

FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
AFFIRMATIONS LESBIAN AND GAY COMMUNITY CENTER
DECEMBER 31, 2019 and 2018

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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 statements of financial position as of December 31, 2019 and 2018, 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 audits. We conducted our audits 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, 2019 and 2018, 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.

Report on Supplementary Information

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.

Davidson & Associates

Troy, Michigan
February 12, 2020

Affirmations Lesbian and Gay Community Center

STATEMENTS OF FINANCIAL POSITION

December 31,

ASSETS

	<u>2019</u>	<u>2018</u>
CURRENT ASSETS		
Cash (note A2)	\$ 225,247	\$ 83,979
Restricted cash (note B)	133,563	136,345
Accounts receivable (note A5)	5,595	8,750
Investments (note D)	70,222	56,086
Prepaid expenses	<u>7,592</u>	<u>10,206</u>
Total current assets	442,219	295,366
PROPERTY AND EQUIPMENT - AT COST (note A6)		
Furniture and fixtures	426,218	406,450
Building	3,215,749	3,215,749
Building improvements	<u>98,047</u>	<u>98,047</u>
	3,740,014	3,720,246
Less accumulated depreciation	<u>1,482,682</u>	<u>1,390,910</u>
	2,257,332	2,329,336
Land	<u>95,700</u>	<u>95,700</u>
	2,353,032	2,425,036
OTHER ASSETS (notes C and D)	<u>40,458</u>	<u>35,781</u>
TOTAL ASSETS	<u>\$ 2,835,709</u>	<u>\$ 2,756,183</u>

The accompanying notes are an integral part of these statements.

LIABILITIES

	2019	2018
LIABILITIES		
Accounts payable	\$ 8,612	\$ 39,786
Accrued liabilities	20,612	22,739
Accrued pension (note H)	75,000	75,000
Total current liabilities	104,224	137,525
NET ASSETS (note A8)		
Without donor restrictions	2,568,022	2,439,930
With donor restrictions (note F)	163,463	178,728
Total net assets	2,731,485	2,618,658
TOTAL LIABILITIES AND NET ASSETS	\$ 2,835,709	\$ 2,756,183

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENT OF ACTIVITIES

Year ended December 31, 2019

	Without donor restrictions	With donor restrictions	Total
SUPPORT AND REVENUES			
SUPPORT			
Direct public support	\$ 245,087	\$ -	\$ 245,087
Grants	134,850	25,000	159,850
In-kind donations (note G)	57,530	-	57,530
Special events, net of cost of \$78,424	74,752	-	74,752
Total support	512,219	25,000	537,219
REVENUE			
Net unrealized gain on investments	10,639	-	10,639
Program activities	12,583	-	12,583
Rental income	10,237	-	10,237
Interest income	3,497	-	3,497
Other income	46,047	-	46,047
Total revenue	83,003	-	83,003
Net assets released from restrictions	40,265	(40,265)	-
Total support and revenue	635,487	(15,265)	620,222
EXPENDITURES			
Program services	383,160	-	383,160
Administrative	95,074	-	95,074
Fund raising	29,161	-	29,161
Total expenditures	507,395	-	507,395
CHANGE IN NET ASSETS	128,092	(15,265)	112,827
NET ASSETS			
Beginning of year	2,439,930	178,728	2,618,658
NET ASSETS			
End of year	<u>\$ 2,568,022</u>	<u>\$ 163,463</u>	<u>\$ 2,731,485</u>

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENT OF ACTIVITIES

Year ended December 31, 2018

	Without donor restrictions	With donor restrictions	Total
SUPPORT AND REVENUES			
SUPPORT			
Direct public support	\$ 122,493	\$ -	\$ 122,493
Grants	196,062	35,654	231,716
Special events, net of cost of \$63,529	137,478	-	137,478
Total support	456,033	35,654	491,687
REVENUE			
Net realized loss on investments	(671)	-	(671)
Net unrealized loss on investments	(7,900)	-	(7,900)
Program activities	35,167	-	35,167
Rental income	7,158	-	7,158
Interest income	6,929	-	6,929
Other income	32,208	-	32,208
Total revenue	72,891	-	72,891
Net assets released from restrictions	102,476	(102,476)	-
Total support and revenue	631,400	(66,822)	564,578
EXPENDITURES			
Program services	573,718	-	573,718
Administrative	160,727	-	160,727
Fund raising	63,857	-	63,857
Total expenditures	798,302	-	798,302
CHANGE IN NET ASSETS	(166,902)	(66,822)	(233,724)
NET ASSETS			
Beginning of year	2,606,832	245,550	2,852,382
NET ASSETS			
End of year	\$ 2,439,930	\$ 178,728	\$ 2,618,658

