



## Narrative: Funders Report 2020

A year without teaching, learning, giggles ... art?

If you had told me I'd be spending a year without the smiles, laughter and in-person art creation that is a daily part of AiMS, I'd have run the other way! The arrival of the pandemic brought our studio to a screeching halt for live classes. We tried to start last summer and fall, but we quickly closed again due to the statewide rise in Covid-19 numbers. We are scheduled to open June 7<sup>th</sup> 2021.

Still, our staff rose to the occasion and began creating home studio spaces to bring quality online programming to our students. It worked – we remained connected, working hard to combat the isolation and loss of creativity. In the end, we even added a few new classes that have brought a lot of joy to students and staff alike. Our director ran a laugh hour where we told jokes and drew pictures. We also began a story writing class that not only tapped our students' imagination but which will also present opportunities for our student artists to add illustrations as well.

You will see in the data report a loss of revenue and a resulting decrease in our budget. We want to draw your attention to two very important figures from the report:

- Despite the worldwide hardship presented by the health crisis, our community donations still closely matched the previous year, illustrating an even more enduring commitment and higher value placed on what we provide to the community than we had even realized;
- Through sensible leadership and good (sometimes hard) decisions, we were able to create a little surplus across these months of devastation that will be critically helpful as we begin the process of re-opening.

We really could not be any more proud of our ability to remain productive and supportive to our students during these unprecedented times. Some of our staff even volunteered their time so they could continue to teach, while others took a decrease in wages to ensure our recovery. In the end, we have taken a good look at how we manage in crisis and have learned many fiscal lessons. I look forward to our future and our continued ability to meet the needs of our student population.

If you look at our data from 2019, you will see we had 3200 teaching hours and reached over 2200 individuals with the opportunity to experience expressive arts. This year, as a result of the impact of the pandemic, we only had 1400 teaching hours with less than 300 students. The main difference in these figures is from not being able to do performances or larger in-person events. Yet, our regular year-round students who depend on the studio as an integral part of their lives were, for the most part, still able to be a part of studio events.

As we move forward, we are excited about our new skills and ability to reach home-bound audiences, something we never would have thought to address but have found to be an incredible resource now that we have. Perhaps most importantly, we now know that we can “art on,” even through a crisis – a feat that all members of our staff take pride in accomplishing!

## Organization Information

Organization name:	Arts in Motion Studio West Michigan		
City:	Grand Rapids	Year organization founded:	2010
State:	MI	Organization type:	501(c)3 nonprofit organization
County:	Kent	DUNS #:	024849946
Federal ID #:	300727293	Full-time staff:	1
NISP Discipline:	14 - Multidisciplinary	Board Members:	7
NISP Institution:	15 - Arts Center	Fiscal year end date:	12-31
NTEE:	P82 - Developmentally Disabled Centers		

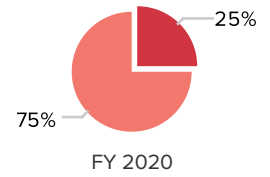
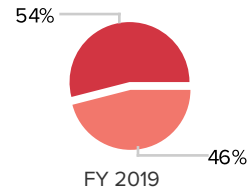
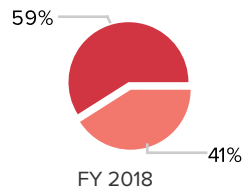
*Applicant is not audited or reviewed by an independent accounting firm.*

