

Data Arts Funder Report Addendum

Lansing Art Gallery & Education Center is grateful for the opportunity to note anomalies in the Data Arts Funder Report below.

In terms of our financial health, we are beginning to realize our organization's 5 years of planning toward financial stability, enacting a Fund Development Committee, and creating a culture of philanthropy within our stakeholders. Note: Gold Star Status within Guidestar. In addition to what is reflected in the audit, we established our first endowed fund with our local community foundation and have already raised more than \$30,000!

Revenue

We are proud to note the trend of increased revenue year-to-year with recognition of new community partnerships and deeper relationships with funders. With new leadership in 2014, previous annual cycles have changed from negative to positive figures with a significant upward trend. Our growth helps us support more Michigan artists and increase payment to the staff critical to vital programs and services.

Other noteworthy reporting discrepancies include:

- Increases in earned revenue reflect new partnerships, research, and consulting.
- Earned non-program revenue decreasing annually, due to the elimination of Texas Hold 'Em gaming. While these were an important source of revenue during deficit situations, they were costly and veered from our mission. We phased out these activities and eliminated them in 2017 and rededicated efforts to an annual campaign, sponsorships, and grant applications.
- Continued increase in Board Giving!
- Program-specific sponsorships increasing and projected for over \$30,000 in 2020. Very limited non-program sponsorship revenue at \$500 being phased out.
- Reductions in membership revenue, as donor moves consider membership entry level support. As we develop a culture of philanthropy, many long-time members are giving considerably more as donors (see major increase in individual contributions). This is expected and beneficial to our long-term health.
- Investments include donated stock, which have little value and fluctuate from little to no income annually. The Board of Directors has agreed these investments should be liquidated.
- Dues and memberships also includes administrative costs and reflects a temporary part-time Vista Corps capacity-building administrator in 2018-19.
- Increased expenses reflect staff growth and much-needed increased wages (and first-time benefits for full-time staff!), as well as growing programs and services.

According to budget projections and with the support of a large-scale corporate art contract, we are optimistic for the future. Continued projected growth for 2020-21 will include an additional administrative staff person to complement new donor management systems to support cultivation of major gifts and endowments. Our team will arrive at full capacity for the first time prior to the Great Recession despite the COVID-19 pandemic.



Organization Information

Organization name: Lansing Art Gallery & Education Center

City: Lansing

Federal ID # 381889973

State: MI

Year organization founded: 1965

County: Ingham

Organization type: 501(c)3 nonprofit organization

NISP Discipline: 5 - Visual Arts

Fiscal year end date: 06-30

NISP Institution: 15 - Arts Center

DUNS #

NTEE: A40 - Visual Arts

Full-time staff: 2

Applicant is audited or reviewed by an independent accounting firm.

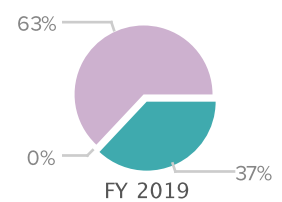
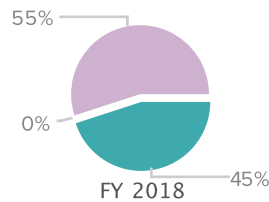
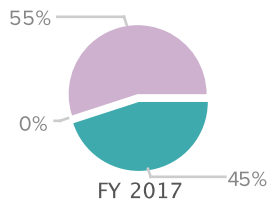
Paid FTEs: 2

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Unrestricted Activity	FY 2017	FY 2018	% Change	FY 2019	% Change
Unrestricted Operating Revenue					
Earned Program	\$116,617	\$135,221	16%	\$236,659	75%
Earned Non-program	\$11,478	\$4,360	-62%	\$3,745	-14%
Total Earned Revenue	\$128,095	\$139,581	9%	\$240,404	72%
Investment Revenue	\$46	\$235	411%	\$483	106%
Contributed Revenue	\$106,332	\$114,000	7%	\$140,647	23%
Total Unrestricted Operating Revenue	\$234,473	\$253,816	8%	\$381,534	50%
Less in-kind	(\$11,166)	(\$18,000)	61%	(\$39,515)	120%
Total Unrestricted Operating Revenue Less In-kind	\$223,307	\$235,816	6%	\$342,019	45%
Expenses by Functional Total					
Program	\$179,630	\$210,551	17%	\$249,930	19%
Fundraising	\$9,101	\$7,592	-17%	\$13,570	79%
General & Administrative	\$41,086	\$45,434	11%	\$58,656	29%
Total Operating Expenses	\$229,817	\$263,577	15%	\$322,156	22%
Less in-kind	(\$11,166)	(\$18,000)	61%	(\$39,515)	120%
Total Operating Expenses Less In-kind	\$218,651	\$245,577	12%	\$282,641	15%
Net Unrestricted Activity - Operating	\$4,656	-\$9,761	-310%	\$59,378	708%
Net Unrestricted Activity - Non-operating			n/a		n/a
Total Net Unrestricted Activity	\$4,656	-\$9,761	-310%	\$59,378	708%
Net Restricted Activity	\$23,498	\$31,788	35%	\$2,438	-92%
Net Total Activity	\$28,154	\$22,027	-22%	\$61,816	181%

