



Organization Information

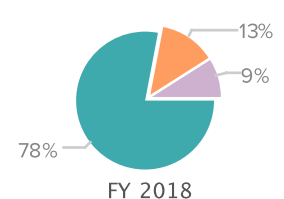
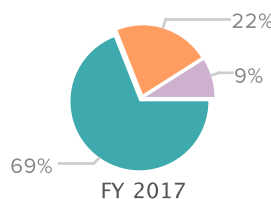
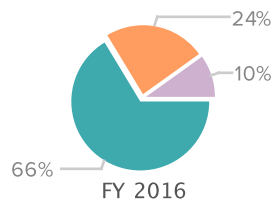
Organization name: Arts Council of Greater Lansing  
 City: Lansing Federal ID #: 382086424  
 State: MI Year organization founded: 1965  
 County: Ingham Organization type: 501(c)3 nonprofit organization  
 NISP Discipline: 14 - Multidisciplinary Fiscal year end date: 09-30  
 NISP Institution: 16 - Arts Council/Agency DUNS #: 849899802  
 NTEE: A26 - Arts & Humanities Councils & Agenc Full-time staff: 4  
 Applicant is audited or reviewed by an independent accounting firm. Paid FTEs: 4.38

A display value of -0% signifies a value of less than +/- 0.5%

Unrestricted Activity	FY 2016	FY 2017	% Change	FY 2018	% Change
<b>Unrestricted Operating Revenue</b>					
Earned Program	\$32,480	\$64,980	100%	\$65,705	1%
Earned Non-program	\$26,118	\$0	-100%	\$0	n/a
<b>Total Earned Revenue</b>	<b>\$58,598</b>	<b>\$64,980</b>	<b>11%</b>	<b>\$65,705</b>	<b>1%</b>
Investment Revenue	\$142,434	\$159,471	12%	\$93,357	-41%
Contributed Revenue	\$402,201	\$509,674	27%	\$576,579	13%
<b>Total Unrestricted Operating Revenue</b>	<b>\$603,233</b>	<b>\$734,125</b>	<b>22%</b>	<b>\$735,641</b>	<b>0%</b>
Less in-kind	(\$47,564)	(\$48,652)	2%	(\$52,741)	8%
<b>Total Unrestricted Operating Revenue Less In-kind</b>	<b>\$555,669</b>	<b>\$685,473</b>	<b>23%</b>	<b>\$682,900</b>	<b>-0%</b>
<b>Expenses by Functional Total</b>					
Program	\$459,586	\$525,089	14%	\$598,482	14%
Fundraising	\$59,258	\$53,563	-10%	\$41,261	-23%
General & Administrative	\$92,638	\$85,475	-8%	\$96,640	13%
<b>Total Operating Expenses</b>	<b>\$611,482</b>	<b>\$664,127</b>	<b>9%</b>	<b>\$736,383</b>	<b>11%</b>
Less in-kind	(\$47,564)	(\$48,652)	2%	(\$52,741)	8%
<b>Total Operating Expenses Less In-kind</b>	<b>\$563,918</b>	<b>\$615,475</b>	<b>9%</b>	<b>\$683,642</b>	<b>11%</b>
Net Unrestricted Activity - Operating	-\$8,249	\$69,998	949%	-\$742	-101%
Net Unrestricted Activity - Non-operating			n/a		n/a
<b>Total Net Unrestricted Activity</b>	<b>-\$8,249</b>	<b>\$69,998</b>	<b>949%</b>	<b>-\$742</b>	<b>-101%</b>
Net Temporarily Restricted Activity	\$0		n/a	-\$31,000	n/a
Net Permanently Restricted Activity	\$0		n/a	\$0	n/a
<b>Net Total Activity</b>	<b>-\$8,249</b>	<b>\$69,998</b>	<b>949%</b>	<b>-\$31,742</b>	<b>-145%</b>

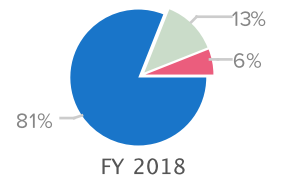
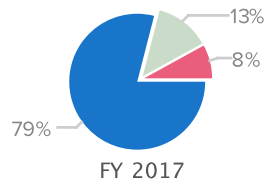
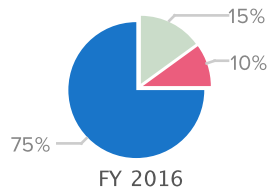
Revenue by Source

