



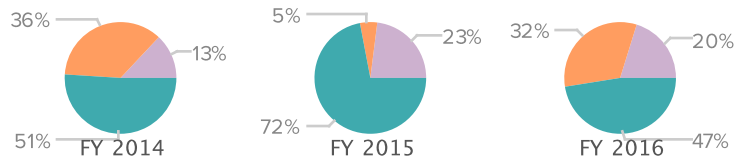
Organization Information

Organization name: Holocaust Memorial Center
 City: Farmington Federal ID #: 382402635
 State: MI Year organization founded: 1982
 County: Oakland County Organization type: 501(c)3 nonprofit organization
 NISP Discipline: 11 - Interdisciplinary Fiscal year end date: 12-31
 NISP Institution: 9 - Other Museum DUNS #
 NTEE: A54 - History Museums Full-time staff: 18
 Applicant is audited or reviewed by an independent accounting firm. Paid FTEs: 19
 A display value of -0% signifies a value of less than +/- 0.5%

Unrestricted Activity	FY 2014	FY 2015	% Change	FY 2016	% Change
Unrestricted Operating Revenue					
Earned Program	\$351,300	\$354,911	1%	\$360,845	2%
Earned Non-program	\$41,023	\$53,414	30%	\$69,697	30%
Total Earned Revenue	\$392,323	\$408,325	4%	\$430,542	5%
Investment Revenue	\$1,056,442	\$90,400	-91%	\$677,994	650%
Contributed Revenue	\$1,520,381	\$1,256,784	-17%	\$1,001,176	-20%
Total Unrestricted Operating Revenue	\$2,969,146	\$1,755,509	-41%	\$2,109,712	20%
Less in-kind	(\$32,552)	(\$42,010)	29%	(\$5,070)	-88%
Total Unrestricted Operating Revenue Less In-kind	\$2,936,594	\$1,713,499	-42%	\$2,104,642	23%
Expenses by Functional Total					
Program	\$1,660,247	\$1,745,256	5%	\$1,979,973	13%
Fundraising	\$383,132	\$411,491	7%	\$349,172	-15%
General & Administrative	\$510,844	\$435,449	-15%	\$469,995	8%
Total Operating Expenses	\$2,554,223	\$2,592,196	1%	\$2,799,140	8%
Less in-kind	(\$32,552)	(\$42,010)	29%	(\$5,070)	-88%
Total Operating Expenses Less In-kind	\$2,521,671	\$2,550,186	1%	\$2,794,070	10%
Net Unrestricted Activity - Operating	\$414,923	-\$836,687	-302%	-\$689,428	18%
Net Unrestricted Activity - Non-operating	-\$289,703			\$33,713	n/a
Total Net Unrestricted Activity	\$125,220	-\$836,687	-768%	-\$655,715	22%
Net Temporarily Restricted Activity	-\$15,938	-\$12,470	22%	\$139,735	1,221%
Net Permanently Restricted Activity	\$0	\$0	n/a	\$0	n/a
Net Total Activity	\$109,282	-\$849,157	-877%	-\$515,980	39%

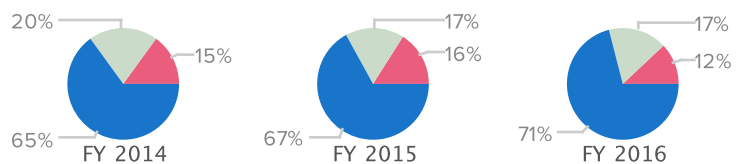
Revenue by Source

Legend: Earned (purple), Investment (orange), Contributed (teal)



Expenses by Functional Grouping

Legend: Program (blue), Fundraising (red), General & Administrative (green)



Revenue Details

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Operating Revenue						
Earned - Program						
Membership revenue	\$181,005	\$181,969	\$191,880	\$191,880		n/a
Admissions	\$170,295	\$172,942	\$168,590	\$168,590		n/a
Other program revenue		\$0	\$375	\$375		n/a
Total earned - program	\$351,300	\$354,911	\$360,845	\$360,845	\$0	n/a
Earned - Non-program						
Gift shop and merchandise fees	\$32,943	\$44,844	\$68,292	\$68,292		n/a
Sponsorship revenue	\$5,000	\$5,000				n/a
Space rentals	\$980	\$1,520	\$964	\$964		n/a
Other earned revenue	\$2,100	\$2,050	\$441	\$441		n/a
Total earned - non-program	\$41,023	\$53,414	\$69,697	\$69,697	\$0	n/a
Total earned revenue	\$392,323	\$408,325	\$430,542	\$430,542		n/a