## Financial Summary

Unrestricted Activity	FY 2018	FY 2019	% Change	FY 2020	% Change
Unrestricted operating revenue					
Earned program	\$62,628	\$58,504	-7%	\$21,701	-63%
Earned non-program	\$33,203	\$25,152	-24%	\$1,900	-92%
Total earned revenue	\$95,831	\$83,656	-13%	\$23,601	-72%
Investment revenue			n/a		n/a
Contributed revenue	\$67,264	\$71,163	6%	\$70,659	-1%
Total unrestricted operating revenue	\$163,095	\$154,819	-5%	\$94,260	-39%
Less in-kind			n/a		n/a
Unrestricted operating revenue less in-kind	\$163,095	\$154,819	-5%	\$94,260	-39%
Operating expenses					
Program	\$118,267	\$111,323	-6%	\$46,436	-58%
Management & general	\$20,641	\$32,351	57%	\$7,644	-76%
Fundraising	\$19,065	\$19,196	1%	\$3,548	-82%
Total operating expenses	\$157,973	\$162,870	3%	\$57,628	-65%
Less in-kind			n/a		n/a
Unrestricted operating expenses less in-kind	\$157,973	\$162,870	3%	\$57,628	-65%
Unrestricted change in net assets - operating	\$5,122	-\$8,051	-257%	\$36,632	555%
Unrestricted change in net assets	\$5,122	-\$8,051	-257%	\$36,632	555%
Restricted change in net assets			n/a		n/a
Total change in net assets	\$5,122	-\$8,051	-257%	\$36,632	555%

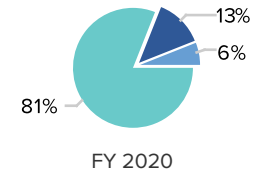
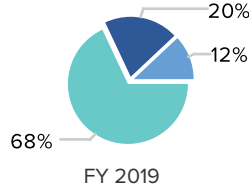
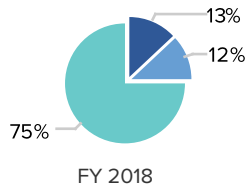
## Unrestricted Operating Revenue by Source

- Earned
- Investment
- Contributed



## Operating Expenses by Functional Grouping

- Program
- Management & General
- Fundraising



## Revenue Details

Operating Revenue Earned - Program	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2020 Unrestricted	FY 2020 Restricted
Subscriptions			\$0	\$0	
Membership fees - individuals			\$0	\$0	\$0
Membership fees - organizations			\$0	\$0	
Ticket sales & admissions	\$882	\$1,080	\$0	\$0	
Education revenue	\$61,346	\$55,424	\$20,372	\$20,372	
Publication sales			\$0	\$0	
Gallery sales	\$400	\$2,000	\$1,329	\$1,329	
Contracted services & touring fees					
Royalty & reproduction revenue	\$0	\$0			
Earned - program not listed above					
<b>Total earned - program</b>	<b>\$62,628</b>	<b>\$58,504</b>	<b>\$21,701</b>	<b>\$21,701</b>	
<b>Earned - Non-program</b>					
Rental revenue					
Sponsorship revenue	\$13,000	\$10,000	\$1,900	\$1,900	
Attendee-generated revenue not listed above	\$720	\$1,213			
Earned non-program not listed above	\$19,483	\$13,939			
<b>Total earned - non-program</b>	<b>\$33,203</b>	<b>\$25,152</b>	<b>\$1,900</b>	<b>\$1,900</b>	
<b>Total earned revenue</b>	<b>\$95,831</b>	<b>\$83,656</b>	<b>\$23,601</b>	<b>\$23,601</b>	

Contributed	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2020 Unrestricted	FY 2020 Restricted
Trustee & board	\$2,100	\$1,025	\$1,350	\$1,350	
Individual	\$19,002	\$33,137	\$28,660	\$28,660	
Corporate	\$12,300	\$9,956	\$7,100	\$7,100	
Foundation	\$9,000	\$9,500	\$5,000	\$5,000	
County government	\$0	\$0	\$5,000	\$5,000	
State government	\$20,100	\$16,500	\$13,075	\$13,075	
In-kind operating contributions	\$0	\$0	\$0		
Special fundraising events			\$9,686	\$9,686	
Contributions not listed above	\$4,762	\$1,045	\$788	\$788	
Net assets released from restriction	\$0	\$0	\$0		
<b>Total contributed revenue</b>	<b>\$67,264</b>	<b>\$71,163</b>	<b>\$70,659</b>	<b>\$70,659</b>	
Operating investment revenue	\$0	\$0	\$0		
<b>Total operating revenue</b>	<b>\$163,095</b>	<b>\$154,819</b>	<b>\$94,260</b>	<b>\$94,260</b>	
<b>Total operating revenue less operating in-kind</b>	<b>\$163,095</b>	<b>\$154,819</b>	<b>\$94,260</b>	<b>\$94,260</b>	

