CANCER SUPPORT COMMUNITY AND SUBSIDIARY

Consolidated Financial Statements and Supplemental Information

December 31, 2016 and 2015

with Independent Auditors' Report

CLARK SCHAEFER HACKETT
CPAs & ADVISORS

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CLARK SCHAEFER HACKETT
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Cancer Support Community and Subsidiary:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Cancer Support Community (a not-for-profit organization) and Subsidiary which comprise the consolidated statements of financial position as of December 31, 2016 and 2015, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated 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 audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Cancer Support Community and Subsidiary as of December 31, 2016 and 2015, and the changes in its consolidated net assets and its consolidated 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 audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statement of financial position on page 16 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
June 19, 2017

Cancer Support Community and Subsidiary
Consolidated Statements of Financial Position
December 31, 2016 and 2015

Assets:

		2016	2015
Cash and cash equivalents	$	5,087,004	5,532,407
Accounts receivable		1,661,321	1,027,360
Contributions receivable		1,391	2,841
Prepaid expenses		113,667	83,127
Inventory		10,324	10,324
Investments		1,851,249	1,749,436
Property and equipment-net		1,483,522	1,546,994
Intangible assets-net		526	2,064
Deposits		108,287	67,151
Total assets	$	10,317,291	10,021,704

Liabilities and Net Assets

		2016	2015
Liabilities:			
Accounts payable	$	326,663	281,940
Accrued expenses		148,456	99,450
Donation payables		-	2,353
Deferred revenue		68,584	44,417
Other liabilities		124,785	89,415
Total liabilities		668,488	517,575
Net assets:			
Unrestricted-controlling interest		3,490,206	4,155,395
Unrestricted-noncontrolling interest in PPS		(16,645)	(13,048)
Unrestricted		3,473,561	4,142,347
Temporarily restricted		6,165,242	5,351,782
Permanently restricted		10,000	10,000
Total net assets		9,648,803	9,504,129
Total liabilities and net assets	$	10,317,291	10,021,704

See accompanying notes to the
consolidated financial statements.

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues and other support:				
Development income	$ 454,514	-	-	454,514
Interest income	59,580	-	-	59,580
Unrealized gain of investments	48,355	-	-	48,355
Service delivery:				
Program	130,755	2,136,316	-	2,267,071
Research and training	296,145	463,683	-	759,828
Events and special initiatives	826,371	-	-	826,371
Less direct expenses	(270,146)	-	-	(270,146)
Digital services and web	50,000	110,000	-	160,000
Education/Outreach	45,988	832,697	-	878,685
Policy/Advocacy	1,010,731	383,429	-	1,394,160
Affiliate activities	687,994	-	-	687,994
Communications	11,500	-	-	11,500
In-kind revenue	53,770	-	-	53,770
Miscellaneous income	54,075	-	-	54,075
PPS sales, net of direct costs of $21,667	234,541	-	-	234,541
Net assets released from restriction	3,112,665	(3,112,665)	-	-
Total revenues and support	6,806,838	813,460	-	7,620,298
Expenses:				
Program services	6,382,204	-	-	6,382,204
Management and general	440,399	-	-	440,399
Fundraising	338,555	-	-	338,555
Operating expenses: PPS	314,466	-	-	314,466
Total expenses	7,475,624	-	-	7,475,624
Change in net assets	(668,786)	813,460	-	144,674
Net assets at beginning of year	4,142,347	5,351,782	10,000	9,504,129
Net assets at end of year	$ 3,473,561	6,165,242	10,000	9,648,803