Contributed	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$113,248	\$113,354	\$242,392	\$242,392	\$0	\$0
Individual	\$479,917	\$384,218	\$515,578	\$466,578	\$49,000	\$0
Corporate	\$58,964	\$57,356	\$115,824	\$115,824	\$0	
Foundation	\$193,495	\$139,300	\$182,171	\$135,312	\$46,859	\$0
State government	\$34,750	\$36,000	\$20,000		\$20,000	\$0
Federal government	\$0	\$71,250	\$0	\$0	\$0	\$0
In-kind operating contributions	\$32,552	\$42,010	\$5,070	\$5,070	\$0	\$0
Other contributions	\$626,525	\$413,479	\$0	\$0	\$0	\$0
Net assets released from restriction	\$0	\$0	\$0	\$36,000	-\$36,000	\$0
Total contributed revenue	\$1,539,451	\$1,256,967	\$1,081,035	\$1,001,176	\$79,859	\$0
Operating investment revenue	\$1,056,442	\$77,747	\$737,870	\$677,994	\$59,876	\$0
Total operating revenue	\$2,988,216	\$1,743,039	\$2,249,447	\$2,109,712	\$139,735	\$0
Total operating revenue less in-kind	\$2,955,664	\$1,701,029	\$2,244,377	\$2,104,642	\$139,735	\$0
Non-operating revenue						
Non-operating investment revenue			\$33,713	\$33,713	\$0	\$0
Transfers and re-classifications	-\$324,711		\$0	\$0		
Total non-operating revenue	-\$324,711		\$33,713	\$33,713	\$0	\$0
Total revenue	\$2,663,505	\$1,743,039	\$2,283,160	\$2,143,425	\$139,735	\$0
Total revenue less in-kind	\$2,630,953	\$1,701,029	\$2,278,090	\$2,138,355	\$139,735	\$0

Expense Details

	FY 2014 Total	FY 2015 Total	% Change	FY 2016 Total	% Change	FY 2016 Program	FY 2016 Fundraising	FY 2016 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$1,088,338	\$1,115,492	2%	\$1,176,467	5%	\$842,739	\$179,802	\$153,926
Independent contractors	\$0	\$25,779	n/a	\$46,597	81%	\$46,597		
Professional fees	\$19,355	\$259,988	1,243%	\$327,710	26%	\$120,592	\$20,712	\$186,406
Total personnel expenses - Operating	\$1,107,693	\$1,401,259	27%	\$1,550,774	11%	\$1,009,928	\$200,514	\$340,332
Non-personnel expenses - Operating								
Advertising and promotion	\$216,001	\$91,055	-58%	\$89,573	-2%	\$64,164	\$13,690	\$11,719
Insurance	\$33,943	\$44,248	30%	\$46,339	5%	\$33,194	\$7,082	\$6,063
Occupancy costs	\$260,603	\$275,515	6%	\$269,584	-2%	\$193,111	\$41,201	\$35,272
Office and administration	\$147,570	\$70,624	-52%	\$59,339	-16%	\$44,481	\$8,014	\$6,844
Printing, postage and shipping	\$125,112	\$44,449	-64%	\$21,715	-51%	\$15,555	\$3,319	\$2,841
Travel	\$31,772	\$43,181	36%	\$25,722	-40%	\$21,843	\$2,090	\$1,789
Collections management	\$208,185	\$98,740	-53%	\$138,397	40%	\$138,397	\$0	
Interest expense	\$49,108	\$49,998	2%	\$58,903	18%	\$42,194	\$9,002	\$7,707
Other operating expenses	\$24,961	\$116,819	368%	\$176,559	51%	\$126,474	\$26,985	\$23,100
Depreciation	\$349,275	\$356,308	2%	\$362,235	2%	\$290,632	\$37,275	\$34,328
Total non-personnel expenses - Operating	\$1,446,530	\$1,190,937	-18%	\$1,248,366	5%	\$970,045	\$148,658	\$129,663
Total operating expenses	\$2,554,223	\$2,592,196	1%	\$2,799,140	8%	\$1,979,973	\$349,172	\$469,995
Non-operating personnel expenses	\$0	\$0	n/a	\$0	n/a			
Non-operating non-personnel expenses	\$0	\$0	n/a	\$0	n/a			
Total expenses	\$2,554,223	\$2,592,196	1%	\$2,799,140	8%	\$1,979,973	\$349,172	\$469,995
Total expenses less in-kind	\$2,521,671	\$2,550,186	1%	\$2,794,070	10%			
Total expenses less depreciation	\$2,204,948	\$2,235,888	1%	\$2,436,905	9%			
Total expenses less in-kind and depreciation	\$2,172,396	\$2,193,878	1%	\$2,431,835	11%			