<b>Total revenue</b>	<b>\$163,095</b>	<b>\$154,819</b>	<b>\$94,260</b>	<b>\$94,260</b>
<b>Total revenue less in-kind</b>	<b>\$163,095</b>	<b>\$154,819</b>	<b>\$94,260</b>	<b>\$94,260</b>

## Revenue Narrative

FY 2018	n/a
FY 2019	n/a
FY 2020	This has been a year of challenges and change. For a small non-profit it had us concerned, but fortunately for us, our community supported us to ensure we would make it through. Our tuition and fundraising was limited but donations closely equaled last year's so we are fortunate to be able to end with a surplus to help us re-open in-person activities

## Expense Details

	FY 2018 Total	FY 2019 Total	% Change	FY 2020 Total	% Change	FY 2020 Program	FY 2020 General & Administrative	FY 2020 Fundraising
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$113,613	\$115,290	1%	\$30,912	-73%	\$19,720	\$7,644	\$3,548
Independent contractors	\$10,620	\$10,303	-3%	\$5,602	-46%	\$5,602		
Professional fees	\$1,695	\$2,600	53%	\$0	-100%			
Total personnel expenses - Operating	\$125,928	\$128,193	2%	\$36,514	-72%	\$25,322	\$7,644	\$3,548
Non-personnel expenses - Operating								
Occupancy costs	\$13,149	\$16,397	25%	\$11,934	-27%	\$11,934		
Non-personnel expenses not listed above	\$18,896	\$18,280	-3%	\$9,180	-50%	\$9,180		
Total non-personnel expenses - Operating	\$32,045	\$34,677	8%	\$21,114	-39%	\$21,114		
Total operating expenses	\$157,973	\$162,870	3%	\$57,628	-65%	\$46,436	\$7,644	\$3,548
Total expenses	\$157,973	\$162,870	3%	\$57,628	-65%			
Total expenses less in-kind	\$157,973	\$162,870	3%	\$57,628	-65%			
Total expenses less depreciation	\$157,973	\$162,870	3%	\$57,628	-65%			
Total expenses less in-kind and depreciation	\$157,973	\$162,870	3%	\$57,628	-65%			

## Expense Narrative

FY 2018	n/a
FY 2019	n/a
FY 2020	The majority of our expenses were on staff and supplies related to the new class formats. Some of the staff volunteered to do programming during the shutdown, which helped with our decrease in income. We needed to purchase PPE and other items to ensure safety when we briefly did live events.

**Balance Sheet**

Assets	FY 2018	FY 2019	% Change	FY 2020	% Change
Current assets					
Cash and cash equivalents	\$36,848	\$27,392	-26%	\$61,209	123%
Receivables	-\$560	\$6,661	1,289%	-\$1,575	-124%
Investments - current		\$0	n/a		n/a
Prepaid expenses & other	\$1,396	\$638	-54%	\$1,638	157%
Total current assets	\$37,684	\$34,691	-8%	\$61,272	77%
Long-term/non-current assets					
Investments - non current	\$0		n/a		n/a
Fixed assets (net of accumulated depreciation)			n/a	\$898	n/a
Non-current assets not listed above	\$61		-100%		n/a
Total long-term/non-current assets	\$61		-100%	\$898	n/a
Total assets	\$37,745	\$34,691	-8%	\$62,170	79%
Liabilities & Net Assets	FY 2018	FY 2019	% Change	FY 2020	% Change
Current liabilities					
Accounts payable and accrued expenses	-\$4,819	\$2,766	157%	-\$3,961	-243%
Deferred revenue		\$0	n/a		n/a
Loans - current			n/a		n/a
Additional current liabilities not listed above	\$3,769		-100%		n/a
Total current liabilities	-\$1,050	\$2,766	363%	-\$3,961	-243%
Long-term/non-current liabilities					
Long-term/non-current loans			n/a		n/a
Additional long-term/non-current liabilities not listed above	\$332		-100%		n/a
Total long-term/non-current liabilities	\$332		-100%		n/a
Total liabilities	-\$718	\$2,766	485%	-\$3,961	-243%
Total net assets	\$38,463	\$31,925	-17%	\$66,131	107%
Total liabilities & net assets	\$37,745	\$34,691	-8%	\$62,170	79%

**Balance Sheet Narrative**

FY 2018	n/a
FY 2019	n/a
FY 2020	The most exciting part of our balance sheet is it does set us up to be able to slowly recover from the pandemic. We are determined to open our in-person classes and grow our organization and this will help us to do just that.

