



Organization Information

Organization name: Clinton County Arts Council
 City: Saint Johns
 State: MI
 County: Clinton
 NISP Discipline: 14 - Multidisciplinary
 NISP Institution: 16 - Arts Council/Agency
 NTEE: A26 - Arts & Humanities Councils & Agenc

Federal ID #: 382619565
 Year organization founded: 1981
 Organization type: 501(c)3 nonprofit organization
 Fiscal year end date: 09-30
 DUNS #: 803104710
 Full-time staff: 1
 Paid FTEs: 1

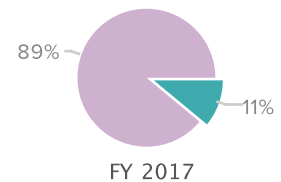
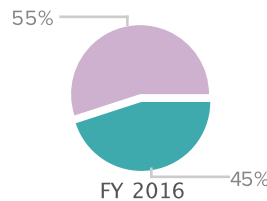
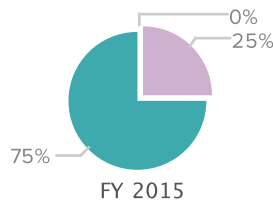
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A display value of -0% signifies a value of less than +/- 0.5%

Unrestricted Activity	FY 2015	FY 2016	% Change	FY 2017	% Change
Unrestricted Operating Revenue					
Earned Program	\$20,505	\$30,348	48%	\$30,781	1%
Earned Non-program	\$2,874	\$343	-88%	\$6,403	1,767%
Total Earned Revenue	\$23,379	\$30,691	31%	\$37,184	21%
Investment Revenue	\$0	n/a	n/a	n/a	n/a
Contributed Revenue	\$69,088	\$24,764	-64%	\$4,503	-82%
Total Unrestricted Operating Revenue	\$92,467	\$55,455	-40%	\$41,687	-25%
Less in-kind	(\$17,900)	(\$700)	-96%		-100%
Total Unrestricted Operating Revenue Less In-kind	\$74,567	\$54,755	-27%	\$41,687	-24%
Expenses by Functional Total					
Program	\$66,600	\$40,306	-39%	\$15,995	-60%
Fundraising	\$8,735		-100%		n/a
General & Administrative	\$18,203	\$27,141	49%	\$37,122	37%
Total Operating Expenses	\$93,538	\$67,447	-28%	\$53,117	-21%
Less in-kind	(\$17,900)	(\$700)	-96%		-100%
Total Operating Expenses Less In-kind	\$75,638	\$66,747	-12%	\$53,117	-20%
Net Unrestricted Activity - Operating	-\$1,071	-\$11,992	-1,020%	-\$11,430	5%
Net Unrestricted Activity - Non-operating	\$0		n/a		n/a
Total Net Unrestricted Activity	-\$1,071	-\$11,992	-1,020%	-\$11,430	5%
Net Temporarily Restricted Activity	\$0	\$17,500	n/a	\$20,995	20%
Net Permanently Restricted Activity	\$0	\$0	n/a		n/a
Net Total Activity	-\$1,071	\$5,508	614%	\$9,565	74%

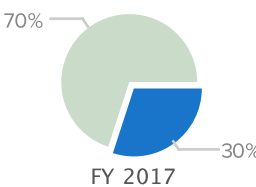
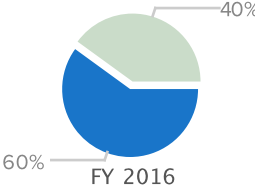
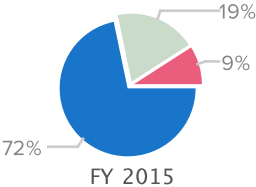
Revenue by Source

- Earned
- Investment
- Contributed



Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



Revenue Details

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Operating Revenue	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Earned - Program						
Membership revenue	\$4,115	\$4,001	\$3,575	\$3,575		n/a
Single ticket sales	\$2,418	\$0				n/a
Group ticket sales			\$14,914	\$14,914		n/a
Admissions	\$0	\$13,125				n/a
Gallery sales		\$11,123	\$12,082	\$12,082		n/a
Contracted services	\$500	\$150				n/a
Tuitions and registration fees	\$946	\$1,509	\$210	\$210		n/a
Other program revenue	\$12,526	\$440				n/a
Total earned - program	\$20,505	\$30,348	\$30,781	\$30,781	\$0	n/a
Earned - Non-program						
Gift shop and merchandise fees	\$582	\$278	\$0	\$0		n/a
Advertising revenue	\$175	\$0				n/a
Sponsorship revenue	\$0	\$0	\$6,353	\$6,353		n/a
Space rentals	\$55	\$65				n/a
Application fees			\$50	\$50		n/a
Other earned revenue	\$2,062	\$0				n/a
Total earned - non-program	\$2,874	\$343	\$6,403	\$6,403	\$0	n/a
Total earned revenue	\$23,379	\$30,691	\$37,184	\$37,184		n/a

