## Organization Comparisons

**Rescue College 303**

<table>
<thead>
<tr>
<th>Year</th>
<th>Denver Rescue Mission</th>
<th>Rescue Mission Mahoning Valley</th>
<th>Union Rescue Mission - LA</th>
<th>New York City Rescue Mission</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Previous Year</td>
<td>Most Recent Year</td>
<td>Most Recent Year</td>
<td>Most Recent Year</td>
</tr>
</tbody>
</table>

### Income

- **Contributions**: $13,355,296, 95.62% of Total Income
- **Government Grants**: $0.00%
- **Program Services**: $423,795, 3.03% of Total Income
- **Special Events**: $5,060,810, 3.21% of Total Income
- **Gifts in Kind Income**: $3,430,938, 96.04% of Total Income
- **Investments**: $0.00%
- **Other**: $28,697, 0.21% of Total Income

### Expenses

- **Program Services**: $10,181,334, 74.77% of Total Expenses
- **Administration**: $771,654, 5.67% of Total Expenses
- **Fundraising**: $2,664,238, 19.57% of Total Expenses
- **Payments to Affiliates**: $0.00%
- **SALARIES AND BENEFITS**: $0.00%

### Assets

- **Cash and Equivalents**: $1,282,691, 18.19% of Total Assets
- **Receivables**: $161,340, 2.29% of Total Assets
- **Inventory for Sale or Use**: $423,264, 6.00% of Total Assets
- **Investments**: $1,620,000, 22.98% of Total Assets
- **Other**: $176,693, 2.51% of Total Assets

### Liabilities

- **Accounts Payable**: $658,829, 18.99% of Total Liabilities
- **Grants Payable & Deferred Revenue**: $0.00%
- **Loans and Notes**: $0.00%
- **Tax-Exempt Bonds**: $0.00%
- **Other**: $223,374, 25.32% of Total Liabilities

### Net Assets

- $7,050,328, 21.06% of Total Net Assets

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**Barbara Clemenson, CPA, CFRE**

*Source: [www.guidestar.org](http://www.guidestar.org)*
## Organization Comparisons

### Rescue College 303

<table>
<thead>
<tr>
<th>Year</th>
<th>Previous Year</th>
<th>Most Recent Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>$5,787,337</td>
<td>$5,732,938</td>
<td>$1,968,622</td>
<td>$21,575,000</td>
</tr>
<tr>
<td>% of Total Liabilities</td>
<td>93.83%</td>
<td>99.17%</td>
<td>98.74%</td>
<td>100.00%</td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>$380,788</td>
<td>$47,922</td>
<td>$25,129</td>
<td>$0</td>
</tr>
<tr>
<td>% of Total Liabilities</td>
<td>6.17%</td>
<td>0.83%</td>
<td>1.26%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Permanently Restricted</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>% of Total Liabilities</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total</td>
<td>$6,168,125</td>
<td>$5,780,860</td>
<td>$1,993,751</td>
<td>$21,575,000</td>
</tr>
</tbody>
</table>

### Special Analysis

- **Cash and equivalents compared to Accounts Payable**
  - 194.69% to 522.10% of Total Liabilities
- **Cash and equivalents + Receivables compared to Accounts Payable**
  - 219.18% to 569.89% of Total Liabilities
- **$ Contributions Raised per $ Fundraising Cost**
  - $4.01 to $4.22
- **Cash as a % of Income**
  - 9.18% to 11.93%
- **Fixed Assets as a % of Income**
  - 24.25% to 19.93%
- **Liabilities as a % of Income**
  - 6.32% to 2.60%
- **Average Daily Expenses**
  - $37,307 to $40,054
- **Days Expenses covered by Cash on Hand**
  - 34.38 to 43.56
- **Days Expenses covered by Cash and Receivables**
  - 38.71 to 47.53
- **Investments compared to Tax Exempt Bond Liability**
  - 0.00 to 0.00
- **Investments compared to Permanently Restricted Net Assets**
  - #DIV/0! to 1626.04%
- **Fixed Assets compared to Unrestricted Net Assets**
  - 58.51% to 50.84%
# Organization Comparisons

## Rescue College 303

### Barbara Clemenson

<table>
<thead>
<tr>
<th>Organization</th>
<th>Line on the 990</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Snapshot</strong></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td>Line 12 of the 990. This is total revenue, including noncash contributions, Unrelated Business Income Taxable (UBIT), income from investments -- the whole thing!</td>
</tr>
<tr>
<td>Cash</td>
<td>Will figure itself. This is cash income, from whatever source. It takes out the in-kind income and is, I believe, a more accurate comparison between organizations.</td>
</tr>
<tr>
<td>Gifts in Kind Income</td>
<td>Line 1d, but not the total of that line. Look instead within the text. The number you want is AFTER &quot;noncash XXXXXX&quot;</td>
</tr>
<tr>
<td><strong>Expenses [With depreciation]</strong></td>
<td></td>
</tr>
<tr>
<td>Expenses</td>
<td>Line 17. Total expenses, including noncash expenses.</td>
</tr>
<tr>
<td>Gifts in Kind Expenses</td>
<td>Will figure itself. Just as the cash income line provides, I believe, a more accurate point of comparison with other organizations, so does this cash expense line.</td>
</tr>
<tr>
<td><strong>Financial Net Income [With Depreciation]</strong></td>
<td></td>
</tr>
<tr>
<td>Financial Net Income</td>
<td>Line 18, but will fill in automatically! This is what shows on the financial income statement.</td>
</tr>
<tr>
<td><strong>Operating Net Income [Without Depreciation]</strong></td>
<td>Takes out depreciation to give a closer picture of actual operating income. We have to remember in this that it includes noncash income and expenses, which wash.</td>
</tr>
<tr>
<td>Assets</td>
<td>Line 59</td>
</tr>
<tr>
<td>Liabilities</td>
<td>Line 66</td>
</tr>
<tr>
<td>Net Assets</td>
<td>Line 73, but it will figure itself based upon the Balance Sheet formula: Assets = Liabilities + Net Assets</td>
</tr>
</tbody>
</table>