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

STATEMENTS OF CASH FLOWS

Years ended December 31,

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Cash received from customers and donors	\$ 551,711	\$ 655,380
Cash paid to suppliers and employees	(388,780)	(695,910)
Interest received	3,497	6,929
Net realized loss on investments	-	(671)
	<u>166,428</u>	<u>(34,272)</u>
Net cash provided by (used in) operating activities		
	166,428	(34,272)
Cash flows from investing activities		
Purchase of property and equipment	(19,768)	(4,264)
Decrease (increase) in other assets	(4,677)	3,763
Purchase of investments	(3,497)	(6,929)
Net proceeds from sale of investments	-	95,285
	<u>(27,942)</u>	<u>87,855</u>
Net cash (used in) provided by investing activities		
	(27,942)	87,855
Net increase in cash	138,486	53,583
Cash at beginning of year	<u>220,324</u>	<u>166,741</u>
Cash at end of year	<u>\$ 358,810</u>	<u>\$ 220,324</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>2019</u>	<u>2018</u>
Reconciliation of change in net assets to net cash provided by (used in) operating activities		
Change in net assets	\$ 112,827	\$ (233,724)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	91,772	92,897
Unrealized (gain) loss on investments	(10,639)	7,900
Change in assets and liabilities:		
Decrease in assets:		
Accounts receivable	3,155	89,160
Prepaid expenses	2,614	2,592
Inventory	-	1,540
Increase (decrease) in liabilities:		
Accounts payable	(31,174)	18,483
Accrued liabilities	(2,127)	(13,120)
	<u>53,601</u>	<u>199,452</u>
Net cash provided by (used in) operating activities	<u>\$ 166,428</u>	<u>\$ (34,272)</u>

The accompanying notes are an integral part of these statements.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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, 2019 and 2018

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, 2019 and 2018, 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.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES - CONTINUED

7. Classification of Net Assets

Net assets of the Organization are classified as net assets without donor restrictions or with donor restrictions 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 net assets with donor restrictions. Earnings, gains, and losses on restricted net assets are classified as without donor restrictions unless specifically restricted by the donor or by applicable state law.

8. 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 support without donor restrictions. Other restricted gifts are reported as net assets with donor restrictions.

9. 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.

10. 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, 2019, the company's tax years ended December 31, 2018, 2017, and 2016 are open for examination by the tax authorities.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

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 helped build cash reserves for building system replacement and preventative maintenance. The agreement provided for matching grants for building system replacement and preventative maintenance contracts subject to the terms of the agreement. The program ended December 31, 2018. However, the Organization is still required to hold the funds for the purpose of carrying out building system replacements.

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

	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 136,345	\$ 100,691
Deposits	-	13,654
Matching grants	-	22,000
Expenses for building maintenance	<u>(2,782)</u>	<u>-</u>
Ending balance	<u>\$ 133,563</u>	<u>\$ 136,345</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, 2019 and 2018, the Organization received distributions in the form of grants in the amounts of \$29,565 and \$29,202, respectively.

The endowment is a reciprocal transfer which is recorded on the books of the Organization at market value. At years ended December 31, 2019 and 2018, the endowment fund had a market value of \$40,458 and \$35,781, respectively.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

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.

Level 3 Fair Value Measurements

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

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

NOTE D – FAIR VALUE MEASUREMENTS – CONTINUED

The following is a description of the valuation methodologies used for assets measured at fair value.

Certificates of Deposit

The fair value of the certificates of deposit are based on quoted market price values of the shares associated with the two certificates of deposit held at year end.

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>2019</u>	<u>2018</u>
Beginning balance	\$ 35,781	\$ 39,544
Change in investment	6,549	(1,914)
Fees paid	(187)	(185)
Grants paid	<u>(1,685)</u>	<u>(1,664)</u>
Ending balance	<u>\$ 40,458</u>	<u>\$ 35,781</u>

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

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 <u>31, 2019</u>	Quoted Prices In Active Markets for Identical Assets <u>(Level 1)</u>	Significant Unobservable Inputs <u>(Level 3)</u>
Registered investment company	\$ 70,222	\$ 70,222	\$ -
Other assets	<u>40,458</u>	<u>-</u>	<u>40,458</u>
Total	<u>\$ 110,680</u>	<u>\$ 70,222</u>	<u>\$ 40,458</u>

	Fair Value December <u>31, 2018</u>	Quoted Prices In Active Markets for Identical Assets <u>(Level 1)</u>	Significant Unobservable Inputs <u>(Level 3)</u>
Registered investment company	\$ 56,086	\$ 56,086	\$ -
Other assets	<u>35,781</u>	<u>-</u>	<u>35,781</u>
Total	<u>\$ 91,867</u>	<u>\$ 56,086</u>	<u>\$ 35,781</u>

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

NOTE E – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of donor imposed restrictions that do not lapse within one year of the financial position date.

