



Organization Information

Organization name: Arts in Motion Studio West Michigan  
 City: Grand Rapids  
 State: MI  
 County: Kent  
 NISP Discipline: 14 - Multidisciplinary  
 NISP Institution: 15 - Arts Center  
 NTEE: P82 - Developmentally Disabled Centers, etc.

Federal ID #: 300727293  
 Year organization founded: 2010  
 Organization type: 501(c)3 nonprofit organization  
 Fiscal year end date: 12-31  
 DUNS #: 024849946  
 Full-time staff: 1  
 Paid FTEs: 2.04

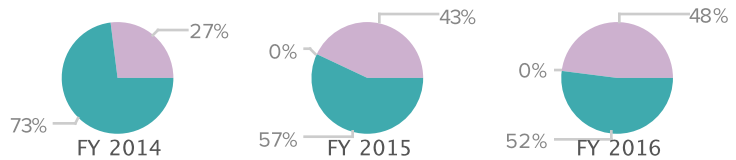
Applicant is not audited or reviewed by an independent accounting firm.

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

Unrestricted Activity	FY 2014	FY 2015	% Change	FY 2016	% Change
<b>Unrestricted Operating Revenue</b>					
Earned Program	\$25,413	\$33,868	33%	\$39,093	15%
Earned Non-program	\$522	\$1,836	252%	\$15,420	740%
<b>Total Earned Revenue</b>	<b>\$25,935</b>	<b>\$35,704</b>	<b>38%</b>	<b>\$54,513</b>	<b>53%</b>
Investment Revenue		\$0	n/a	\$0	n/a
Contributed Revenue	\$68,743	\$48,170	-30%	\$58,854	22%
<b>Total Unrestricted Operating Revenue</b>	<b>\$94,678</b>	<b>\$83,874</b>	<b>-11%</b>	<b>\$113,367</b>	<b>35%</b>
Less in-kind			n/a		n/a
<b>Total Unrestricted Operating Revenue Less In-kind</b>	<b>\$94,678</b>	<b>\$83,874</b>	<b>-11%</b>	<b>\$113,367</b>	<b>35%</b>
<b>Expenses by Functional Total</b>					
Program	\$39,201	\$55,883	43%	\$76,433	37%
Fundraising	\$6,623	\$10,555	59%	\$6,219	-41%
General & Administrative	\$28,884	\$24,783	-14%	\$20,633	-17%
<b>Total Operating Expenses</b>	<b>\$74,708</b>	<b>\$91,221</b>	<b>22%</b>	<b>\$103,285</b>	<b>13%</b>
Less in-kind			n/a		n/a
<b>Total Operating Expenses Less In-kind</b>	<b>\$74,708</b>	<b>\$91,221</b>	<b>22%</b>	<b>\$103,285</b>	<b>13%</b>
Net Unrestricted Activity - Operating	\$19,970	-\$7,347	-137%	\$10,082	237%
Net Unrestricted Activity - Non-operating			n/a		n/a
<b>Total Net Unrestricted Activity</b>	<b>\$19,970</b>	<b>-\$7,347</b>	<b>-137%</b>	<b>\$10,082</b>	<b>237%</b>
Net Temporarily Restricted Activity	\$0	\$0	n/a		n/a
Net Permanently Restricted Activity	\$0	\$0	n/a		n/a
<b>Net Total Activity</b>	<b>\$19,970</b>	<b>-\$7,347</b>	<b>-137%</b>	<b>\$10,082</b>	<b>237%</b>