- Earned
- Investment
- Contributed



### Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



## Revenue Details

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Operating Revenue	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
<b>Earned - Program</b>						
Membership revenue	\$13,090	\$12,675	\$13,860	\$13,860		n/a
Tuitions and registration fees	\$19,390	\$0	\$0	\$0		n/a
Other program revenue	\$0	\$52,305	\$51,845	\$51,845		n/a
<b>Total earned - program</b>	<b>\$32,480</b>	<b>\$64,980</b>	<b>\$65,705</b>	<b>\$65,705</b>	<b>\$0</b>	<b>n/a</b>
<b>Earned - Non-program</b>						
Sponsorship revenue	\$26,101	\$0	\$0	\$0		n/a
Other earned revenue	\$17		\$0	\$0		n/a
<b>Total earned - non-program</b>	<b>\$26,118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>Total earned revenue</b>	<b>\$58,598</b>	<b>\$64,980</b>	<b>\$65,705</b>	<b>\$65,705</b>		<b>n/a</b>
<b>Contributed</b>						
Trustee & board	\$14,500	\$15,000	\$14,000	\$14,000	\$0	\$0
Individual	\$35,105	\$44,489	\$37,267	\$37,267	\$0	\$0
Corporate	\$28,432	\$48,500	\$45,000	\$45,000	\$0	\$0
Foundation	\$39,250	\$124,404	\$158,000	\$158,000	\$0	\$0
City government	\$0	\$7,500	\$0	\$0	\$0	\$0
County government	\$128,687	\$164,179	\$151,002	\$151,002	\$0	\$0
State government	\$33,663	\$34,000	\$69,000	\$69,000	\$0	\$0
In-kind operating contributions	\$47,564	\$48,652	\$52,741	\$52,741	\$0	\$0
Other contributions	\$75,000	\$22,950	\$18,569	\$18,569	\$0	\$0
Net assets released from restriction	\$0	\$0	\$0	\$31,000	-\$31,000	\$0
<b>Total contributed revenue</b>	<b>\$402,201</b>	<b>\$509,674</b>	<b>\$545,579</b>	<b>\$576,579</b>	<b>-\$31,000</b>	<b>\$0</b>
Operating investment revenue	\$142,434	\$159,471	\$93,357	\$93,357	\$0	\$0
<b>Total operating revenue</b>	<b>\$603,233</b>	<b>\$734,125</b>	<b>\$704,641</b>	<b>\$735,641</b>	<b>-\$31,000</b>	<b>\$0</b>
<b>Total operating revenue less in-kind</b>	<b>\$555,669</b>	<b>\$685,473</b>	<b>\$651,900</b>	<b>\$682,900</b>	<b>-\$31,000</b>	<b>\$0</b>
<b>Total non-operating revenue</b>						
<b>Total revenue</b>	<b>\$603,233</b>	<b>\$734,125</b>	<b>\$704,641</b>	<b>\$735,641</b>	<b>-\$31,000</b>	<b>\$0</b>
<b>Total revenue less in-kind</b>	<b>\$555,669</b>	<b>\$685,473</b>	<b>\$651,900</b>	<b>\$682,900</b>	<b>-\$31,000</b>	<b>\$0</b>

## Expense Details

	FY 2016 Total	FY 2017 Total	% Change	FY 2018 Total	% Change	FY 2018 Program	FY 2018 Fundraising	FY 2018 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$201,009	\$191,936	-5%	\$210,051	9%	\$126,030	\$31,508	\$52,513
Independent contractors	\$14,583	\$10,417	-29%	\$13,974	34%	\$5,486	\$499	\$7,989
Professional fees	\$11,861	\$9,015	-24%	\$0	-100%	\$0	\$0	\$0
Total personnel expenses - Operating	\$227,453	\$211,368	-7%	\$224,025	6%	\$131,516	\$32,007	\$60,502
Non-personnel expenses - Operating								
Advertising and promotion	\$15,822	\$10,522	-33%	\$14,347	36%	\$7,174	\$717	\$6,456
Conferences and meetings	\$52,091	\$84,227	62%	\$75,885	-10%	\$69,156	\$3,089	\$3,640
Grant awards and similar amounts paid	\$197,641	\$250,803	27%	\$307,987	23%	\$307,987	\$0	\$0
Insurance	\$1,352	\$807	-40%	\$488	-40%	\$122	\$0	\$366
Occupancy costs	\$19,097	\$18,970	-1%	\$21,443	13%	\$12,866	\$1,072	\$7,505
Office and administration	\$24,497	\$30,559	25%	\$32,897	8%	\$19,738	\$1,645	\$11,514
Travel	\$1,197	\$4,806	302%	\$3,177	-34%	\$1,906	\$159	\$1,112
Other operating expenses	\$67,190	\$48,652	-28%	\$52,741	8%	\$47,169	\$2,572	\$3,000
Depreciation	\$5,142	\$3,413	-34%	\$3,393	-1%	\$848	\$0	\$2,545
Total non-personnel expenses - Operating	\$384,029	\$452,759	18%	\$512,358	13%	\$466,966	\$9,254	\$36,138
Total operating expenses	\$611,482	\$664,127	9%	\$736,383	11%	\$598,482	\$41,261	\$96,640
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	\$611,482	\$664,127	9%	\$736,383	11%	\$598,482	\$41,261	\$96,640
Total expenses less in-kind	\$563,918	\$615,475	9%	\$683,642	11%			
Total expenses less depreciation	\$606,340	\$660,714	9%	\$732,990	11%			
Total expenses less in-kind and depreciation	\$558,776	\$612,062	10%	\$680,249	11%			

