/1/06	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (Sec Gen Inst W)
	Firm's name (or yours if self-employed), address and ZIP + 4 Wolinski & Company, C.P.A., P.C. 300 River Place Detroit, Mi. 48207	EIN 38-3009308	Phone no 313-566-9000	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2004

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

South Oakland Shelter

Employer identification number

38-2847849

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None				
Str				
City ST	Title			
Zip Country	Avg hr/wk N/A	N/A	N/A	N/A
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Name				
Str				
City ST	Title			
Zip Country	Avg hr/wk			
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Name Check here if a business <input type="checkbox"/>		
Str None		
City		
ST ZIP Country	N/A	N/A
Name Check here if a business <input type="checkbox"/>		
Str		
City		
ST ZIP Country		
Name Check here if a business <input type="checkbox"/>		
Str		
City		
ST ZIP Country		
Name Check here if a business <input type="checkbox"/>		
Str		
City		
ST ZIP Country		
Name Check here if a business <input type="checkbox"/>		
Str		
City		
ST ZIP Country		
Total number of others receiving over \$50,000 for professional services	0	

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
See Part V Form 990		
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____ City _____ ST _____ Country _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11 b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	262,117	247,953	304,959	295,793	1,110,822
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	17,647	10,002	16,635	7,810	52,094
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	32,126	32,313	33,084	46,208	143,731
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	311,890	290,268	354,678	349,811	1,306,647
24 Line 23 minus line 17	294,243	280,266	338,043	342,001	1,254,553
25 Enter 1% of line 23	3,119	2,903	3,547	3,498	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 25,091
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,254,553
d Add: Amounts from column (e) for lines 18 143,731 19 0 22 0 26b 0					26d 143,731
e Public support (line 26c minus line 26d total)					26e 1,110,822
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 88.54%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year. (2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. (2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines 15 0 16 0 17 0 20 0 21 0					27c 0
d Add: Line 27a total 0 and line 27b total 0					27d 0
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f 0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0.00%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					N/A

Part V Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ☐ **a** if the organization belongs to an affiliated groupCheck ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36														
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37														
38	Total lobbying expenditures (add lines 36 and 37)	38	0	0												
39	Other exempt purpose expenditures	39														
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0	0												
41	Lobbying nontaxable amount. Enter the amount from the following table—															
	<table><tr><td>If the amount on line 40 is—</td><td>The lobbying nontaxable amount is—</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 40</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>	If the amount on line 40 is—	The lobbying nontaxable amount is—	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	41	0	0
If the amount on line 40 is—	The lobbying nontaxable amount is—															
Not over \$500,000	20% of the amount on line 40															
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000															
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000															
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000															
Over \$17,000,000	\$1,000,000															
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0	0												
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0	0												
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0	0												

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50 on page 11 of the instructions)

		Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►		(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount					0
46	Lobbying ceiling amount (150% of line 45(e))					0
47	Total lobbying expenditures					0
48	Grassroots nontaxable amount					0
49	Grassroots ceiling amount (150% of line 48(e))					0
50	Grassroots lobbying expenditures					0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part I - Revenue, expenses, and changes in net assets:

Line 8: Sale of assets other than inventory.

Gain on sale of securities	<u><u>\$ 8,404</u></u>
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Note: The gain represents the net activity from many investment transactions made during the fiscal year. Specific information as to dates acquired, dates sold, gross sales price, and investment cost is not readily available. The investments are a combination of both debt and equity securities.

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part I - Revenue, expenses, and changes in net assets:

Line 9: Special events and activities:

	Event	Revenue
	Lynn Portnoy Fundraiser	\$ 6,187
	Arts du Jour Event	3,725
	Arts, Eats, & Beats	2,280
	Cookbook	2,038
	Pins, Bags, & Apron Sales	1,380
	Pancake Blitz Fundraiser	1,042
	Other	591
		<u>17,243</u>
Less:		
	Direct Expenses	535
		<u><u>\$ 16,708</u></u>

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part I - Revenue, Expenses, and Changes in Net Assets:

Line 20: Other Changes in Net Assets

Item	Amount
Unrealized gain on investments	<u><u>\$ 12,493</u></u>

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part II - Statement of Functional Expenses

Line 23 - Specific assistance to individuals:

<u>Category</u>	<u>Amount</u>
Transportation	\$ 22,985
Housing	10,466
Food	2,424
Medical	1,782
	<u>\$ 37,657</u>

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part II - Statement of Functional Expenses

Line 43 - Other:

Item	Amount
Bank Processing Charges	\$ 3,720
Payroll Processing Fees	1,648
D & O Insurance	1,173
Advertising	701
Professional Fees	483
Other	731
	<u>\$ 8,456</u>

South Oakland Shelter
E.I.N.# 38-2847849
Tax Form 990 – FY 2005

Part III – Statement of Program Service Accomplishments:

Primary Exempt Purpose: To maintain a program to shelter and provide services to the homeless.

