

FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
AFFIRMATIONS LESBIAN AND GAY COMMUNITY CENTER
DECEMBER 31, 2016 and 2015

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Affirmations Lesbian and Gay Community Center

We have audited the accompanying financial statements of Affirmations Lesbian and Gay Community Center (a not-for-profit corporation), which comprise the balance sheets as of December 31, 2016 and 2015, and the related statements of activities and cash flows, and the related notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 financial position of Affirmations Lesbian and Gay Community Center as of December 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statements of functional expenses, direct public support, and grants on pages 20 through 24 are 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.

Troy, Michigan
May 11, 2017

Affirmations Lesbian and Gay Community Center

BALANCE SHEETS

December 31,

A S S E T S

	2016	2015
CURRENT ASSETS		
Cash (note A2)	\$ 41,870	\$ 48,272
Restricted cash (note B)	86,255	69,981
Accounts receivable (note A5)	46,025	144,935
Pledges receivable	1,000	2,465
Inventory (note A7)	1,540	592
Investments (note D)	197,313	362,002
Prepaid expenses	22,271	23,761
	<hr/>	<hr/>
Total current assets	396,274	652,008
PROPERTY AND EQUIPMENT - AT COST (note A6)		
Furniture and fixtures	402,187	402,187
Building	3,200,849	3,200,849
Building improvements	91,586	91,586
	<hr/>	<hr/>
	3,694,622	3,694,622
Less accumulated depreciation	1,197,674	1,097,456
	<hr/>	<hr/>
	2,496,948	2,597,166
Land	95,700	95,700
	<hr/>	<hr/>
	2,592,648	2,692,866
OTHER ASSETS (notes C and D)	35,979	35,325
	<hr/>	<hr/>
	\$ 3,024,901	\$ 3,380,199
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The accompanying notes are an integral part of these statements.

L I A B I L I T I E S

	2016	2015
LIABILITIES		
Accounts payable	\$ 22,931	\$ 26,817
Accrued liabilities	29,451	17,801
Accrued pension (note H)	75,000	69,406
	127,382	114,024
 NET ASSETS (note A8)		
Unrestricted		
Operating	2,772,761	2,967,738
Board designated (note E)	-	42,100
Total unrestricted	2,772,761	3,009,838
Temporarily restricted (note F)	124,758	256,337
	2,897,519	3,266,175
	\$ 3,024,901	\$ 3,380,199

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENT OF ACTIVITIES

Year ended December 31, 2016

	Unrestricted	Temporarily restricted	Total
SUPPORT AND REVENUES			
SUPPORT			
Direct public support	\$ 198,364	\$ -	\$ 198,364
Grants	205,492	91,855	297,347
Special events, net of cost of \$84,489	17,146	-	17,146
Total support	421,002	91,855	512,857
REVENUE			
Net realized loss on investments	(12,413)	-	(12,413)
Net unrealized gain on investments	25,389	-	25,389
Program activities	16,414	-	16,414
Rental income	5,875	-	5,875
Interest income	6,502	-	6,502
Other income	14,820	-	14,820
Total revenue	56,587	-	56,587
Net assets released from restrictions	223,434	(223,434)	-
Total support and revenue	701,023	(131,579)	569,444
EXPENDITURES			
Program services	726,789	-	726,789
Administrative	124,292	-	124,292
Fund raising	87,019	-	87,019
Total expenditures	938,100	-	938,100
CHANGE IN NET ASSETS	(237,077)	(131,579)	(368,656)
NET ASSETS			
Beginning of year	3,009,838	256,337	3,266,175
NET ASSETS			
End of year	<u>\$ 2,772,761</u>	<u>\$ 124,758</u>	<u>\$ 2,897,519</u>

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENT OF ACTIVITIES

Year ended December 31, 2015

	Unrestricted	Temporarily restricted	Total
SUPPORT AND REVENUES			
SUPPORT			
Direct public support	\$ 156,791	\$ 34,014	\$ 190,805
Grants	212,065	282,728	494,793
Special events, net of cost of \$86,694	52,420	-	52,420
Total support	421,276	316,742	738,018
REVENUE			
Net realized			
gain on investments	21,826	-	21,826
Net unrealized			
loss on investments	(34,824)	-	(34,824)
Program activities	28,809	-	28,809
Rental income	4,146	-	4,146
Interest income	393	-	393
Other income	5,806	-	5,806
Total revenue	26,156	-	26,156
Net assets released from restrictions	288,014	(288,014)	-
Total support and revenue	735,446	28,728	764,174
EXPENDITURES			
Program services	840,966	-	840,966
Administrative	76,410	-	76,410
Fund raising	109,053	-	109,053
Total expenditures	1,026,429	-	1,026,429
CHANGE IN NET ASSETS	(290,983)	28,728	(262,255)
NET ASSETS			
Beginning of year	3,300,821	227,609	3,528,430
NET ASSETS			
End of year	\$ 3,009,838	\$ 256,337	\$ 3,266,175