## Balance Sheet

Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
<b>Current assets</b>					
Cash	\$122,714	\$69,308	-44%	\$218,804	216%
Receivables	\$143,344	\$163,910	14%	\$43,441	-73%
Investments	\$26,000	\$26,000	0%	\$26,000	0%
Prepaid expenses & other	\$21,104	\$20,409	-3%	\$24,052	18%
<b>Total current assets</b>	<b>\$313,162</b>	<b>\$279,627</b>	<b>-11%</b>	<b>\$312,297</b>	<b>12%</b>
<b>Non-current investments</b>					
Fixed assets (net)	\$48,341	\$44,928	-7%	\$41,536	-8%
Other non-current assets	\$0	\$0	n/a	\$0	n/a
<b>Total non-current assets</b>	<b>\$1,631,873</b>	<b>\$1,720,656</b>	<b>5%</b>	<b>\$1,680,443</b>	<b>-2%</b>
<b>Total assets</b>	<b>\$1,945,035</b>	<b>\$2,000,283</b>	<b>3%</b>	<b>\$1,992,740</b>	<b>-0%</b>
<b>Liabilities &amp; Net Assets</b>					
	FY 2016	FY 2017	% Change	FY 2018	% Change
<b>Liabilities</b>					
Accounts payable & other	\$204,853	\$165,928	-19%	\$189,127	14%
Loans & other debt		\$0	n/a	\$0	n/a
Deferred revenue	\$33,870	\$27,045	-20%	\$28,045	4%
<b>Total current liabilities</b>	<b>\$238,723</b>	<b>\$192,973</b>	<b>-19%</b>	<b>\$217,172</b>	<b>13%</b>
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
<b>Total liabilities</b>	<b>\$238,723</b>	<b>\$192,973</b>	<b>-19%</b>	<b>\$217,172</b>	<b>13%</b>
<b>Net assets</b>					
Unrestricted	\$1,706,312	\$1,776,310	4%	\$1,775,568	-0%
Temporarily restricted		\$31,000	n/a		-100%
Permanently restricted			n/a		n/a
<b>Total net assets</b>	<b>\$1,706,312</b>	<b>\$1,807,310</b>	<b>6%</b>	<b>\$1,775,568</b>	<b>-2%</b>
<b>Total liabilities &amp; net assets</b>	<b>\$1,945,035</b>	<b>\$2,000,283</b>	<b>3%</b>	<b>\$1,992,740</b>	<b>-0%</b>

Balance Sheet Metrics

	FY 2016	FY 2017	FY 2018
Months of Operating Cash -- Unrestricted	2	1	4
Total working capital -- Unrestricted	\$74,439	\$55,654	\$95,125
Current Ratio	1.31	1.45	1.44
Debt Service Impact	0%	0%	0%
Unrestricted Net Assets Net of Property, Plant and Equipment	\$1,657,971	\$1,731,382	\$1,734,032
Operating Margin	-1%	10%	-4%
Depreciation as a % of Fixed Assets	n/a	n/a	n/a
Leverage Ratio			

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.