## Balance Sheet Metrics

	FY 2018	FY 2019	% Change	FY 2020	% Change
Months of operating cash -- Total	2.8	2.02	-28%	12.75	532%
Working capital -- Total	\$38,734	\$31,925	-18%	\$65,233	104%
Current ratio -- Total	-35.89	12.54	135%	-15.47	-223%
Net assets as a % of total expenses	24%	20%	-19%	115%	485%
Fixed assets (net)			n/a	\$898	n/a
Condition of fixed assets				26%	
Leverage -- Total			n/a		n/a
Total debt			n/a		n/a
Debt service impact	0%	0%	n/a	0%	n/a

**Months of operating cash** (Cash & Cash Equivalents/(Total Expense/12)) indicates the number of months an organization can operate at current average monthly expense levels with existing unrestricted cash and cash equivalents.

**Working capital** (Current Assets minus Current Liabilities) consists of the resources available for operations. This calculation of working capital 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. A ratio of 1.0 indicates that current assets are equal to current liabilities. A ratio of around 1.5 is a more comfortable position, allowing for more cushion against uncollected receivables or timing discrepancies between expected receipts and disbursements. Ideally this number should approach 2 which indicates ample short-term liquidity to obviate the need to borrow or sell assets.

**Net assets as % of total expenses** measures the net worth of an organization in relationship to its operating size. It is calculated as total net assets divided by total expenses. If the trend is level or increasing, then total net assets are keeping pace with growth in operating expenses.

**Condition of fixed assets** indicates the potential need for replacement or repair of fixed assets (such as buildings, furniture, office equipment, sets and props). This is especially significant for organizations that own a building or carry a long-term lease. Accumulated depreciation of less than 50% of the total value of fixed assets indicates a stock of relatively new assets. A high percentage (>80%) of accumulated depreciation could indicate aging infrastructure and need for funding the replacement or repair of fixed assets in the near future.

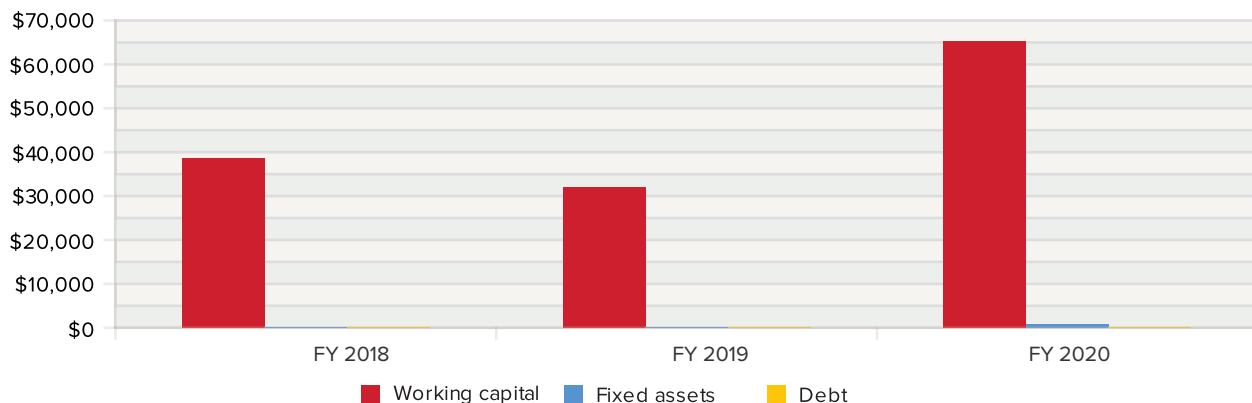
**Leverage ratio** (Total Debt divided by Total Assets) measures what proportion of your assets are supported by debt. A number in excess of 50% may indicate liquidity problems, or reduced capacity for future borrowing.