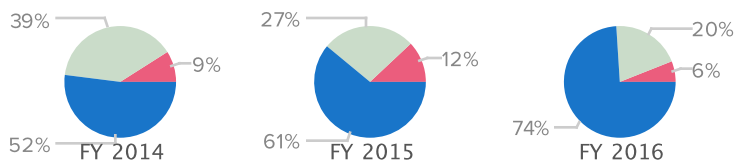
Revenue by Source

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
<b>Operating Revenue</b>						
<b>Earned - Program</b>						
Single ticket sales	\$730	\$1,087	\$726	\$726		n/a
Gallery sales			\$457	\$457		n/a
Tuitions and registration fees	\$24,683	\$32,756	\$37,292	\$37,292		n/a
<b>Total earned - program</b>	<b>\$25,413</b>	<b>\$33,868</b>	<b>\$39,093</b>	<b>\$39,093</b>	<b>\$0</b>	<b>n/a</b>
<b>Earned - Non-program</b>						
Gift shop and merchandise fees	\$77	\$116	\$0	\$0		n/a
Advertising revenue	\$445	\$860	\$920	\$920		n/a
Sponsorship revenue		\$860	\$14,500	\$14,500		n/a
<b>Total earned - non-program</b>	<b>\$522</b>	<b>\$1,836</b>	<b>\$15,420</b>	<b>\$15,420</b>	<b>\$0</b>	<b>n/a</b>
<b>Total earned revenue</b>	<b>\$25,935</b>	<b>\$35,704</b>	<b>\$54,513</b>	<b>\$54,513</b>		<b>n/a</b>

## Arts in Motion Studio West Michigan

Contributed	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$2,150	\$4,000	\$2,250	\$2,250		
Individual	\$17,581	\$8,034	\$30,062	\$30,062		
Corporate	\$25,000	\$2,000	\$3,500	\$3,500		
Foundation	\$8,000	\$8,000	\$8,000	\$8,000		
State government	\$2,300	\$3,450	\$15,000	\$15,000		
In-kind operating contributions	\$0	\$0	\$0			
Other contributions	\$13,712	\$22,686	\$42	\$42		
Net assets released from restriction	\$0	\$0	\$0			
<b>Total contributed revenue</b>	<b>\$68,743</b>	<b>\$48,170</b>	<b>\$58,854</b>	<b>\$58,854</b>		
Operating investment revenue	\$0	\$0	\$0	\$0		
<b>Total operating revenue</b>	<b>\$94,678</b>	<b>\$83,874</b>	<b>\$113,367</b>	<b>\$113,367</b>		
<b>Total operating revenue less in-kind</b>	<b>\$94,678</b>	<b>\$83,874</b>	<b>\$113,367</b>	<b>\$113,367</b>		
<b>Total non-operating revenue</b>						
<b>Total revenue</b>	<b>\$94,678</b>	<b>\$83,874</b>	<b>\$113,367</b>	<b>\$113,367</b>		
<b>Total revenue less in-kind</b>	<b>\$94,678</b>	<b>\$83,874</b>	<b>\$113,367</b>	<b>\$113,367</b>		

## 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)	\$42,611	\$70,801	66%	\$73,013	3%	\$46,161	\$6,219	\$20,633
Independent contractors	\$2,910	\$1,960	-33%	\$11,355	479%	\$11,355	\$0	\$0
Total personnel expenses - Operating	\$45,521	\$72,761	60%	\$84,368	16%	\$57,516	\$6,219	\$20,633
Non-personnel expenses - Operating								
Advertising and promotion	\$5,093	\$274	-95%	\$3,727	1,260%	\$3,727		
Conferences and meetings	\$234	\$318	36%	\$293	-8%	\$293	\$0	
Dues and subscriptions	\$0	\$0	n/a	\$90	n/a	\$90	\$0	
Grant awards and similar amounts paid	\$0	\$50	n/a	\$0	-100%			
Insurance	\$977	\$1,000	2%	\$1,372	37%	\$1,372		
Occupancy costs	\$7,202	\$6,589	-9%	\$8,483	29%	\$8,483		
Office and administration	\$6,971	\$5,028	-28%	\$1,310	-74%	\$1,310	\$0	
Printing, postage and shipping	\$425	\$703	65%	\$315	-55%	\$315	\$0	
Travel	\$0	\$115	n/a	\$180	57%	\$180		
Exhibition costs	\$0	\$0	n/a	\$113	n/a	\$113		
Collections management	\$0	\$0	n/a	\$233	n/a	\$233	\$0	
Productions and events costs	\$0	\$0	n/a	\$134	n/a	\$134		
Other operating expenses	\$8,285	\$4,383	-47%	\$2,667	-39%	\$2,667		
Total non-personnel expenses - Operating	\$29,187	\$18,460	-37%	\$18,917	2%	\$18,917	\$0	
Total operating expenses	\$74,708	\$91,221	22%	\$103,285	13%	\$76,433	\$6,219	\$20,633
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	\$74,708	\$91,221	22%	\$103,285	13%	\$76,433	\$6,219	\$20,633
Total expenses less in-kind	\$74,708	\$91,221	22%	\$103,285	13%			
Total expenses less depreciation	\$74,708	\$91,221	22%	\$103,285	13%			
Total expenses less in-kind and depreciation	\$74,708	\$91,221	22%	\$103,285	13%			