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues and other support:				
Development income	$ 610,137	-	-	610,137
Interest income	64,066	-	-	64,066
Unrealized loss of investments	(116,483)	-	-	(116,483)
Service delivery:				
Program	591,350	693,421	-	1,284,771
Research and training	334,277	1,267,316	-	1,601,593
Events and special initiatives	729,020	-	-	729,020
Less direct expenses	(197,383)	-	-	(197,383)
Education/Outreach	510,709	870,809	-	1,381,518
Policy/Advocacy	284,533	972,527	-	1,257,060
Affiliate activities	746,553	-	-	746,553
Communications	50,000	-	-	50,000
In-kind revenue	98,580	-	-	98,580
Miscellaneous income	66,331	-	-	66,331
PPS sales, net of direct costs of $22,378	247,455	-	-	247,455
Net assets released from restriction	5,212,010	(5,212,010)	-	-
Total revenues and support	9,231,155	(1,407,937)	-	7,823,218
Expenses:				
Program services	6,006,349	-	-	6,006,349
Management and general	402,788	-	-	402,788
Fundraising	326,545	-	-	326,545
Operating expenses: PPS	315,203	-	-	315,203
Total expenses	7,050,885	-	-	7,050,885
Change in net assets	2,180,270	(1,407,937)	-	772,333
Net assets at beginning of year	1,962,077	6,759,719	10,000	8,731,796
Net assets at end of year	$ 4,142,347	5,351,782	10,000	9,504,129

See accompanying notes to the
consolidated financial statements.

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Operating Expenses: PPS	Total
Salaries and related expenses:					
Salaries	$ 2,279,214	198,456	109,195	248,044	2,834,909
Payroll taxes and employee benefits	269,366	23,454	12,905	23,488	329,213
Total salaries and related expenses	2,548,580	221,910	122,100	271,532	3,164,122
Other expenses:					
Office expenses	262,480	21,574	15,581	508	300,143
Grant expenses	451,158	-	-	-	451,158
Conferences and meetings	35,572	30,127	3,325	3,750	72,774
Consulting	1,345,344	20,820	58,924	-	1,425,088
Research and development	172,337	-	-	-	172,337
Dues and subscriptions	24,964	1,854	5,148	142	32,108
Equipment rental	14,254	1,172	846	-	16,272
Liability insurance	17,296	1,422	1,027	13,256	33,001
Travel	215,432	12,470	61,988	7,846	297,736
Marketing and recruiting	17,950	5,443	4,487	-	27,880
Postage and delivery	28,150	9,243	4,622	199	42,214
Printing and publications	84,748	19,025	608	197	104,578
Affiliate	265,555	-	-	-	265,555
Occupancy	427,046	35,100	25,350	6,175	493,671
Professional fees	104,177	19,025	13,765	5,996	142,963
Miscellaneous	1,439	6,571	1,313	3,747	13,070
In-kind expenses	53,770	-	-	-	53,770
CSC on-line	52,146	5,926	1,185	-	59,257
Total other expenses	3,573,818	189,772	198,169	41,816	4,003,575
Total expenses before depreciation and amortization	6,122,398	411,682	320,269	313,348	7,167,697
Depreciation and amortization	259,806	28,717	18,286	1,118	307,927
Total expenses	$ 6,382,204	440,399	338,555	314,466	7,475,624

See accompanying notes to the
consolidated financial statements.

Cancer Support Community and Subsidiary
Consolidated Statement of Functional Expenses
Year Ended December 31, 2015

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Operating Expenses: PPS	Total
Salaries and related expenses:					
Salaries	$ 2,011,292	177,446	115,329	249,141	2,553,208
Payroll taxes and employee benefits	197,200	17,397	11,308	27,484	253,389
Total salaries and related expenses	2,208,492	194,843	126,637	276,625	2,806,597
Other expenses:					
Office expenses	214,073	8,684	6,272	951	229,980
Grant expenses	804,350	-	-	-	804,350
Conferences and meetings	47,184	17,705	3,593	990	69,472
Consulting	1,257,374	39,678	56,843	675	1,354,570
Research and development	55,148	-	-	-	55,148
Dues and subscriptions	41,767	1,916	32,781	-	76,464
Equipment rental	11,197	964	696	-	12,857
Liability insurance	16,343	1,408	1,017	14,757	33,525
Travel	212,048	15,156	37,423	2,740	267,367
Marketing and recruiting	13,024	696	3,256	-	16,976
Postage and delivery	49,052	5,318	3,146	42	57,558
Printing and publications	108,012	7,208	-	-	115,220
Affiliate	246,585	-	-	-	246,585
Occupancy	411,161	35,410	25,575	7,900	480,046
Professional fees	109,110	19,925	14,417	3,857	147,309
Miscellaneous	6,059	30,340	6,061	4,551	47,011
In-kind expenses	98,580	-	-	-	98,580
CSC on-line	11,417	14,100	2,819	-	28,336
Total other expenses	3,712,484	198,508	193,899	36,463	4,141,354
Total expenses before depreciation and amortization	5,920,976	393,351	320,536	313,088	6,947,951
Depreciation and amortization	85,373	9,437	6,009	2,115	102,934
Total expenses	$ 6,006,349	402,788	326,545	315,203	7,050,885