The Mission of South Oakland Shelter is to provide temporary emergency shelter to those in need and work to remove them from the cycle of homelessness. In addition, the Mission also includes being a community advocate for effective solutions to the problem of homelessness and the need for affordable housing.

The clients served are the working poor. Approximately 80% of the clients have jobs; however, they don't earn enough to pay for housing and other necessities.

Exempt Purpose Achievements:

Individuals Lodged	340
Men Lodged	217
Women Lodged	81
Children Lodged	42

In addition, of the 340 clients served, 236 were first time cases at South Oakland Shelter.

Age Breakdown:	
<u>Age in Years</u>	<u>Percentage of Guests</u>
0-17	13%
18-19	1%
20-29	11%
30-39	21%
40-49	36%
50-59	14%
60 +	4%
	100%

The oldest client served was seventy (70) years old. The youngest client served was approximately two (2) months old. In addition, there were twenty-nine (29) veterans served.

South Oakland Shelter
E.I.N.# 38-2847849
Tax Form 990 – FY 2005

Part III – Statement of Program Service Accomplishments:

Length of Stay:	
Number of Days	Percentage of Guests
1-14	35%
15-30	24%
31-45	15%
46-60	10%
61-75	8%
76-90	4%
90 +	4%
	100%

Race:					
Family Size	African American	Asian	Caucasian	Hispanic	Other
1	149	1	145	1	2
2	12	0	1	0	0
3	5	0	4	0	0
4	3	0	0	0	0
5	1	0	0	0	0

The top 5 previous cities of residence for South Oakland Shelter clients were:

Detroit
 Royal Oak
 Pontiac
 Ferndale
 Mt. Clemens

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part IV - Balance Sheets

Line 54: Investments:

Investment	FY 2005		FY 2004	
	Cost	Fair Market Value	Cost	Fair Market Value
Money Market Funds	\$ 137	\$ 137	\$ 350	\$ 350
Debt Securities	390,084	379,942	398,820	381,994
Equity Securities	286,104	381,407	334,657	424,151
	<u>\$ 676,325</u>	<u>\$ 761,486</u>	<u>\$ 733,827</u>	<u>\$ 806,495</u>

South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part IV - Balance Sheets

Line 57: Land, buildings, and equipment:

Item	FY 2005	FY 2004
Furniture and Fixtures	\$ 18,570	\$ 18,773
Leasehold Improvements	114,672	111,119
Office Equipment	11,103	22,995
Sub-total	<u>\$ 144,345</u>	<u>\$ 152,887</u>
Accumulated Depreciation	(71,954)	(73,317)
Net Buildings & Equipment	<u>\$ 72,391</u>	<u>\$ 79,570</u>

Part II: Statement of Functional Expenses

Line 42: Depreciation

Depreciation	<u>\$ 10,733</u>	<u>\$ 10,310</u>
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South Oakland Shelter
E.I.N. # 38-2847849
Tax Form 990 - FY 2005

Part IV - Balance Sheets

Line 58: Other Assets:

Item	FY 2005	FY 2004
Interest Receivable	\$ 2,394	\$ 4,454
Security Deposit	650	
	<u>\$ 3,044</u>	<u>\$ 4,454</u>

Part V - List of Officers, Directors, Trustees and Key Employees:

(A) Name & Address	(B) Title & Average Hours Devoted to Position	(C) Compensation	(D) Contributions to Benefit Plans & Deferred Comp	(E) Expense Account & Other Allowances
Monica L. Duncan 431 N. Main. Royal Oak, Mi 48067	Executive Director 40 Hrs	\$ 52,160	\$ 1,565	\$ 6,706
Board of Directors:				
Dave Currin 431 N. Main. Royal Oak, Mi 48067	President 2 hours a month	0	0	0
Susan Masiak 431 N. Main. Royal Oak, Mi 48067	Vice-President 2 hours a month	0	0	0
Jim Maxwell 431 N. Main. Royal Oak, Mi. 48067	Treasurer 2 hours a month	0	0	0
Carol Maisels 431 N. Main. Royal Oak, Mi. 48067	Secretary 2 hours a month	0	0	0
Paula Butler 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Bruce Carr 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0
Jack Cochran 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0
Carolyn Comai 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0
George Dodd 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0
Rita Fields 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Jon Lechner 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Debbie Lockkedge 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Paul Lyons 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0
Alice McIntyre 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0
David Permaloff 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Christine Purtell 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Kenneth Ruszkowski 431 N. Main. Royal Oak, Mi 48067	Member 2 hours a month	0	0	0
Linda Spannaus 431 N. Main. Royal Oak, Mi. 48067	Member 2 hours a month	0	0	0