Balance Sheet

Assets	FY 2014	FY 2015	% Change	FY 2016	% Change
Current assets					
Cash	\$825,144	\$721,112	-13%	\$425,313	-41%
Receivables	\$493,769	\$247,598	-50%	\$99,416	-60%
Investments	\$11,148,002	\$11,038,584	-1%	\$11,459,768	4%
Prepaid expenses & other	\$10,341	\$46,842	353%	\$28,016	-40%
Total current assets	\$12,477,256	\$12,054,136	-3%	\$12,012,513	-0%
Non-current investments					
Fixed assets (net)	\$13,432,959	\$13,153,842	-2%	\$12,861,729	-2%
Other non-current assets	\$344,600	\$181,400	-47%	\$22,286	-88%
Total non-current assets	\$13,777,559	\$13,335,242	-3%	\$12,884,015	-3%
Total assets	\$26,254,815	\$25,389,378	-3%	\$24,896,528	-2%
Liabilities & Net Assets	FY 2014	FY 2015	% Change	FY 2016	% Change
Liabilities					
Accounts payable & other	\$68,243	\$56,198	-18%	\$79,354	41%
Loans & other debt			n/a	\$4,336	n/a
Deferred revenue			n/a		n/a
Total current liabilities	\$68,243	\$56,198	-18%	\$83,690	49%
Non-current liabilities	\$2,911,528	\$2,907,293	-0%	\$2,902,933	-0%
Total liabilities	\$2,979,771	\$2,963,491	-1%	\$2,986,623	1%
Net assets					
Unrestricted	\$22,295,268	\$21,458,580	-4%	\$20,802,864	-3%
Temporarily restricted	\$979,777	\$967,307	-1%	\$1,107,042	14%
Permanently restricted			n/a		n/a
Total net assets	\$23,275,044	\$22,425,887	-4%	\$21,909,905	-2%
Total liabilities & net assets	\$26,254,815	\$25,389,378	-3%	\$24,896,528	-2%

Balance Sheet Metrics

	FY 2014	FY 2015	FY 2016
Months of Operating Cash -- Unrestricted	4	3	2
Total working capital -- Unrestricted	\$12,409,013	\$11,997,938	\$10,844,067
Current Ratio	182.84	214.49	143.54
Debt Service Impact	115%	114%	106%
Unrestricted Net Assets Net of Property, Plant and Equipment	\$8,862,309	\$8,304,738	\$7,941,135
Operating Margin	4%	-48%	-24%
Depreciation as a % of Fixed Assets	25%	27%	29%
Leverage Ratio	12%	13%	13%

Months of Operating Cash -- Unrestricted represents the number of months an organization can operate at current average monthly expense levels with existing unrestricted cash and cash equivalents. $Cash + Cash\ Equivalents / (Total\ Expense / 12)$. The ratio is calculated using unrestricted numbers only.

Total working capital -- Unrestricted consists of the resources available for operations, and in this report is calculated as unrestricted current assets minus unrestricted current liabilities. This is a conservative calculation of working capital and may differ from your internal calculations. Adequate working capital provides financial strength and flexibility to your organization, the ability to meet obligations as they come due, and the ability to take more risks, knowing there is a cushion to fall back on.

Current Ratio (Current Assets divided by Current Liabilities) determines the organization's ability to pay current debt using current assets. The higher the ratio, the more capable the organization is of paying its obligations. The ratio is calculated using unrestricted numbers only.

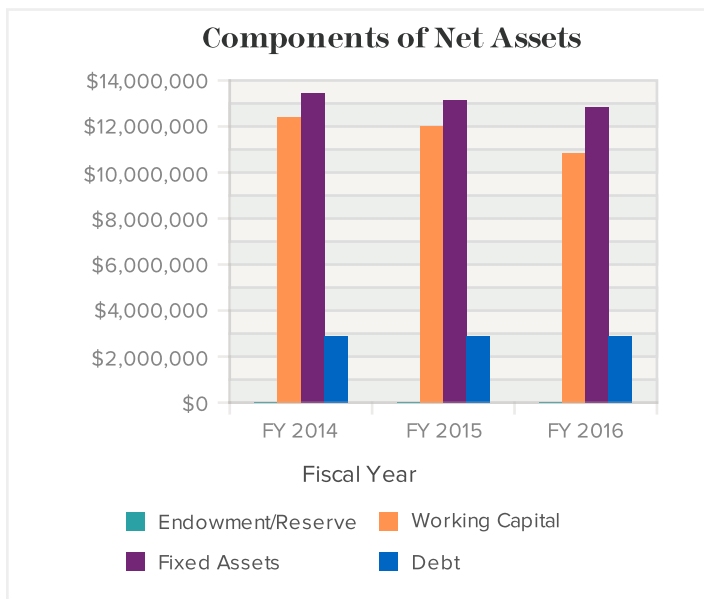
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage). This measure can help understand the portion of the book value of an organization's fixed assets that they truly own free and clear of related obligations and depreciated value. It is calculated as $Unrestricted\ Net\ Assets - (Net\ Fixed\ Assets - Mortgage\ Debt)$.