See accompanying notes to the
consolidated financial statements.

Cancer Support Community and Subsidiary
Consolidated Statements of Cash Flows
Years Ended December 31, 2016 and 2015

		2016	2015
Cash flows from operating activities:			
Change in net assets	$	144,674	772,333
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:			
Bad debt expense		-	33,645
Unrealized (gain) loss of investments		(48,355)	116,483
Depreciation and amortization		307,927	102,934
Loss on disposal of property and equipment		9,323	-
Effects of change in operating assets and liabilities:			
Accounts receivable		(633,961)	241,187
Contributions receivable		1,450	4,105
Prepaid expenses		(30,540)	46,926
Inventory		-	2,034
Deposits		(41,136)	(20,778)
Accounts payable		44,723	51,267
Accrued expenses		49,006	14,555
Donations payable		(2,353)	(807)
Deferred revenue		24,167	26,417
Other liabilities		35,370	28,545
Net cash provided (used) by operating activities		(139,705)	1,418,846
Cash flows from investing activities:			
Purchase of investments		(53,458)	(1,865,919)
Acquisition of property and equipment		(252,240)	(412,630)
Net cash used by investing activities		(305,698)	(2,278,549)
Change in cash and cash equivalents		(445,403)	(859,703)
Cash and cash equivalents - beginning of year		5,532,407	6,392,110
Cash and cash equivalents - end of year	$	5,087,004	5,532,407

See accompanying notes to the
consolidated financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following accounting principles and practices of Cancer Support Community and Subsidiary (collectively known as "CSC") are set forth to facilitate the understanding of data presented in the consolidated financial statements.

Nature of operations
The mission of the Cancer Support Community is to ensure that all people impacted by cancer are empowered by knowledge, strengthened by action and sustained by community. In 2009, The Wellness Community and Gilda's Club joined forced to become the Cancer Support Community.

As the largest professionally led nonprofit network of cancer support worldwide, the Cancer Support Community (CSC) is dedicated to ensuring that all people impacted by cancer are empowered by knowledge, strengthened by action and sustained by community. CSC achieves its mission through three areas: direct service delivery, research, and advocacy. The organization includes an international network of Affiliates that offer the highest quality social and emotional support for people impacted by cancer, as well as a community of support available online and over the phone. The Research and Training Institute conducts cutting-edge psychosocial, behavioral and survivorship research. CSC furthers its focus on patient advocacy through the Cancer Policy Institute, informing public policy in Washington D.C. and across the nation. The Cancer Support Community is advancing the innovations that are becoming the standard in complete cancer care.

Individual gifts, corporate and foundation contributions, and educational grants are the major sources of support for CSC.

Patient Planning Services, Inc. ("PPS") is a majority-owned Texas C-Corp established in 2013 to license a distress screening tool for cancer patients. It was initially funded by a $100,000 investment by CSC which received that money as a donation. CSC licenses the distress tool to PPS which in turn licenses to hospitals.

Basis of consolidation
The consolidated financial statements include the accounts of the CSC and PPS. All material inter-entity transactions have been eliminated.

