



Organization Information

Organization name: Detroit Performing Artists, Inc.

City: Detroit

Federal ID # 382788349

State: MI

Year organization founded: 1985

County: Wayne

Organization type: 501(c)3 nonprofit organization

NISP Discipline: 2 - Music

Fiscal year end date: 12-31

NISP Institution: 3 - Performing Group

DUNS # 608421673

NTEE: A68 - Music

Full-time staff: 0

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

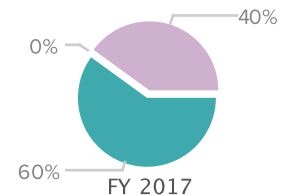
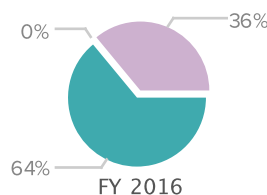
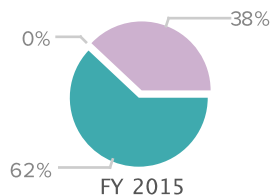
Paid FTEs: 1.38

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

Unrestricted Activity	FY 2015	FY 2016	% Change	FY 2017	% Change
<b>Unrestricted Operating Revenue</b>					
Earned Program	\$40,026	\$40,814	2%	\$46,648	14%
Earned Non-program	\$3,011	\$2,829	-6%	\$2,520	-11%
<b>Total Earned Revenue</b>	<b>\$43,037</b>	<b>\$43,643</b>	<b>1%</b>	<b>\$49,168</b>	<b>13%</b>
Investment Revenue	\$8	\$5	-38%	\$1	-80%
Contributed Revenue	\$69,781	\$78,694	13%	\$72,888	-7%
<b>Total Unrestricted Operating Revenue</b>	<b>\$112,826</b>	<b>\$122,342</b>	<b>8%</b>	<b>\$122,057</b>	<b>-0%</b>
Less in-kind		(\$0)	n/a	(\$0)	n/a
<b>Total Unrestricted Operating Revenue Less In-kind</b>	<b>\$112,826</b>	<b>\$122,342</b>	<b>8%</b>	<b>\$122,057</b>	<b>-0%</b>
<b>Expenses by Functional Total</b>					
Program	\$94,345	\$89,241	-5%	\$86,954	-3%
Fundraising	\$15,266	\$9,582	-37%	\$9,736	2%
General & Administrative	\$36,915	\$33,683	-9%	\$35,023	4%
<b>Total Operating Expenses</b>	<b>\$146,526</b>	<b>\$132,506</b>	<b>-10%</b>	<b>\$131,713</b>	<b>-1%</b>
Less in-kind		(\$0)	n/a	(\$0)	n/a
<b>Total Operating Expenses Less In-kind</b>	<b>\$146,526</b>	<b>\$132,506</b>	<b>-10%</b>	<b>\$131,713</b>	<b>-1%</b>
Net Unrestricted Activity - Operating	-\$33,700	-\$10,164	70%	-\$9,656	5%
Net Unrestricted Activity - Non-operating			n/a		n/a
<b>Total Net Unrestricted Activity</b>	<b>-\$33,700</b>	<b>-\$10,164</b>	<b>70%</b>	<b>-\$9,656</b>	<b>5%</b>
Net Temporarily Restricted Activity	\$19,330	\$140	-99%	-\$1,625	-1,261%
Net Permanently Restricted Activity	\$280	-\$3,035	-1,184%	\$3,179	205%
<b>Net Total Activity</b>	<b>-\$14,090</b>	<b>-\$13,059</b>	<b>7%</b>	<b>-\$8,102</b>	<b>38%</b>

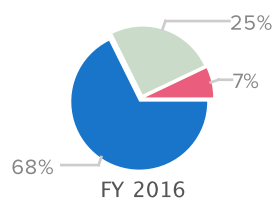
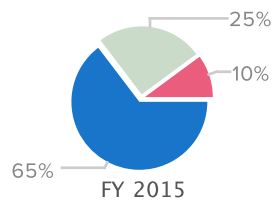
Revenue by Source