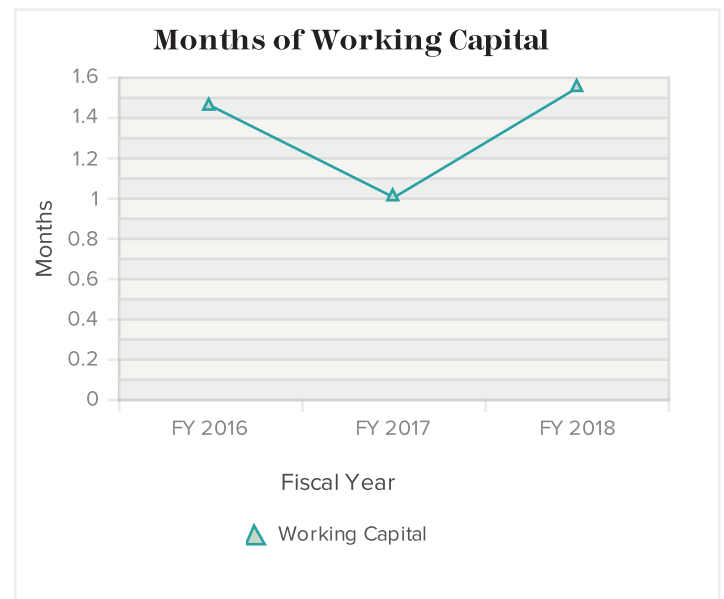
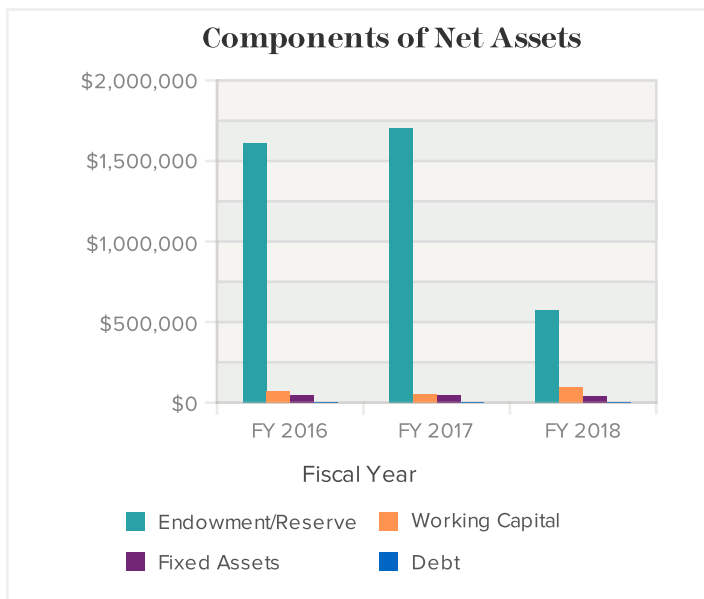
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage). This measure can help understand the portion of the book value of an organization's fixed 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 (Total Debt divided by Total Unrestricted and Temporarily Restricted Assets) is a measurement of a company's efficiency in operating.



## Attendance

In-person Participation	FY 2016	FY 2017	% Change	FY 2018	% Change
In-person participation - paid	650	650	0%	650	0%
In-person participation - free	15,600	16,900	8%	16,900	0%
<b>Total in-person participation</b>	<b>16,250</b>	<b>17,550</b>	<b>8%</b>	<b>17,550</b>	<b>0%</b>
Types of In-person Attendance	FY 2016	FY 2017	% Change	FY 2018	% Change
Registrants for classes/workshops	750	750	0%	750	0%
Festival attendees	15,000	15,000	0%	15,000	0%
<b>Total in-person participation</b>	<b>16,250</b>	<b>17,550</b>	<b>8%</b>	<b>17,550</b>	<b>0%</b>
Attendance Ages	FY 2016	FY 2017	% Change	FY 2018	% Change
Children (18 and under)	3,000	3,000	0%	3,000	0%
Children served in schools	1,100	1,500	36%	1,500	0%
Seniors	4,000	3,650	-9%	3,500	-4%
Adults	9,250	10,900	18%	11,050	1%
Other Participation	FY 2016	FY 2017	% Change	FY 2018	% Change
Grant applicants	250	250	0%	250	0%
Grant recipients	100	100	0%	100	0%
Consulting/fee-for-service clients	200	200	0%	200	0%
People engaged in advocacy	650	700	8%	700	0%

## Staffing

Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
Full-time permanent employees	3	4	33%	4	0%
Part-time permanent employees	3	2	-33%	2	0%
Part-time permanent employees - FTEs	0.02	0.3	1,400%	0.38	27%
Number of full-time volunteers	25	30	20%	0	-100%
Number of part-time or one-time volunteers	0	20	n/a	50	150%
Part-time or one-time volunteers - FTEs	0	0.02	n/a	0.1	400%
Independent contractors	1	2	100%	3	50%
Number of interns and apprentices	4	4	0%	3	-25%
Artistic Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change

This organization has not provided data on artistic staff. This may be because the organization does not hire artistic staff or the organization's annual expenses are under \$50,000, and they are therefore only required to complete the short form of the DataArts Survey.

Program Activity

	FY 2016	FY 2017	% Change	FY 2018	% Change
Temporary exhibits	12	12	0%	12	0%
Distinct classes/workshops	10	10	0%	10	0%
Total classes/class sessions	1	1	0%	1	0%
Programs offered in schools	14	14	0%	14	0%
Hours of programming in schools	500	500	0%	500	0%
Number of schools served	11	11	0%	11	0%
Artists placed in schools	8	8	0%	8	0%
Fairs/festivals/parades	5	6	20%	6	0%

Key advocacy Issues

FY 2016      Arts Education  
                  Funding - Local, Statewide and National

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FY 2017      Arts Education  
                  Funding - Local, Statewide and National

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FY 2018      Arts Education  
                  Funding - Local, Statewide and National