Contributed	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$210	\$697	\$25	\$25		
Individual	\$13,493	\$4,699	\$1,978	\$1,978		
Corporate	\$3,836	\$1,650	\$2,500	\$2,500		
Foundation	\$0	\$1,100	\$0			
City government	\$5,000	\$5,000	\$5,000		\$5,000	
State government	\$13,750	\$7,500	\$15,995		\$15,995	
Federal government	\$0	\$5,000	\$0			
In-kind operating contributions	\$17,900	\$700	\$0			
Other contributions	\$14,899	\$15,918	\$0			
Net assets released from restriction	\$0	\$0	\$0			
Total contributed revenue	\$69,088	\$42,264	\$25,498	\$4,503	\$20,995	
Operating investment revenue	\$0	\$0	\$0			
Total operating revenue	\$92,467	\$72,955	\$62,682	\$41,687	\$20,995	
Total operating revenue less in-kind	\$74,567	\$72,255	\$62,682	\$41,687	\$20,995	
Total non-operating revenue	\$0					
Total revenue	\$92,467	\$72,955	\$62,682	\$41,687	\$20,995	
Total revenue less in-kind	\$74,567	\$72,255	\$62,682	\$41,687	\$20,995	

Expense Details

	FY 2015 Total	FY 2016 Total	% Change	FY 2017 Total	% Change	FY 2017 Program	FY 2017 Fundraising	FY 2017 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$14,428	\$26,961	87%	\$23,487	-13%	\$0	\$0	\$23,487
Independent contractors	\$12,359	\$19,961	62%	\$0	-100%			
Professional fees	\$4,943	\$180	-96%	\$521	189%			\$521
Total personnel expenses - Operating	\$31,730	\$47,102	48%	\$24,008	-49%			\$24,008
Non-personnel expenses - Operating								
Advertising and promotion	\$2,979	\$1,597	-46%	\$969	-39%			\$969
Dues and subscriptions	\$560	\$0	-100%	\$374	n/a			\$374
Grant awards and similar amounts paid	\$0	\$0	n/a	\$15,995	n/a	\$15,995		
Insurance	\$925	\$251	-73%	\$670	167%			\$670
Occupancy costs	\$12,546	\$8,025	-36%	\$7,440	-7%			\$7,440
Office and administration	\$1,965	\$640	-67%	\$1,105	73%			\$1,105
Printing, postage and shipping	\$2,455	\$2,320	-5%	\$424	-82%			\$424
Royalties, rights and reproductions	\$375	\$0	-100%	\$0	n/a			
Exhibition costs	\$0	\$1,168	n/a	\$0	-100%			
Collections management	\$2,595	\$0	-100%	\$0	n/a			
Productions and events costs	\$6,248	\$4,428	-29%	\$0	-100%			
Interest expense	\$2	\$505	25,150%	\$0	-100%			
Other operating expenses	\$31,158	\$1,411	-95%	\$2,132	51%			\$2,132
Total non-personnel expenses - Operating	\$61,808	\$20,345	-67%	\$29,109	43%	\$15,995		\$13,114
Total operating expenses	\$93,538	\$67,447	-28%	\$53,117	-21%	\$15,995		\$37,122
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	\$93,538	\$67,447	-28%	\$53,117	-21%	\$15,995		\$37,122
Total expenses less in-kind	\$75,638	\$66,747	-12%	\$53,117	-20%			
Total expenses less depreciation	\$93,538	\$67,447	-28%	\$53,117	-21%			
Total expenses less in-kind and depreciation	\$75,638	\$66,747	-12%	\$53,117	-20%			

Balance Sheet

Assets	FY 2015	FY 2016	% Change	FY 2017	% Change
Current assets					
Cash	\$78,565	\$59,154	-25%	\$75	-100%
Receivables	\$2,150	\$2,200	2%	\$2,425	10%
Investments	\$0		n/a		n/a
Prepaid expenses & other	\$204	\$2,806	1,275%	\$55,078	1,863%
Total current assets	\$80,919	\$64,160	-21%	\$57,578	-10%
Non-current investments					
Fixed assets (net)	\$0		n/a		n/a
Other non-current assets	\$0	\$14,050	n/a	\$0	-100%
Total non-current assets	\$0	\$14,050	n/a		-100%
Total assets	\$80,919	\$78,210	-3%	\$57,578	-26%
Liabilities & Net Assets	FY 2015	FY 2016	% Change	FY 2017	% Change
Liabilities					
Accounts payable & other	\$2,809	\$3,252	16%	\$2,212	-32%
Loans & other debt			n/a		n/a
Deferred revenue	\$0	\$0	n/a		n/a
Total current liabilities	\$2,809	\$3,252	16%	\$2,212	-32%
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$2,809	\$3,252	16%	\$2,212	-32%
Net assets					
Unrestricted	\$78,110		-100%	\$57,783	n/a
Temporarily restricted			n/a		n/a
Permanently restricted			n/a		n/a
Total net assets	\$78,110	\$74,958	-4%	\$55,366	-26%
Total liabilities & net assets	\$80,919	\$78,210	-3%	\$57,578	-26%

Balance Sheet Metrics

	FY 2015	FY 2016	FY 2017
Months of Operating Cash -- Unrestricted	10	11	0
Total working capital -- Unrestricted	\$78,110	\$60,908	\$55,366
Current Ratio	28.81	19.73	26.03
Debt Service Impact	0%	1%	
Unrestricted Net Assets Net of Property, Plant and Equipment	n/a	n/a	n/a
Operating Margin	-1%	10%	23%
Depreciation as a % of Fixed Assets	n/a	n/a	n/a
Leverage Ratio	0%		

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.