- Earned
- Investment
- Contributed

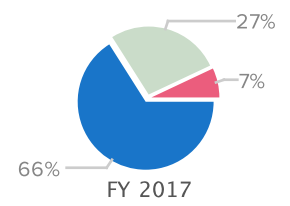


## Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



## Detroit Performing Artists, Inc.



## Revenue Details

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Operating Revenue						
Earned - Program						
Membership revenue	\$8,650	\$9,970	\$9,236	\$9,236		n/a
Performance subscriptions - full	\$1,097	\$0	\$200	\$200		n/a
Performance subscriptions - partial		\$570	\$135	\$135		n/a
Single ticket sales	\$30,279	\$29,263	\$34,757	\$34,757		n/a
Group ticket sales		\$511	\$0	\$0		n/a
Touring fees			\$350	\$350		n/a
Royalties, right and reproductions		\$500	\$235	\$235		n/a
Other program revenue		\$0	\$1,735	\$1,735		n/a
Total earned - program	\$40,026	\$40,814	\$46,648	\$46,648	\$0	n/a
Earned - Non-program						
Gift shop and merchandise fees	\$575	\$409	\$20	\$20		n/a
Advertising revenue	\$1,645	\$1,060	\$2,500	\$2,500		n/a
Sponsorship revenue		\$1,360	\$0	\$0		n/a
Other earned revenue	\$791					n/a
Total earned - non-program	\$3,011	\$2,829	\$2,520	\$2,520	\$0	n/a
Total earned revenue	\$43,037	\$43,643	\$49,168	\$49,168		n/a

Detroit Performing Artists, Inc.

Contributed	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$9,725	\$5,850	\$9,715	\$9,715		
Individual	\$52,812	\$40,335	\$38,665	\$28,755	\$9,910	
Corporate	\$824	\$1,993	\$1,358	\$1,108	\$250	
Foundation	\$0	\$0	\$0	\$0		
State government	\$3,900	\$18,750	\$17,000	\$17,000		
In-kind operating contributions	\$0	\$0	\$0	\$0		
Other contributions	\$29,745	\$9,906	\$0	\$0		
Net assets released from restriction	\$0	\$0	\$0	\$16,310	-\$11,785	-\$4,525
<b>Total contributed revenue</b>	<b>\$97,006</b>	<b>\$76,834</b>	<b>\$66,738</b>	<b>\$72,888</b>	<b>-\$1,625</b>	<b>-\$4,525</b>
Operating investment revenue	-\$7,607	-\$1,030	\$7,705	\$1		\$7,704
<b>Total operating revenue</b>	<b>\$132,436</b>	<b>\$119,447</b>	<b>\$123,611</b>	<b>\$122,057</b>	<b>-\$1,625</b>	<b>\$3,179</b>
<b>Total operating revenue less in-kind</b>	<b>\$132,436</b>	<b>\$119,447</b>	<b>\$123,611</b>	<b>\$122,057</b>	<b>-\$1,625</b>	<b>\$3,179</b>
<b>Total non-operating revenue</b>						
<b>Total revenue</b>	<b>\$132,436</b>	<b>\$119,447</b>	<b>\$123,611</b>	<b>\$122,057</b>	<b>-\$1,625</b>	<b>\$3,179</b>
<b>Total revenue less in-kind</b>	<b>\$132,436</b>	<b>\$119,447</b>	<b>\$123,611</b>	<b>\$122,057</b>	<b>-\$1,625</b>	<b>\$3,179</b>