## Balance Sheet

Assets	FY 2014	FY 2015	% Change	FY 2016	% Change
Current assets					
Cash		\$20,429	n/a	\$31,292	53%
Receivables	\$0	\$638	n/a	\$0	-100%
Investments	\$0		n/a	\$0	n/a
Prepaid expenses & other	\$0	\$0	n/a	\$638	n/a
Total current assets	\$0	\$21,067	n/a	\$31,930	52%
Non-current investments					
Fixed assets (net)		\$0	n/a	\$0	n/a
Other non-current assets	\$0	\$0	n/a	\$0	n/a
Total non-current assets	\$0	\$0	n/a	\$0	n/a
Total assets	\$0	\$21,067	n/a	\$31,930	52%
Liabilities & Net Assets					
Liabilities & Net Assets	FY 2014	FY 2015	% Change	FY 2016	% Change
Liabilities					
Accounts payable & other	\$0	\$2,190	n/a	\$0	-100%
Loans & other debt			n/a	\$0	n/a
Deferred revenue			n/a	\$0	n/a
Total current liabilities	\$0	\$2,190	n/a	\$0	-100%
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$0	\$2,190	n/a	\$0	-100%
Net assets					
Unrestricted		\$18,877	n/a	\$31,930	69%
Temporarily restricted			n/a	\$0	n/a
Permanently restricted			n/a	\$0	n/a
Total net assets	\$0	\$18,877	n/a	\$31,930	69%
Total liabilities & net assets	\$0	\$21,067	n/a	\$31,930	52%

## Balance Sheet Metrics

	FY 2014	FY 2015	FY 2016
Months of Operating Cash -- Unrestricted		3	4
Total working capital -- Unrestricted		\$18,877	\$31,930
Current Ratio	n/a	9.62	n/a
Debt Service Impact			0%
Unrestricted Net Assets Net of Property, Plant and Equipment	n/a	n/a	n/a
Operating Margin	21%	-9%	9%
Depreciation as a % of Fixed Assets	n/a	100%	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.  $\text{Cash} + \text{Cash Equivalents} / (\text{Total Expense} / 12)$ . 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.

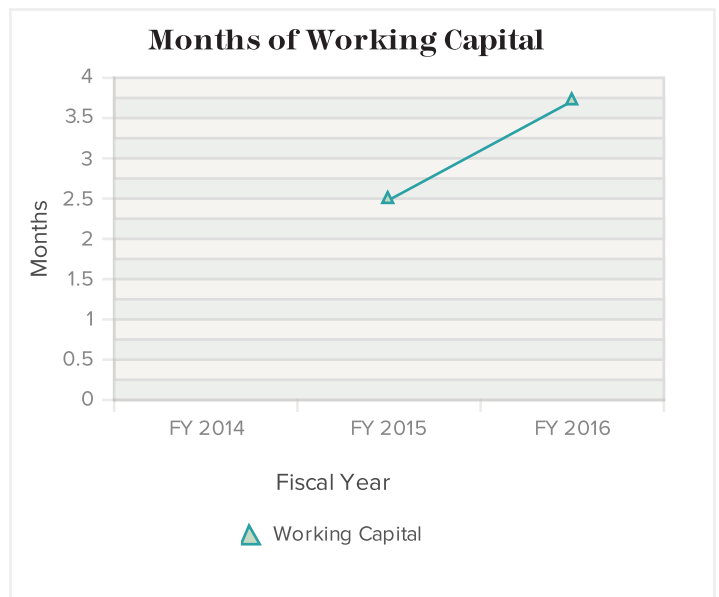
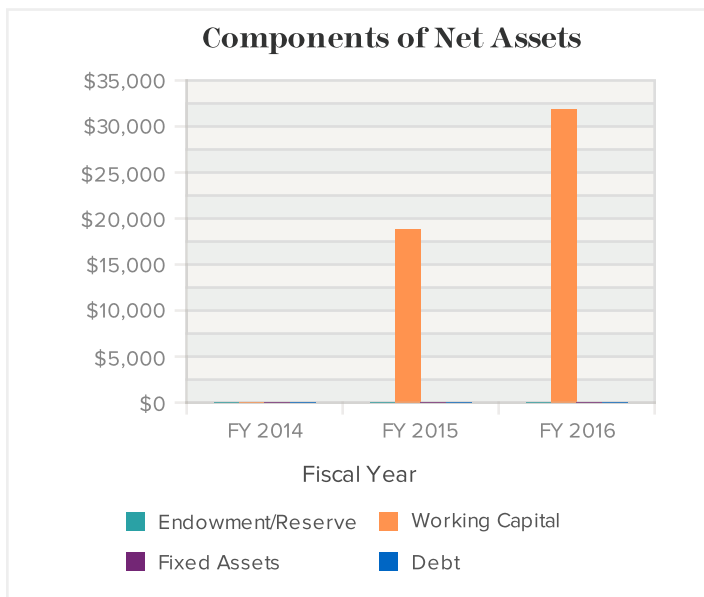
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage). This measure can help understand the portion of the book value of an organization's fixed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