Unrestricted Net Assets Net of Property, Plant and Equipment (Unrestricted Net Assets - (Net Fixed Assets - Mortgage Debt)) shows what the organization's unrestricted net assets would be if they did not own any property, or have any debts associated with that property. Because this calculation is based on unrestricted values for net assets and fixed assets, if an organization fills out a single column balance sheet and does not separate fixed assets into restricted and unrestricted categories, this value will be blank.

Operating Margin (Change in Net Assets divided by Total Unrestricted Operating Revenue) is a measurement of the organizations efficiency in operating, highlighting the amount of an organization's surplus or deficit.

Depreciation as a % of Fixed Assets indicates the potential need for replacement or repair of fixed assets (such as buildings, furniture, office equipment, sets and props); especially significant for organizations that own a building or carry a long-term lease.

Leverage Ratio (Long Term Debt divided by Total Unrestricted and Temporarily Restricted Assets) is a measurement of a company's efficiency in operating.



Attendance

In-person Participation	FY 2014	FY 2015	% Change	FY 2016	% Change
In-person participation - paid	39,419	47,768	21%	50,000	5%
In-person participation - free	14,545	15,922	9%	15,000	-6%
Total in-person participation	53,964	63,690	18%	65,000	2%

Types of In-person Attendance	FY 2014	FY 2015	% Change	FY 2016	% Change
Performance tickets		700	n/a	610	-13%
Admissions		58,890	n/a	60,506	3%
Registrants for classes/workshops		100	n/a	354	254%
Lecture attendees		3,000	n/a	3,000	0%
Total in-person participation	53,964	63,690	18%	65,000	2%

Attendance Ages	FY 2014	FY 2015	% Change	FY 2016	% Change
Children (18 and under)	30,000	35,000	17%	35,000	0%
Children served in schools			n/a	387	n/a
Adults		28,690	n/a	30,000	5%

Other Participation	FY 2014	FY 2015	% Change	FY 2016	% Change
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Staffing

Staff & Non-Staff Statistics	FY 2014	FY 2015	% Change	FY 2016	% Change
Full-time permanent employees	14	15	7%	18	20%
Part-time permanent employees	5	4	-20%	7	75%
Part-time permanent employees - FTEs	1	1.5	50%	1	-33%
Number of full-time volunteers	0	1	n/a	0	-100%
Number of part-time or one-time volunteers	184	227	23%	250	10%
Part-time or one-time volunteers - FTEs	6	6.2	3%	6.3	2%
Independent contractors	0	1	n/a	5	400%
Number of interns and apprentices	5	3	-40%	3	0%

Artistic Staff & Non-Staff Statistics	FY 2014	FY 2015	% Change	FY 2016	% Change
Independent contractors that are artists	0	0	n/a	2	n/a

Program Activity

	FY 2014	FY 2015	% Change	FY 2016	% Change
Distinct productions	0	3	n/a	5	67%
Total performances	1	3	200%	6	100%
Distinct screenings	5	6	20%	3	-50%
Total screenings	5	9	80%	3	-67%
Permanent exhibits	8	8	0%	8	0%
Temporary exhibits	4	5	25%	1	-80%
Traveling exhibits			n/a	2	n/a
Objects/works in collection			n/a	1,465	n/a
Objects/works on exhibit			n/a	275	n/a
Works commissioned	1	2	100%	1	-50%
Distinct classes/workshops	10	2	-80%	5	150%
Distinct class series/courses		0	n/a	3	n/a
Total classes/class sessions	0	0	n/a	9	n/a
Distinct guided tours			n/a	1	n/a
Total guided tour occurrences			n/a	300	n/a
Distinct lectures	50	50	0%	50	0%
Lecture occurrences	300	300	0%	300	0%
Programs offered in schools	4	5	25%	1	-80%
Hours of programming in schools			n/a	6	n/a
Number of schools served			n/a	3	n/a
Space - days rented			n/a	20	n/a