Revenue by Source

- Earned
- Investment
- Contributed





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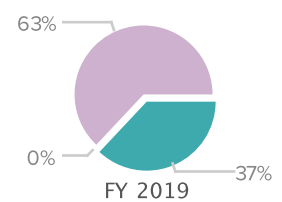
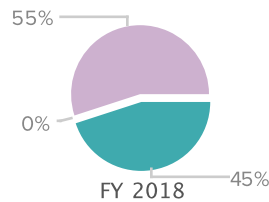
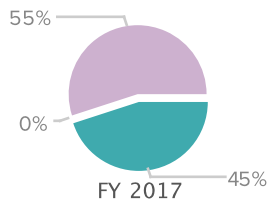
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Total Net Unrestricted Activity	\$4,656	-\$9,761	-310%	\$59,378	708%
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Net Total Activity	\$28,154	\$22,027	-22%	\$61,816	181%

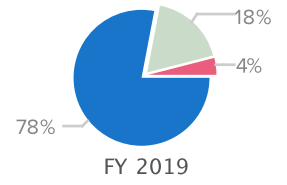
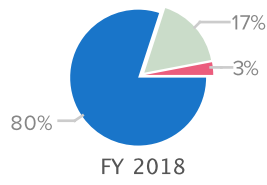
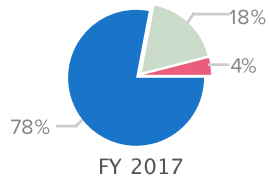
Revenue by Source

- Earned
- Investment
- Contributed



Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



Revenue Details

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
Operating Revenue	Total	Total	Total	Unrestricted	Restricted
Earned - Program					
Membership revenue	\$7,601	\$8,345	\$6,460	\$6,460	
Gallery sales	\$44,934	\$49,358	\$41,611	\$41,611	
Other program revenue	\$64,082	\$77,518	\$188,588	\$188,588	
Total earned - program	\$116,617	\$135,221	\$236,659	\$236,659	\$0
Earned - Non-program					
Sponsorship revenue		\$500			
Other earned revenue	\$11,478	\$3,860	\$3,745	\$3,745	
Total earned - non-program	\$11,478	\$4,360	\$3,745	\$3,745	\$0
Total earned revenue	\$128,095	\$139,581	\$240,404	\$240,404	
Contributed	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
	Total	Total	Total	Unrestricted	Restricted
Trustee & board	\$11,830	\$19,200	\$20,850	\$20,850	
Individual	\$3,136	\$21,519	\$31,702	\$23,017	\$8,685
Foundation	\$23,000	\$58,069	\$65,265	\$57,265	\$8,000
City government	\$8,271	\$6,500	\$19,500		\$19,500
County government	\$8,000	\$0	\$9,375		\$9,375
State government	\$20,883	\$22,500	\$29,750		\$29,750
Federal government	\$3,117	\$0	\$0		
In-kind operating contributions	\$11,166	\$18,000	\$39,515	\$39,515	
Other contributions	\$40,427	\$0	\$0		
Net assets released from restriction	\$0	\$0	\$0		
Total contributed revenue	\$129,830	\$145,788	\$215,957	\$140,647	\$75,310
Operating investment revenue	\$46	\$235	\$483	\$483	\$0
Total operating revenue	\$257,971	\$285,604	\$456,844	\$381,534	\$75,310
Total operating revenue less in-kind	\$246,805	\$267,604	\$417,329	\$342,019	\$75,310
Transfers and re-classifications					
Prior period adjustments			-\$72,872		-\$72,872
Total non-operating revenue	\$0	\$0	-\$72,872		-\$72,872
Total revenue	\$257,971	\$285,604	\$383,972	\$381,534	\$2,438
Total revenue less in-kind	\$246,805	\$267,604	\$344,457	\$342,019	\$2,438