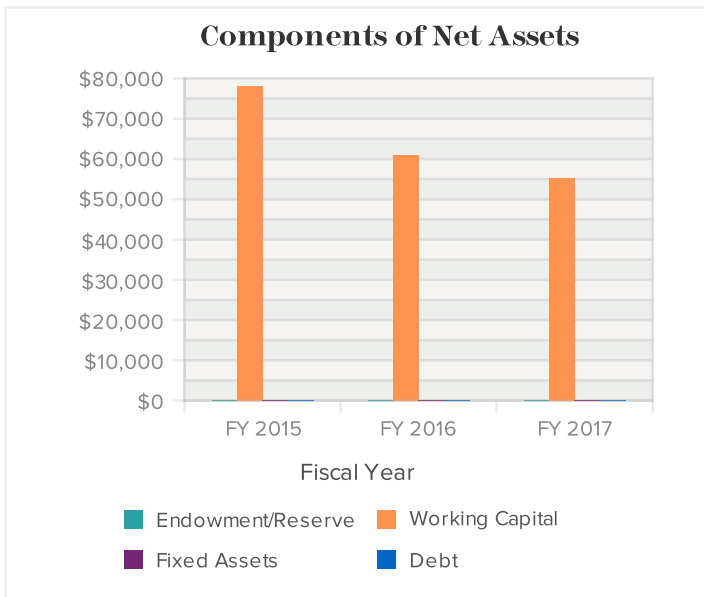
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage). This measure can help understand the portion of the book value of an organization's fixed 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 2015	FY 2016	% Change	FY 2017	% Change
In-person participation - paid	485	310	-36%	314	1%
In-person participation - free	16,165	3,020	-81%	2,615	-13%
Total in-person participation	16,650	3,330	-80%	2,929	-12%

Types of In-person Attendance	FY 2015	FY 2016	% Change	FY 2017	% Change
Performance tickets		2,150	n/a	2,700	26%
Open rehearsal tickets		15	n/a		-100%
Registrants for classes/workshops		60	n/a	14	-77%
Field trip participants		15	n/a		-100%
Lecture attendees		15	n/a	15	0%
Festival attendees		0	n/a	200	n/a
Participants of other events		1,015	n/a		-100%
Total in-person participation	16,650	3,330	-80%	2,929	-12%

Attendance Ages	FY 2015	FY 2016	% Change	FY 2017	% Change
Children (18 and under)	2,640	1,000	-62%	1,000	0%
Children served in schools		900	n/a	900	0%
Seniors		600	n/a	929	55%
Adults		1,730	n/a	1,000	-42%

Other Participation	FY 2015	FY 2016	% Change	FY 2017	% Change
Virtual attendance	976	0	-100%	0	n/a
Competition entrants		4	n/a		-100%
Competition winners		4	n/a		-100%

Staffing

Staff & Non-Staff Statistics	FY 2015	FY 2016	% Change	FY 2017	% Change
Full-time permanent employees	1		-100%	1	n/a
Part-time permanent employees	1		-100%	0	n/a
Part-time permanent employees - FTEs	0.28		-100%		n/a
Number of part-time or one-time volunteers	93		-100%	9	n/a
Part-time or one-time volunteers - FTEs	7		-100%	1.8	n/a
Independent contractors	1		-100%	0	n/a

Artistic Staff & Non-Staff Statistics	FY 2015	FY 2016	% Change	FY 2017	% Change
Independent contractors that are artists	1		-100%		n/a

Program Activity

	FY 2015	FY 2016	% Change	FY 2017	% Change
Distinct productions	18	20	11%	7	-65%
Total performances	18	20	11%	16	-20%
Open rehearsals		6	n/a		-100%
Permanent exhibits	3	2	-33%		-100%
Temporary exhibits	1	5	400%	1	-80%
Works commissioned	0	0	n/a	50	n/a
Distinct classes/workshops	1	6	500%	6	0%
Distinct class series/courses		2	n/a		-100%
Total classes/class sessions	0	21	n/a	6	-71%
Distinct field trips		1	n/a		-100%
Field trip occurrences		1	n/a		-100%
Distinct lectures	0	1	n/a	1	0%
Lecture occurrences	0	1	n/a		-100%
Programs offered in schools	0	2	n/a	1	-50%
Hours of programming in schools		50	n/a	1	-98%
Number of schools served		11	n/a	9	-18%
Artists placed in schools		5	n/a	1	-80%
Fairs/festivals/parades		0	n/a	1	n/a
Space - months rented			n/a	625	n/a
Competitions hosted		1	n/a		-100%
Distinct other programs	0	3	n/a		-100%
Other programs occurrences	0	3	n/a		-100%