CSC applies the accounting treatment of the majority owner and its relationship with the deficits in the noncontrolling interest. The amount of intercompany profit or loss to be eliminated is not affected by the existence of a noncontrolling interest. The complete elimination of the intercompany profit or loss is consistent with the underlying assumption that consolidated statements represent the financial position and operating results of a single business enterprise. The elimination of the intercompany profit or loss may be allocated proportionately between the majority and noncontrolling interests.

Financial Accounting Standards Board requires that ownership interests in subsidiaries held by parties other than the parent to be clearly identified. In addition, it requires that the amount of consolidated excess of revenue over expense attributable to the parent and to the noncontrolling interest be clearly identified and presented on the face of the consolidated statements of activities and changes in net assets. This standard requires the recognition of a noncontrolling interest in the unrestricted net assets in the consolidated statements of financial position separate from unrestricted net assets.

The excess of revenue over expenses attributable to the noncontrolling interest is included in the consolidated statements of activities and changes in net assets. The incremental effects of applying the provisions on the individual lines of the consolidated financial statements as of and for the year ended December 31, 2016 and 2015, are presented in the consolidated financial statements and included in Note 9 to the consolidated financial statements.

Use of estimates

The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial statement presentation

CSC reports information regarding its consolidated financial position and activities in three classes of net assets: unrestricted net assets which have no donor-imposed restrictions; temporarily restricted net assets which have donor-imposed restrictions that will likely expire in the future; and permanently restricted net assets which have donor-imposed restrictions which do not expire.

Contributions

Contributions of cash and other assets without donor stipulations concerning the use of such assets are reported as revenues of the unrestricted net asset class. Contributions of cash or other assets to be used in accordance with donor stipulations are reported as revenues of the temporarily or permanently restricted net asset classes. Contributions are reported as development and service delivery income on the consolidated statement of activities.

The expiration of a donor-imposed restriction on a contribution is recognized in the period in which the restriction expires and at that time the related resources are reclassified to unrestricted net assets. A restriction expires when the stipulated time period has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Income taxes

For Federal tax purposes, CSC is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. In addition, CSC has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. CSC engages in activities that generate unrelated business income tax. No provision for federal income taxes is included in these statements as the amounts are not material.

Cash and cash equivalents

For purposes of the consolidated statement of cash flows, CSC considers all highly liquid investments with initial maturities of three months or less to be cash equivalents. CSC maintains its cash in bank deposit accounts, which at times, may exceed federally insured limits. CSC has not experienced any losses in such accounts. Management believes it is not exposed to any significant credit risk on cash.

Investments

Investments are carried at the fair value of the securities. Investment income consists of dividends, capital gain distributions, and unrealized gain (loss).

Allowance for doubtful accounts
CSC carries its accounts receivable at the amount earned less an allowance for doubtful accounts. On a periodic basis, CSC evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. CSC carries its contributions receivable at their net present value. CSC evaluates the collectability of its contributions receivable on an annual basis and writes-off contributions receivable as deemed necessary. No allowance for doubtful accounts is deemed necessary as of December 31, 2016 and 2015.

Inventory
Inventory is stated at lower of cost or market with cost determined on an average cost basis. Inventory consists primarily of education materials and merchandise available for sale.

Property and equipment
Property and equipment is stated at cost or fair value, if donated. CSC capitalizes assets with a cost or fair value of at least $500. Depreciation is computed using the straight-line method over three, five, seven and twenty year lives.

Intangible assets
Intangible assets consist of trademarks that are amortized over the useful life of the trademarks. Accumulated amortization as of December 31, 2016 and 2015 was $7,164 and $5,626, respectively.

In-kind contributions
CSC records in-kind services as revenue in the consolidated financial statements at their estimated fair value. In-kind services are not recorded if no objective basis is available to measure the value received by CSC. During 2016 and 2015, CSC received in-kind services of $53,770 and $98,580, respectively.

Functional allocation of expenses
The costs of providing the various programs and activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. All fundraising costs are charge to fundraising; there are no joint costs.