The following computes financial assets available to meet cash needs for general expenditure within one year:

Financial assets at year-end	\$ 475,085
Less those unavailable for general expenditures within one year due to:	
Restricted use for building system	(133,563)
Restricted for women's program	<u>(4,900)</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 336,622</u>

To meet cash demands, the Organization obtains funds through fund-raising events and donations from the public to support general expenditures.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

NOTE F – NET ASSETS WITH DONOR RESTRICTIONS

The net assets with donor restrictions consists of grants to the Organization from donors for specific purposes. The funds have been designated for the following purposes:

	<u>2019</u>	<u>2018</u>
Building system replacement	\$ 133,563	\$ 136,345
Healthcare professional training	-	37,383
Operations	25,000	-
Women’s programming	<u>4,900</u>	<u>5,000</u>
	<u>\$ 163,463</u>	<u>\$ 178,728</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. 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.

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.

Affirmations Lesbian and Gay Community Center

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2019 and 2018

NOTE G – DONATED SERVICES AND ITEMS - CONTINUED

Donated services and items, included in total contributions, for the year ended December 31, 2019 were as follows:

Fixed assets	\$ 18,388
Event costs	<u>39,142</u>
Total	<u>\$ 57,530</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, 2019 and 2018.

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 as of December 31, 2019 and 2018. Management expects the liability to be paid within a year.

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, 2019, the most recent statement of financial position presented herein, through February 12, 2020, 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, 2019

	PROGRAM SERVICES	ADMINISTRATIVE	FUND RAISING	TOTAL
Salaries and wages	\$ 146,107	\$ 62,540	\$ 23,002	\$ 231,649
Payroll taxes	12,667	5,422	1,994	20,083
Employee benefits	8,814	3,773	1,387	13,974
Employee travel and mileage	5,002	556	-	5,558
Contractual fees	15,598	185	111	15,894
Program events	9,270	-	-	9,270
Merchant and bank service charges	1,845	1,845	-	3,690
Utilities	16,236	423	254	16,913
Telephone and cable insurance	7,834	204	122	8,160
Maintenance and repairs	21,718	566	339	22,623
Depreciation	17,031	443	266	17,740
Office supplies	88,101	2,294	1,377	91,772
Postage and printing	889	23	14	926
Professional fees	13,796	128	77	14,001
Computer support	4,166	16,064	-	20,230
Advertising and webhosting	4,379	114	68	4,561
Conferences, meetings, and dues	3,131	-	-	3,131
Donations	4,971	427	-	5,398
Miscellaneous	1,000	-	-	1,000
	605	67	150	822
Total functional expenses	\$ 383,160	\$ 95,074	\$ 29,161	\$ 507,395

Affirmations Lesbian and Gay Community Center

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2018

	PROGRAM SERVICES	ADMINISTRATIVE	FUND RAISING	TOTAL
Salaries and wages	\$ 246,375	\$ 111,706	\$ 48,706	\$ 406,787
Payroll taxes	24,099	11,261	4,911	40,271
Employee benefits	29,886	13,452	5,865	49,203
Employee travel and mileage	4,943	549	-	5,492
Contractual fees	47,799	966	580	49,345
Program events	4,158	-	-	4,158
Merchant and bank service charges	-	6,356	-	6,356
Utilities	20,603	537	322	21,462
Telephone and cable	7,951	207	124	8,282
Insurance	26,736	696	418	27,850
Maintenance and repairs	27,025	704	422	28,151
Depreciation	89,181	2,322	1,394	92,897
Office supplies	3,094	82	48	3,224
Postage and printing	10,832	214	129	11,175
Professional fees	-	11,020	-	11,020
Computer support	6,441	168	101	6,710
Advertising and webhosting	10,446	18	511	10,975
Conferences, meetings, and dues	10,849	619	-	11,468
Donations	3,300	-	-	3,300
Miscellaneous	-	(150)	326	176
Total functional expenses	\$ 573,718	\$ 160,727	\$ 63,857	\$ 798,302

Affirmations Lesbian and Gay Community Center

STATEMENTS OF DIRECT PUBLIC SUPPORT

Years ended December 31,

	2019		2018	
	Without donor restrictions	With donor restrictions	Without donor restrictions	With donor restrictions
Individual Honorarium	\$ 204,505	\$ -	\$ 48,396	\$ -
Corporate and Organizational	-	-	400	-
	40,582	-	73,697	-
Total Direct Public Support	\$ 245,087	\$ -	\$ 122,493	\$ 122,493