Expense Details

	FY 2017 Total	FY 2018 Total	% Change	FY 2019 Total	% Change	FY 2019 Program	FY 2019 Fundraising	FY 2019 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$105,778	\$118,416	12%	\$140,167	18%	\$126,150	\$7,008	\$7,009
Professional fees	\$39,432	\$33,948	-14%	\$43,272	27%	\$22,973		\$20,299
Total personnel expenses - Operating	\$145,210	\$152,364	5%	\$183,439	20%	\$149,123	\$7,008	\$27,308
Non-personnel expenses - Operating								
Dues and subscriptions	\$594	\$980	65%	\$5,855	497%		\$5,855	
Insurance	\$685	\$669	-2%	\$903	35%	\$767	\$46	\$90
Occupancy costs	\$24,913	\$25,082	1%	\$25,790	3%	\$22,621	\$661	\$2,508
Office and administration	\$5,669	\$6,446	14%	\$9,607	49%	\$640		\$8,967
Printing, postage and shipping	\$6,594	\$8,797	33%	\$10,218	16%			\$10,218
Exhibition costs	\$11,427	\$20,077	76%	\$33,149	65%	\$33,149		
Productions and events costs	\$9,501	\$16,312	72%	\$19,822	22%	\$19,765		\$57
Other operating expenses	\$22,104	\$29,950	35%	\$29,490	-2%	\$23,865		\$5,625
Depreciation	\$3,120	\$2,900	-7%	\$3,883	34%			\$3,883
Total non-personnel expenses - Operating	\$84,607	\$111,213	31%	\$138,717	25%	\$100,807	\$6,562	\$31,348
Total operating expenses	\$229,817	\$263,577	15%	\$322,156	22%	\$249,930	\$13,570	\$58,656
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	\$229,817	\$263,577	15%	\$322,156	22%	\$249,930	\$13,570	\$58,656
Total expenses less in-kind	\$218,651	\$245,577	12%	\$282,641	15%			
Total expenses less depreciation	\$226,697	\$260,677	15%	\$318,273	22%			
Total expenses less in-kind and depreciation	\$215,531	\$242,677	13%	\$278,758	15%			

Balance Sheet

Assets	FY 2017	FY 2018	% Change	FY 2019	% Change
Current assets					
Cash	\$109,648	\$116,231	6%	\$131,208	13%
Receivables	\$10,892	\$32,454	198%	\$61,224	89%
Investments			n/a		n/a
Prepaid expenses & other	\$13,478	\$7,294	-46%	\$10,263	41%
Total current assets	\$134,018	\$155,979	16%	\$202,695	30%
Non-current investments					
Fixed assets (net)	\$1,115	\$1,115	0%	\$1,155	4%
Fixed assets (net)	\$18,766	\$16,110	-14%	\$29,933	86%
Other non-current assets	\$23,995	\$23,995	0%	\$23,995	0%
Total non-current assets	\$43,876	\$41,220	-6%	\$55,083	34%
Total assets	\$177,894	\$197,199	11%	\$257,778	31%
Liabilities & Net Assets	FY 2017	FY 2018	% Change	FY 2019	% Change
Liabilities					
Accounts payable & other	\$8,940	\$7,603	-15%	\$8,936	18%
Loans & other debt			n/a		n/a
Deferred revenue	\$3,955	\$2,570	-35%		-100%
Total current liabilities	\$12,895	\$10,173	-21%	\$8,936	-12%
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$12,895	\$10,173	-21%	\$8,936	-12%
Net assets					
Unrestricted	\$132,847	\$123,086	-7%	\$182,464	48%
Restricted	\$32,152	\$63,940	99%	\$66,378	4%
Total net assets	\$164,999	\$187,026	13%	\$248,842	33%
Total liabilities & net assets	\$177,894	\$197,199	11%	\$257,778	31%

Balance Sheet Metrics

	FY 2017	FY 2018	FY 2019
Months of Operating Cash -- Unrestricted	4	2	2
Total working capital -- Unrestricted	\$88,971	\$81,866	\$127,381
Current Ratio	10.39	15.33	22.68
Debt Service Impact			
Unrestricted Net Assets Net of Property, Plant and Equipment	\$114,081	\$106,976	\$152,531
Operating Margin	12%	9%	16%
Depreciation as a % of Fixed Assets	n/a	n/a	n/a
Leverage Ratio -- Unrestricted			

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.