### Income

- **Contributions**: Fill this in from lines 1a and b plus line 3 of the 990
- **Government Grants**: Fill this in from line 1c of the 990
- **Program Services**: Fill this in from line 2 of the 990
- **Investments**: Fill this in from lines 4, 5, 7 and 8d of the 990
- **Special Events**: Fill this in from line 9c of the 990
- **Sales**: Fill this in from lines 6c and 10c of the 990
- **Other**: Fill this in from line 11 of the 990
- **Total**: This line will fill in itself!

### Expenses

- **Program Services**: Fill this in from line 13 of the 990
- **Administration**: Fill this in from line 14 of the 990
- **Fundraising**: Fill this in from line 15 of the 990
- **Payments to Affiliates**: Fill this in from line 16 of the 990
- **Total**: This line will fill in itself!

### Assets

- **Cash and Equivalents**: Fill this in from lines 45 and 46 of the 990
- **Receivables**: Fill this in from lines 47c, 48c, 49, 50, 51c and 53 of the 990
- **Inventory for Sale or Use**: Fill this in from line 52 of the 990
- **Investments**: Fill this in from lines 54, 55c and 56 of the 990
- **Fixed Assets**: Fill this in from line 57c of the 990
- **Other**: Fill this in from line 58 of the 990
- **Total**: This line will fill in itself!

### Liabilities

- **Accounts Payable**: Fill this in from the Balance Sheet Snapshot in Guidestar [Accounts Payable], or line 60 of the 990
- **Grants Payable & Deferred Revenue**: Fill in this line from the Balance Sheet Snapshot in Guidestar [Grants Payable and Deferred Revenue], or lines 61 and 62 of the 990
- **Loans and Notes**: Fill in this line from the Balance Sheet Snapshot in Guidestar [Loans and Notes], or lines 63 and 64b of the 990
- **Tax-Exempt Bonds**: Fill in this line from the Balance Sheet Snapshot in Guidestar [Tax Exempt Bonds], or line 64a of the 990
- **Other**: Fill this in from line 65 of the 990
- **Total**: This line will fill in itself!
<table>
<thead>
<tr>
<th>Year</th>
<th>Organization</th>
<th>Line on the 990</th>
</tr>
</thead>
</table>

**Net Assets**

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>Fill in this line from the Balance Sheet Section of the 990, line 67</td>
</tr>
<tr>
<td>% of Total Liabilities</td>
<td>And this line will figure itself out!</td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>Fill in this line from the Balance Sheet Section of the 990, line 68</td>
</tr>
<tr>
<td>% of Total Liabilities</td>
<td>And this line will figure itself out!</td>
</tr>
<tr>
<td>Permanently Restricted</td>
<td>Fill in this line from the Balance Sheet Section of the 990, line 69</td>
</tr>
<tr>
<td>% of Total Liabilities</td>
<td>And this line will figure itself out!</td>
</tr>
<tr>
<td>Total</td>
<td>This line will fill in itself!</td>
</tr>
</tbody>
</table>

**Special Analysis**

- **Cash and equivalents compared to Accounts Payable**: This will figure itself out. Use for analysis as to how well the organization can pay its pending bills with cash on hand.
- **Cash and equivalents + Receivables compared to Accounts Payable**: This will figure itself out. Use for analysis as to how well the organization can pay its pending bills with cash on hand + funds expected. Problem: Will the funds come in before the bills are due? Problem especially if this figure includes grants and pledges receivable, which may be due over several years in the future.
- **$ Contributions Raised per $ Fundraising Cost**: This will give an indication of how effectively Fundraising Costs are being used to solicit contributions. Fundraisers also help secure grants, membership, special events, etc., but this is just a rough analysis of fundraising's ability to raise pure contributions.
- **Cash as a % of Income**: This will figure itself out. Use for analysis as to how much of its annual income the organization has on hand. Enough? Too much? Why?
- **Receivable as a % of Income**: This will figure itself out. Use for analysis as to how much of its annual income has to collect yet. How much of their annual income is still in the hands of others and has not come to them to enable them to pay bills and run the organization? Problem: This figure also includes grants and pledges receivable which may be due over several years. Good idea to look at 990 to see how much of actual Accounts Receivable is outstanding.
- **Fixed Assets as a % of Income**: This will figure itself out. Is the organization heavily invested in property? How much so? If not, what does that mean to their ongoing maintenance expenses?
- **Liabilities as a % of Income**: How leveraged [in dept] is this organization? What might this tell us about their liquidity? About their short-term and long-term ability to survive and/or grow?
- **Average Daily Expenses**: This will figure itself out. How much does it cost this organization to run each day?
- **Days Expenses covered by Cash on Hand**: How many days can they run if they don’t receive one more penny in cash income? What does this number tell you about their ability to survive, maintain and/or grow?
- **Days Expenses covered by Cash and Receivables - Problem:** Receivables are due over an undefined amount of time. If they were to receive all their receivables right away, how long could they survive? How dependant are they on receivables?
- **Investments compared to Tax Exempt Bond Liability**: How much of the organization's tax exempt bond liability is secured by their investments?
- **Investments compared to Permanently Restricted Net Assets**: How much of the organization's endowment (permanently restricted funds) are secured by their investments?
- **Fixed Assets compared to Unrestricted Net Assets**: How much of the organization's unrestricted net assets are tied up in fixed assets that are not easily liquidated?