The accompanying notes are an intergral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENTS OF CASH FLOWS

Years ended December 31,

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities		
Cash received from customers and donors	\$ 675,730	\$ 807,612
Cash paid to suppliers and employees	(849,370)	(933,051)
Interest received	6,502	393
Net realized gain (loss) on sales of investments	(12,413)	21,826
Net unrealized gain (loss) on investments	25,389	(34,824)
	<u> </u>	<u> </u>
Net cash used in operating activities	(154,162)	(138,044)
Cash flows from investing activities		
Purchase of property and equipment	-	(31,909)
Decrease (increase) in other assets	(655)	3,136
Net purchase of investments	(19,717)	(387,002)
Net proceeds from sale of investments	184,406	25,000
	<u> </u>	<u> </u>
Net cash provided by (used in) investing activities	164,034	(390,775)
Net increase (decrease) in cash	9,872	(528,819)
Cash at beginning of year	118,253	647,072
	<u> </u>	<u> </u>
Cash at end of year	<u>\$ 128,125</u>	<u>\$ 118,253</u>

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENTS OF CASH FLOWS - CONTINUED

Years ended December 31,

	<u>2016</u>	<u>2015</u>
Reconciliation of change in net assets to net cash used in operating activities		
Change in net assets	\$ (368,656)	\$ (262,255)
Adjustments to reconcile change in net assets to net cash used in operating activities		
Depreciation	100,219	100,335
Change in assets and liabilities:		
Decrease (increase) in assets:		
Accounts receivable	98,910	22,490
Pledges receivable	1,465	8,343
Prepaid expenses	1,490	4,229
Inventory	(948)	(592)
Increase (decrease) in liabilities:		
Accounts payable	(3,886)	(2,207)
Accrued liabilities	17,244	(8,387)
Total adjustments	<u>214,494</u>	<u>124,211</u>
Net cash used in operating activities	<u>\$ (154,162)</u>	<u>\$ (138,044)</u>

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE A - SUMMARY OF ACCOUNTING POLICIES

A summary of the Organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Nature of Business

Affirmations Lesbian and Gay Community Center (the Organization) is a nonprofit community center in Ferndale, Michigan that provides a welcoming space where people of all sexual orientations, gender identities and expressions, and cultures can find support and unconditional acceptance, and where they can learn, grow, socialize and have fun.

Program service functions, which constitute the principal activities of the Organization, include civic engagement, counseling, health services, social and recreational, and various other help, information and support programs and services.

The Organization's primary sources of revenue and support are grants, contributions, memberships, and special events.

2. Cash and Cash Equivalents

Cash and cash equivalents include all cash balances and highly liquid investments with a maturity of three months or less. The company places its temporary cash investments with high credit quality financial institutions. At times these investments are not entirely FDIC insured, however the company does not believe it is exposed to any significant credit risk on cash and cash equivalents.

3. Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

4. Accounting Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing the financial statements.

5. Allowance for Doubtful Accounts

The company uses the allowance method to account for uncollectible accounts receivable. The allowance for doubtful accounts was evaluated by management and is based on management's review of the collectability of trade receivables. This evaluation is inherently subjective, as it requires estimates that are susceptible to significant revision as more information becomes available. For years ended December 31, 2016 and 2015, the Organization considers its receivables to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

6. Depreciation

Depreciation is provided for in amounts sufficient to relate the cost of property and equipment to operations over their estimated service lives using the straight-line method.

7. Inventory

Inventories are stated at cost determined by the first-in, first-out method. Inventories consist primarily of non-alcoholic beverages.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

8. Classification of Net Assets

Net assets of the Organization are classified as temporarily restricted, permanently restricted or unrestricted depending on the presence and characteristics of donor-imposed restrictions limiting the Organization's ability to use or dispose of contributed assets or the economic benefits embodied in those assets. Donor-imposed restrictions that expire with the passage of time or that can be removed by meeting certain requirements result in temporarily restricted net assets. Earnings, gains, and losses on restricted net assets are classified as unrestricted unless specifically restricted by the donor or by applicable state law. Permanently restricted net assets are subject to donor-imposed stipulations that require the principal to be maintained in perpetuity.