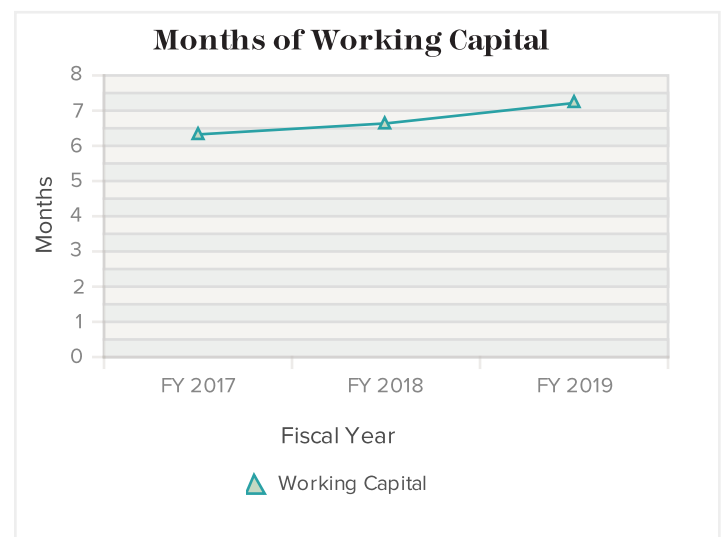
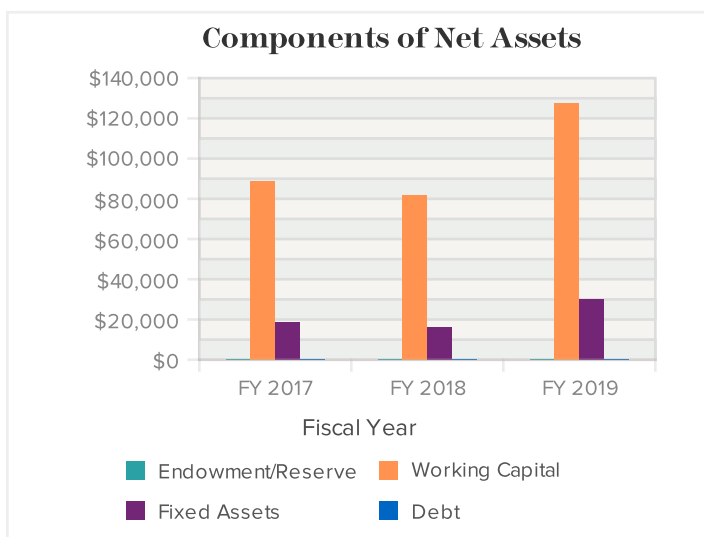
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage).

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. The higher the margin, the more sustainable the organization because it's using more reliable sources of revenue to operate. Low ratios indicate that an organization is using revenue sources with a higher degree of variability and uncertainty. Negative operating margins highlight losses, and an organization's need to increase revenue, decrease expenses, or both, to be sustainable over time.

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 - Unrestricted (Total Unrestricted Debt divided by Total Unrestricted Assets) measures what proportion of your unrestricted assets are supported by debt. A number in excess of 50% may indicate liquidity problems, or reduced capacity for future borrowing.



Attendance

In-person Participation	FY 2017	FY 2018	% Change	FY 2019	% Change
In-person participation - paid	250	1,903	661%	700	-63%
In-person participation - free	36,727	33,522	-9%	70,100	109%
Total in-person participation	36,977	35,425	-4%	70,800	100%

Types of In-person Attendance	FY 2017	FY 2018	% Change	FY 2019	% Change
Admissions	35,827	31,922	-11%	68,000	113%
Registrants for classes/workshops	300	3,233	978%	2,000	-38%
Guided tours participants	250	270	8%	300	11%
Lecture attendees	600		-100%	500	n/a
Total in-person participation	36,977	35,425	-4%	70,800	100%

Attendance Ages	FY 2017	FY 2018	% Change	FY 2019	% Change
Children (18 and under)	5,546	5,000	-10%	15,000	200%
Children served in schools	300		-100%		n/a
Seniors	9,244	5,000	-46%	15,000	200%
Adults	22,187	25,425	15%	40,800	60%

Other Participation	FY 2017	FY 2018	% Change	FY 2019	% Change
Competition entrants	500	300	-40%	150	-50%
Competition winners	80	120	50%	30	-75%
People engaged in advocacy		85	n/a	150	76%

Staffing

Staff & Non-Staff Statistics	FY 2017	FY 2018	% Change	FY 2019	% Change
Full-time permanent employees	2	2	0%	2	0%
Part-time permanent employees	4	4	0%	6	50%
Number of part-time or one-time volunteers	25	55	120%	40	-27%
Part-time or one-time volunteers - FTEs	1.62	1.02	-37%	0.84	-18%
Number of interns and apprentices	16		-100%		n/a

Artistic Staff & Non-Staff Statistics	FY 2017	FY 2018	% Change	FY 2019	% Change
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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

			% Change		% Change
Temporary exhibits	7	7	0%	7	0%
Distinct classes/workshops	6	59	883%	20	-66%
Distinct class series/courses	20		-100%	5	n/a
Total classes/class sessions	106	0	-100%	70	n/a
Distinct guided tours	1		-100%	70	n/a
Total guided tour occurrences	62	66	6%		-100%
Distinct lectures	4		-100%	8	n/a
Lecture occurrences	4		-100%		n/a
Programs offered in schools	1		-100%		n/a
Number of schools served	1		-100%		n/a
Artists placed in schools	4		-100%		n/a
Competitions hosted	2	3	50%	2	-33%

Key advocacy Issues

Budget allocation

Arts education

Michigan's Legislative Creative Caucus