Reclassifications
Certain items in the 2015 report have been reclassified to conform to current year classifications. Such reclassifications have no effect on previously reported change in net assets.

Subsequent events
CSC evaluates events and transactions occurring subsequent to the date of the consolidated financial statements for matters requiring recognition or disclosure in the consolidated financial statements. The accompanying consolidated financial statements consider events through June 19, 2017, the date on which the consolidated financial statements were available to be issued.

2. INVESTMENTS:

Generally accepted accounting principles define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities CSC has the ability to access.

- Level 2 inputs are inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly.

- Level 3 are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability.

The following tables present CSC's fair value hierarchy for those assets measured at fair value on a recurring basis as of December 31, 2016 and 2015.

		Fair Value Measurements at Reporting Date Using		
	Total	Level 1	Level 2	Level 3
December 31, 2016				
Money market funds	$ 105,610	105,610	-	-
Fixed income funds	549,608	549,608	-	-
Equity funds	1,196,031	1,196,031	-	-
Total	$ 1,851,249	1,851,249	-	-

		Fair Value Measurements at Reporting Date Using		
	Total	Level 1	Level 2	Level 3
December 31, 2015				
Money market funds	$ 87,772	87,772	-	-
Fixed income funds	600,596	600,596	-	-
Equity funds	1,061,068	1,061,068	-	-
Total	$ 1,749,436	1,749,436	-	-

3. PROPERTY AND EQUIPMENT:

Property and equipment consisted of the following at December 31:

	2016	2015
Leasehold improvements	$ 1,107,073	1,088,482
Office furniture and equipment	319,686	207,053
Software	823,969	753,835
	2,225,728	2,049,370
Less accumulated depreciation	(767,206)	(502,376)
	$ 1,483,522	1,546,994

4. TEMPORARILY RESTRICTED NET ASSETS:

Temporarily restricted net assets are available for the period after December 31 for the following purposes:

	2016	2015
Policy/Advocacy	$ 664,078	972,527
Transportation Assistance	27,554	-
HIV Distress	101,830	-
CSC Online	-	18,605
Online Support Groups	111,590	172,931
Digital Website and Tech Infrastructure	108,844	13,114
Group Loop	41,673	42,116
My IO Manager	1,380,126	-
National Call Center	344,529	295,864
Frankly Speaking About Cancer Programs	1,138,992	987,033
Pilot Navigation and Service Delivery	-	70,352
Patient Services	60,000	-
Meals at Home	110,397	72,524
Cancer Transitions	53,284	71,234
MPN Awareness	224,107	22,085
Education	121,274	265,173
Cancer Experience Registry	1,086,954	1,361,239
Children and Teens with Cancer	38,231	38,245
Open to Options Programs	271,073	285,930
Distress Screening	154,100	332,820
Treatment Decision Support	24,964	26,836
Other programs	100,251	300,313
Future periods	1,391	2,841
	$ 6,165,242	5,351,782

During the years ended December 31, 2016 and 2015, net assets released from restrictions were $3,112,665 and $5,212,010, respectively.

5. PERMANENTLY RESTRICTED NET ASSETS:

Permanently restricted net assets as of December 31, 2016 and 2015 consist of $10,000 for CSC's future growth.

6. RELATED PARTIES:

CSC received fees from local affiliates in the amount of $687,994 and $746,553 during the years ended December 31, 2016 and 2015, respectively. Expenditures related to these local affiliates totaled $265,555 and $246,585 during the years ended December 31, 2016 and 2015, respectively. At December 31, 2016 and 2015, CSC had amounts due to affiliates (included in accounts payable) of $2,404 and $2,100, respectively, and amounts due from affiliates (included in accounts receivable) of $140,546 and $96,932, respectively.