9. Contributions

Contributions of cash and other assets, including unconditional promises to give, are reported as revenue when received or in the case of unconditional promises, when made. Contributions without donor-imposed restrictions and contributions with donor-imposed time or purpose restrictions that are met in the same period as the gift are both reported as unrestricted support. Other restricted gifts are reported as restricted support and temporarily restricted net assets.

10. Functional Allocation of Expenses

Functional expenses are allocated among the programs and support services based on specific identification of costs to programs, as well as, various time and use analysis and estimates, made by the Organization's management.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

11. Income Taxes

The Organization is a not-for-profit corporation under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes; therefore, no provision for income taxes has been included in this statement. As of December 31, 2016, the company's tax years ended December 31, 2015, 2014, and 2013 are open for examination by the tax authorities.

NOTE B - RESTRICTED CASH AND CASH EQUIVALENTS

The Organization entered into a cancellable ten-year agreement with Building For the Future, Inc. beginning August 1, 2008 to participate in a program that help build cash reserves for building system replacement and preventative maintenance. The agreement provides for matching grants for building system replacement and preventative maintenance contracts subject to the terms of the agreement.

The following is a summary of the activity in the reserve account for the years ended December 31:

	<u>2016</u>	<u>2015</u>
Beginning balance	\$ 69,981	\$ 40,723
Deposits	13,000	17,500
Matching grants	19,500	17,000
Interest income	18	15
Building maintenance costs	<u>(16,244)</u>	<u>(5,257)</u>
Ending balance	<u>\$ 86,255</u>	<u>\$ 69,981</u>

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE B - RESTRICTED CASH AND CASH EQUIVALENTS - CONTINUED

Under the terms of the agreement, the Organization is required to make scheduled deposits into a building reserve account. The following is a schedule of future minimum deposits required under this agreement:

<u>Years ending December 31,</u>	
2017	\$ 12,000
2018	<u>7,000</u>
	<u>\$ 19,000</u>

NOTE C - OTHER ASSETS

The Organization has established an endowment at Community Foundation for Southeastern Michigan. The funds are held in perpetuity at the Foundation solely for the benefit of the Organization. The endowment is valued at the present value of the estimated future cash flows from the endowment. Annual grant payments may be equal to 5% of the average market value of the fund. During the years ended December 31, 2016 and 2015, the Organization received distributions in the form of grants in the amounts of \$32,375 and \$28,563, respectively.

The endowment is a reciprocal transfer which is recorded on the books of the Organization at market value. At years ended December 31, 2016 and 2015, the endowment fund had a market value of \$35,979 and \$35,325, respectively.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access.

Level 2 Fair Value Measurements

Inputs to the valuation methodology include the following:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE D - FAIR VALUE MEASUREMENTS - CONTINUED

Level 3 Fair Value Measurements

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Mutual Funds

The fair value of mutual funds is based on quoted net assets values of the shares held at year end.

Common Stock, Corporate Bonds, and U.S. Government Securities

The fair values of common stock, corporate bonds, and U.S. government securities are valued at the closing price reported on the active market on which the individual securities are traded.

The asset or liability's fair value measurement level with the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a summary of the activity of the other assets for the years ended December 31:

	<u>2016</u>	<u>2015</u>
Beginning balance	\$ 35,325	\$ 38,461
Change in investment	2,848	(1,014)
Fees paid	(386)	(315)
Grants paid	<u>(1,808)</u>	<u>(1,807)</u>
Ending balance	<u>\$ 35,979</u>	<u>\$ 35,325</u>

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE D - FAIR VALUE MEASUREMENTS - CONTINUED

This class includes a beneficial interest in an endowment fund at the Community Foundation for Southeastern Michigan. The fair values of the investment in this class have been estimated using information provided by Community Foundation for Southeastern Michigan.