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	327	245	-25%	2,156	780%
In-person participation - free	3,560	3,771	6%	255	-93%
<b>Total in-person participation</b>	<b>3,887</b>	<b>4,016</b>	<b>3%</b>	<b>2,411</b>	<b>-40%</b>

Types of In-person Attendance	FY 2014	FY 2015	% Change	FY 2016	% Change
Performance tickets			n/a	193	n/a
Registrants for classes/workshops			n/a	2,015	n/a
Students given private lessons			n/a	3	n/a
Lecture attendees			n/a	200	n/a
<b>Total in-person participation</b>	<b>3,887</b>	<b>4,016</b>	<b>3%</b>	<b>2,411</b>	<b>-40%</b>

Attendance Ages	FY 2014	FY 2015	% Change	FY 2016	% Change
Children (18 and under)	420	575	37%	1,290	124%
Children served in schools			n/a	158	n/a
Seniors			n/a	263	n/a
Adults			n/a	858	n/a

Other Participation	FY 2014	FY 2015	% Change	FY 2016	% Change
People engaged in advocacy			n/a	1	n/a

## Staffing

Staff & Non-Staff Statistics	FY 2014	FY 2015	% Change	FY 2016	% Change
Full-time permanent employees	0	0	n/a	1	n/a
Part-time permanent employees	5	4	-20%	6	50%
Part-time permanent employees - FTEs	0.95	1.55	63%	1.04	-33%
Number of part-time or one-time volunteers	2	5	150%	4	-20%
Part-time or one-time volunteers - FTEs	0.4	0.75	87%	0.16	-79%
Independent contractors	2	2	0%	5	150%
Number of interns and apprentices	1	4	300%	1	-75%

Artistic Staff & Non-Staff Statistics	FY 2014	FY 2015	% Change	FY 2016	% Change
Full-time employees that are artists	0	0	n/a	1	n/a
Part-time employees that are artists	4	2	-50%	6	200%
Independent contractors that are artists	2	2	0%	5	150%

## Program Activity

	FY 2014	FY 2015	% Change	FY 2016	% Change
Distinct productions	24	26	8%	12	-54%
Total performances	24	26	8%	12	-54%
Temporary exhibits	5	5	0%	5	0%
Distinct classes/workshops	56	68	21%	0	-100%
Distinct class series/courses			n/a	42	n/a
Total classes/class sessions	0	0	n/a	2,024	n/a
Private lessons offered			n/a	3	n/a
Distinct lectures	0	0	n/a	3	n/a
Lecture occurrences	0	0	n/a	3	n/a
Programs offered in schools	5	8	60%	12	50%
Hours of programming in schools			n/a	12	n/a
Number of schools served			n/a	6	n/a
Artists placed in schools			n/a	3	n/a