7. LEASES:

CSC leases office space under a non-cancelable operating lease that expires November 2027. CSC also leases three office spaces under non-cancelable operating leases that expire December 2017, September 2020, and November 2033, respectively. Future minimum lease payments under all four of these agreements at December 31, 2016 are as follows:

2017	$ 368,554
2018	378,385
2019	388,255
2020	375,116
2021	318,473
Thereafter	2,448,351
	$ 4,277,134

CSC leases office equipment under non-cancelable operating leases that expire in various years through 2020. Future minimum lease payments under these agreements at December 31, 2016 are as follows:

2017	$ 8,352
2018	8,352
2019	7,197
2020	2,811
	$ 26,712

Total rent expense was $374,496 and $359,276 for the years ended December 31, 2016 and 2015, respectively.

8. PENSION PLAN:

In July 2016, CSC began a match through their 403(b) retirement plan providing annual benefits to employees equal to 3% of their gross salaries. Employees are eligible the first day of hire to enter the plan, are eligible for the match after 1 year of service, and are vested over 3 years in the employer's contribution. Accrued employer contributions were $31,451 for the year ended December 31, 2016.

9. CONSOLIDATION:

In March 2014, CSC sold 4,761 shares of preferred stock of PPS to an unrelated investor for $100,000. This represents a noncontrolling ownership interest in PPS of 4.5%. The change in consolidated unrestricted net assets attributed to controlling and noncontrolling interests are as follows:

	Total	Controlling Interest	Noncontrolling Interest
Balance at December 31, 2014	$ 1,962,077	1,972,076	(9,999)
Change in unrestricted net assets of CSC	2,248,018	2,248,018	-
Change in unrestricted net assets assets of PPS	(67,748)	(64,699)	(3,049)
Balance at December 31, 2015	4,142,347	4,155,395	(13,048)
Change in unrestricted net assets of CSC	(588,861)	(588,861)	-
Change in unrestricted net assets assets of PPS	(79,925)	(76,328)	(3,597)
Balance at December 31, 2016	$ 3,473,561	3,490,206	(16,645)

Cancer Support Community and Subsidiary
Consolidating Statement of Financial Position
December 31, 2016

		Cancer Support Community	Patient Planning Services, Inc.	Eliminations	Consolidated
Assets					
Cash and cash equivalents	$	5,086,985	19	-	5,087,004
Accounts receivable		1,633,821	52,500	(25,000)	1,661,321
Loan receivable-related party		230,000	-	(230,000)	-
Contributions receivable		1,391	-	-	1,391
Prepaid expenses		113,667	-	-	113,667
Inventory		10,324	-	-	10,324
Investments		1,906,259	-	(55,010)	1,851,249
Property and equipment-net		1,458,522	25,000	-	1,483,522
Intangible assets-net		526	-	-	526
Deposits		108,287	-	-	108,287
Total assets	$	10,549,782	77,519	(310,010)	10,317,291
Liabilities and Net Assets and Member's Equity					
Liabilities:					
Accounts payable	$	305,185	27,591	(6,113)	326,663
Accrued expenses		148,456	-	-	148,456
Deferred revenue		-	68,584	-	68,584
Loan payable-related party		-	230,000	(230,000)	-
Other liabilities		124,785	-	-	124,785
Total liabilities		578,426	326,175	(236,113)	668,488
Net assets and member's equity:					
Unrestricted-controlling interest		3,796,114	-	(305,908)	3,490,206
Unrestricted-noncontrolling interest in PPS		-	-	(16,645)	(16,645)
Unrestricted		3,796,114	-	(322,553)	3,473,561
Temporarily restricted		6,165,242	-	-	6,165,242
Permanently restricted		10,000	-	-	10,000
Total net assets		9,971,356	-	(322,553)	9,648,803
Common stock		-	10	(10)	-
Preferred stock		-	100,000	(100,000)	-
Additional paid-in capital		-	55,000	(55,000)	-
Accumulated deficit		-	(403,666)	403,666	-
Total member's equity		-	(248,656)	248,656	-
Total liabilities and net assets and member's equity	$	10,549,782	77,519	(310,010)	10,317,291