Fair value of assets measured on a recurring basis into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date is as follows:

	Fair Value December 31, 2016	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
Registered investment company	\$ 197,313	\$ 197,313	\$ -
Other assets	35,979	-	35,979
Total	<u>\$ 233,292</u>	<u>\$ 197,313</u>	<u>\$ 35,979</u>

	Fair Value December 31, 2015	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
Registered investment company	\$ 362,002	\$ 362,002	\$ -
Other assets	35,325	-	35,325
Total	<u>\$ 397,327</u>	<u>\$ 362,002</u>	<u>\$ 35,325</u>

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE E - BOARD DESIGNATED NET ASSETS

The board designated fund balance consists of self-imposed limits by action of the governing board of directors. For the year ended December 31, 2015, the board had imposed limits for the pension obligation of \$42,100. For the year ended December 31, 2016, there was no such restriction.

NOTE F - TEMPORARILY RESTRICTED NET ASSETS

The restricted fund balance consists of grants to the Organization from donors for specific purposes. The funds have been designated for the following purposes:

	<u>2016</u>	<u>2015</u>
Conference attendance	\$ 923	\$ 923
Bullying initiative	-	375
Competency training	-	55,519
Faith alliance program	-	2,641
Health programs	-	3,850
Building system replacement	86,336	89,981
Leadership training	-	7,371
Youth workforce development	<u>37,500</u>	<u>95,677</u>
	<u>\$124,759</u>	<u>\$ 256,337</u>

The company's policy is to recognize revenue from the grants received as the associated costs are incurred.

NOTE G - DONATED SERVICES AND ITEMS

A substantial number of non-professional volunteers donate hours for the Organization's programs. During the years ended December 31, 2016 and 2015 volunteers donated 8,482 and 6,409 hours, respectively. No values of donated services are reflected in the accompanying financial statements because these services have not created or enhanced a non-financial asset, nor are they specialized skills provided by entities or persons possessing those skills that would be purchased if they were not donated.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE G - DONATED SERVICES AND ITEMS - CONTINUED

Contributed professional services are recognized if the services received create or enhance long-lived assets, or are provided by individuals possessing specialized skills that would otherwise need to be purchased if not provided by donation. In-kind donations are reported at its fair value on the date of donation.

Donated services and items, included in total contributions, for years ended December 31, are as follows:

	<u>2016</u>	<u>2015</u>
Marketing materials	\$ 41,525	\$ 50,370
Event materials	-	4,861
General program	-	224
Other costs	-	<u>125</u>
Total	<u>\$ 41,525</u>	<u>\$ 55,580</u>

NOTE H - PENSION PLAN

The Organization was a member of the United Way and Affiliates Employee Benefit Plan and the eligible employees were covered by the plan. No contributions were made for the years ended December 31, 2016 and 2015.

In 2008, the Organization notified the plan of its decision to withdraw from the plan effective December 31, 2008. Under the terms of the withdrawal agreement, the Organization was ordered to pay a shortfall based on the estimated liability at the date of the withdrawal. The estimated shortfall was \$75,000 and \$69,406 as of December 31, 2016 and 2015, respectively. The December 31, 2016 figure is based upon an agreement made with the Plan in February 2016. Management expects the liability to be paid within a year.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2016 and 2015

NOTE I - SUBSEQUENT EVENTS

In preparing the financial statements, management has evaluated for potential recognition or disclosure, significant events or transactions that occurred during the period subsequent to December 31, 2016, the most recent statement of financial position presented herein, through May 11, 2017, the date the financial statements were issued. No such significant events or transactions were identified.

SUPPLEMENTAL INFORMATION

Affirmations Lesbian and Gay Community Center

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2016

	PROGRAM SERVICES	ADMINISTRATIVE	FUND RAISING	TOTAL
Salaries and wages	\$ 258,921	\$ 85,950	\$ 42,808	\$ 387,679
Payroll taxes	18,993	6,305	3,140	28,438
Employee benefits	19,450	6,456	3,215	29,121
Employee travel and mileage	3,418	-	-	3,418
Contractual fees	56,303	1,466	880	58,649
Program events	95,560	-	-	95,560
Merchant and bank service charges	3,459	-	3,459	6,918
Utilities	22,776	593	355	23,724
Telephone and cable	9,728	253	152	10,133
Insurance	17,802	464	278	18,544
Maintenance and repairs	(3,978)	(103)	(62)	(4,143)
Depreciation	96,210	2,505	1,504	100,219
Office supplies	7,846	206	122	8,174
Postage and printing	10,122	264	158	10,544
Professional fees	28,947	19,522	18,849	67,318
Computer support	8,664	227	136	9,027
Advertising and webhosting	54,543	184	6,764	61,491
Conferences, meetings, and dues	7,852	-	683	8,535
Pension expense	5,594	-	-	5,594
Miscellaneous	4,579	-	4,578	9,157
Total functional expenses	\$ 726,789	\$ 124,292	\$ 87,019	\$ 938,100