**Fixed assets (net)** is the value of all land, buildings, equipment, leasehold improvements and other property and equipment owned by the organization. It is calculated net of accumulated depreciation to reflect the reduction in the value of an asset as it ages and is used.

**Total debt** consists of all short and long-term contractual obligations of the organization, including lines of credit, loans, notes, bonds, and capital leases.

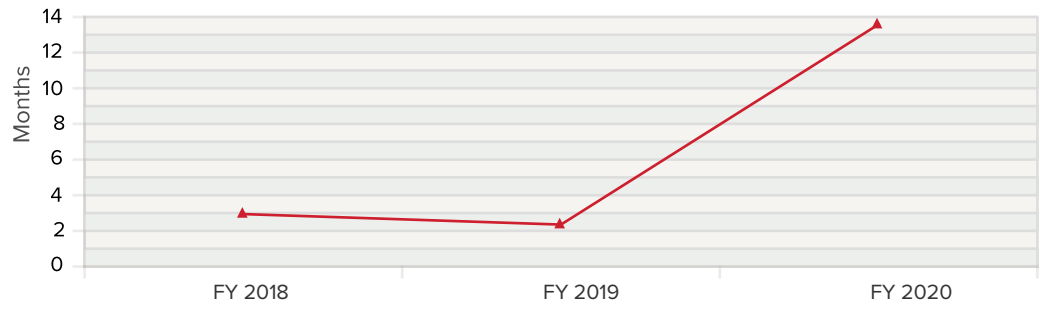
**Debt service impact** (Total Debt Service, including principal and interest, divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden. The higher the percentage, the more the organization has to dedicate its resources to debt repayment rather than programming and other operating expenses.

## Components of Net Assets





## Months of Working Capital



**Attendance**

	FY 2018	FY 2019	% Change	FY 2020	% Change
Total attendance					
Paid	2,325	2,497	7%	284	-89%
Free	145	1,924	1,227%	57	-97%
Total	2,470	4,421	79%	341	-92%
In-person attendance					
Paid	2,325	2,497	7%	227	-91%
Free	145	1,924	1,227%	10	-99%
Total	2,470	4,421	79%	237	-95%
Digital attendance					
Paid			n/a	57	n/a
Free			n/a	47	n/a
Total			n/a	104	n/a
In-person attendees 18 and under	682	635	-7%	22	-97%
Programs in schools	FY 2018	FY 2019	% Change	FY 2020	% Change
Children served in schools	60	181	202%	8	-96%
Hours of instruction	229	312	36%	12	-96%

**Workforce**

Number of People	FY 2018	FY 2019	% Change	FY 2020	% Change
Employees: Full-time permanent	1	1	0%	1	0%
Employees: Part-time permanent	10	9	-10%	7	-22%
Volunteers	80	94	18%	15	-84%
Independent contractors	4	3	-25%	2	-33%
Interns and apprentices	1	2	100%	1	-50%
Total positions	96	109	14%	26	-76%

**Visual & Performing Artists**

	FY 2018	FY 2019	% Change	FY 2020	% Change
Number of visual & performing artists		13	n/a	10	-23%
Payments to artists & performers		\$56,372	n/a	\$25,000	-56%

**Covid-19 Impact**

	FY 2018	FY 2019	FY 2020
Due to COVID-19 crisis restrictions on in-person gatherings and/or stay-at-home orders mandated by government health guidelines, how was staffing affected at your organization:			
Number of employees laid off			1
Number of employees furloughed			9
Of those furloughed or laid off employees, how many (if any) have been brought back?			5

## Mission and Constituency

### Mission statement

Enriching the community and the lives of individuals with disabilities through expressive arts.

### Mission demographics

This organization's mission is not rooted in an explicitly identified ethnic, cultural or other demographic voice.