Affirmations Lesbian and Gay Community Center

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2015

	PROGRAM SERVICES	ADMINISTRATIVE	FUND RAISING	TOTAL
Salaries and wages	\$ 340,894	\$ 47,552	\$ 63,906	\$ 452,352
Payroll taxes	30,054	4,168	5,602	39,824
Employee benefits	15,083	2,092	2,811	19,986
Employee travel and mileage	5,666	5	5	5,676
Contractual fees	70,537	138	83	70,758
Program events	94,039	-	-	94,039
Merchant and bank service charges	275	-	6,613	6,888
Utilities	22,457	585	351	23,393
Telephone and cable	8,984	234	140	9,358
Insurance	16,950	441	265	17,656
Maintenance and repairs	21,049	548	329	21,926
Depreciation	96,322	2,508	1,505	100,335
Office supplies	5,529	145	86	5,760
Postage and printing	10,039	498	1,829	12,366
Professional fees	26,491	17,181	17,000	60,672
Computer support	5,777	152	89	6,018
Advertising and webhosting	56,338	163	7,098	63,599
Conferences, meetings, and dues	14,202	-	1,192	15,394
Miscellaneous	150	-	149	299
Interest	130	-	-	130
Total functional expenses	\$ 840,966	\$ 76,410	\$ 109,053	\$ 1,026,429

Affirmations Lesbian and Gay Community Center

STATEMENT OF DIRECT PUBLIC SUPPORT

Years ended December 31,

	2016			2015		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Individual	\$ 132,724	-	\$ 132,724	\$ 84,996	\$ 34,014	\$ 119,010
In-Kind	41,525	-	41,525	55,580	-	55,580
Honorarium	1,560	-	1,560	3,644	-	3,644
Memorial	-	-	-	3,654	-	3,654
Corporate and Organizational	22,555	-	22,555	8,917	-	8,917
Total Direct Public Support	\$ 198,364	\$ -	\$ 198,364	\$ 156,791	\$ 34,014	\$ 190,805

Affirmations Lesbian and Gay Community Center

STATEMENT OF GRANTS

Year ended December 31, 2016

	Unrestricted	Temporarily Restricted	Total
E. Byrum Patrick Foundation	500	-	500
Fifth Third Bank	-	5,000	5,000
Ford Motor Company	-	25,000	25,000
General Motors Foundation	-	20,000	20,000
Mercedes-Benz Financial Services	-	25,000	25,000
Michigan Department of Community Health	120,988	-	120,988
Non-Profit Fin Fund Building for the Future	-	16,855	16,855
Oakland County Department of Substance Abuse	2,682	-	2,682
Oakland County Mental Health	23,947	-	23,947
The Community Foundation for SE Michigan	32,375	-	32,375
The Gilmour-Jirgens Fund	25,000	-	25,000
Total grants	\$ 205,492	\$ 91,855	\$ 297,347

Affirmations Lesbian and Gay Community Center

STATEMENT OF GRANTS

Year ended December 31, 2015

	Unrestricted	Temporarily Restricted	Total
	\$	\$	\$
AIDS Walk Detroit	-	13,228	13,228
Christ Church of Grosse Pointe	-	2,500	2,500
Comerica Charitable Fund	-	2,000	2,000
DTE Foundation	-	50,000	50,000
E. Rhodes & Leona B. Carpenter Foundation	-	6,000	6,000
Ferndale Chamber of Commerce	1,000	-	1,000
Ford Motor Company	-	25,000	25,000
General Motors Foundation	-	10,000	10,000
Grix-Israel Fund	-	1,000	1,000
Mercedes-Benz Financial Services	-	26,000	26,000
Michigan Department of Community Health	156,073	-	156,073
Non-Profit Fin Fund Building for the Future	2,000	19,500	21,500
Oakland County Department of Substance Abuse	24,179	-	24,179
Palette Fund	-	75,000	75,000
Peters Family Endowment Fund (CFSEM)	250	-	250
PNC Foundation	-	2,500	2,500
The Community Foundation for SE Michigan	28,563	-	28,563
The Gilmour-Jirgens Fund	-	25,000	25,000
Verizon Foundation	-	25,000	25,000
Total grants	\$ 212,065	\$ 282,728	\$ 494,793