### Racial/ethnic group

Additional group (please state)

### Gender

Additional group (please state)

### Sexual orientation

Additional group (please state)

### Age group

Additional group (please state)

### Disability

### Additional characteristics

*If the fields above are blank, this organization does not serve that demographic specifically.*

### Audience

The organization does not seek to primarily serve a specific audience.

### Racial/ethnic group

Additional group (please state)

### Gender

Additional group (please state)

### Sexual orientation

Additional group (please state)

### Age group

Additional group (please state)

### Disability

### Additional characteristics

Additional group (please state)

### Community type served

Urban

*If the fields above are blank, this organization does not serve that demographic specifically.*

## Program Activity

In-person activity	FY 2018		FY 2019		FY 2020	
	Distinct offerings	# of times offered	Distinct offerings	# of times offered	Distinct offerings	# of times offered
Productions (self-produced)	2	12	7	7		
Productions (presented)						
Classes/assemblies/other programs in schools	12		15			
Classes/workshops (outside of schools)	77	2,017	92	2,759	62	1,485
Field trips/school visits						
Guided tours						
Lectures		3				
Permanent exhibitions	1		2		1	
Temporary exhibitions	7		5		2	
Traveling exhibitions (hosted)	2		1			
Films screened						
Festivals/conferences	0		0		0	
Readings/workshops (developing works)						
Community programs (not included above)						
Additional programs not listed above	0	0	0	0	0	0

**NOTE:** Data entered prior to 2021 combines information about physical and digital programs. It has been included in the physical program lines.

## Program Activity

Digital activity	FY 2018			FY 2019			FY 2020		
	Distinct offerings	# times digitally offered	On-demand	Distinct offerings	# times digitally offered	On-demand	Distinct offerings	# times digitally offered	On-demand
Productions (self-produced)									
Productions (presented)									
Classes/assemblies/other programs in schools									
Classes/workshops (outside of schools)							27	1,000	
Field trips/school visits									
Guided tours									
Lectures									
Permanent exhibitions									
Temporary exhibitions									
Traveling exhibitions (hosted)									
Films screened									
Broadcast productions									
Festivals/conferences									
Readings/workshops (developing works)									
Community programs (not included above)									
Additional programs not listed above									

**NOTE:** Data entered prior to 2021 combines information about physical and digital programs. It has been included in the physical program lines.

Digital activity financials	FY 2018		FY 2019		FY 2020	
	Total	Associated with digital program delivery	Total	Associated with digital program delivery	Total	Associated with digital program delivery
Earned revenue	\$95,831		\$83,656		\$23,601	\$9,000
Contributed revenue	\$67,264		\$71,163		\$70,659	\$9,000
Operating expense	\$157,973		\$162,870		\$57,628	\$740

## Program Activity

	FY 2018 Total	FY 2019 Total % Change	FY 2020 Total % Change
Fiscally sponsored projects		n/a	n/a
Amount distributed to fiscally sponsored projects		n/a	n/a
Residencies		n/a	n/a
Scholarships awarded		n/a	n/a
Amount awarded in scholarships		n/a	n/a
Other grants awarded		n/a	n/a
Amount awarded in grants		n/a	n/a
Public art installations		n/a	n/a
Works commissioned		n/a	n/a
Films produced		n/a	n/a
World premieres		n/a	n/a
National premieres		n/a	n/a
Local/regional premieres		2    n/a	-100%
Published works (physical)		n/a	n/a
Published works (digital)		n/a	n/a
Private lessons (in-person)	460	489    6%	275    -44%
Private lessons (digital)		n/a	200    n/a
Competitions		n/a	n/a
Open rehearsals		n/a	n/a

*NOTE: Data entered prior to 2021 combines information about physical and digital programs. It has been included in the physical program lines.*

## Program Activity Narrative

FY 2018	n/a
FY 2019	n/a
FY 2020	When 2020 began we were very excited about our growth and potential. Once the pandemic hit our staff was amazing at working together to create content and move to zoom, youtube, and facetime classes. This effort made even more difficult by the disabilities of our students was met as a challenge that we succeeded to address. We were able to provide close to 1500 hours of teaching at a time when many other organizations remained closed. For us, the classes added emotional support to our students.