## 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)	\$51,915	\$61,813	19%	\$59,998	-3%	\$34,479	\$8,822	\$16,697
Independent contractors	\$39,728	\$26,411	-34%	\$27,805	5%	\$27,805		
Professional fees	\$800	\$650	-19%	\$665	2%			\$665
Total personnel expenses - Operating	\$92,443	\$88,874	-4%	\$88,468	-0%	\$62,284	\$8,822	\$17,362
Non-personnel expenses - Operating								
Advertising and promotion	\$4,683	\$1,368	-71%	\$1,145	-16%	\$828	\$317	
Conferences and meetings	\$7,123	\$757	-89%	\$0	-100%			
Dues and subscriptions	\$238	\$463	95%	\$270	-42%			\$270
Grant awards and similar amounts paid	\$50	\$0	-100%	\$0	n/a			
Insurance	\$1,693	\$1,746	3%	\$2,806	61%			\$2,806
Occupancy costs	\$7,981	\$3,000	-62%	\$2,400	-20%			\$2,400
Office and administration	\$10,906	\$10,434	-4%	\$10,990	5%			\$10,990
Printing, postage and shipping	\$9,913	\$11,394	15%	\$11,945	5%	\$10,153	\$597	\$1,195
Recording and broadcasting expenses	\$1,000	\$0	-100%	\$0	n/a			
Royalties, rights and reproductions	\$3,633	\$6,360	75%	\$6,510	2%	\$6,510		
Productions and events costs	\$300	\$8,110	2,603%	\$7,179	-11%	\$7,179		
Other operating expenses	\$6,563	\$0	-100%	\$0	n/a			
Total non-personnel expenses - Operating	\$54,083	\$43,632	-19%	\$43,245	-1%	\$24,670	\$914	\$17,661
Total operating expenses	\$146,526	\$132,506	-10%	\$131,713	-1%	\$86,954	\$9,736	\$35,023
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	\$146,526	\$132,506	-10%	\$131,713	-1%	\$86,954	\$9,736	\$35,023
Total expenses less in-kind	\$146,526	\$132,506	-10%	\$131,713	-1%			
Total expenses less depreciation	\$146,526	\$132,506	-10%	\$131,713	-1%			
Total expenses less in-kind and depreciation	\$146,526	\$132,506	-10%	\$131,713	-1%			

## Balance Sheet

Assets	FY 2015	FY 2016	% Change	FY 2017	% Change
Current assets					
Cash	\$25,564	\$18,059	-29%	\$1,244	-93%
Receivables	\$18,750	\$0	-100%	\$10,625	n/a
Investments		\$0	n/a		n/a
Prepaid expenses & other	\$0	\$0	n/a	\$0	n/a
<b>Total current assets</b>	<b>\$44,314</b>	<b>\$18,059</b>	<b>-59%</b>	<b>\$11,869</b>	<b>-34%</b>
Non-current investments					
Fixed assets (net)	\$0	\$0	n/a		n/a
Other non-current assets	\$0	\$0	n/a	\$0	n/a
<b>Total non-current assets</b>	<b>\$61,951</b>	<b>\$62,548</b>	<b>1%</b>	<b>\$67,455</b>	<b>8%</b>
<b>Total assets</b>	<b>\$106,265</b>	<b>\$80,607</b>	<b>-24%</b>	<b>\$79,324</b>	<b>-2%</b>
Liabilities & Net Assets	FY 2015	FY 2016	% Change	FY 2017	% Change
Liabilities					
Accounts payable & other	\$0	\$0	n/a	\$0	n/a
Loans & other debt		\$2,000	n/a	\$2,000	0%
Deferred revenue			n/a		n/a
<b>Total current liabilities</b>	<b>\$0</b>	<b>\$2,000</b>	<b>n/a</b>	<b>\$2,000</b>	<b>0%</b>
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
<b>Total liabilities</b>	<b>\$0</b>	<b>\$2,000</b>	<b>n/a</b>	<b>\$2,000</b>	<b>0%</b>
Net assets					
Unrestricted	\$33,414	\$16,059	-52%	\$1,929	-88%
Temporarily restricted	\$10,500	\$0	-100%	\$5,860	n/a
Permanently restricted	\$62,351	\$62,548	0%	\$67,455	8%
<b>Total net assets</b>	<b>\$106,265</b>	<b>\$78,607</b>	<b>-26%</b>	<b>\$77,324</b>	<b>-2%</b>
<b>Total liabilities &amp; net assets</b>	<b>\$106,265</b>	<b>\$80,607</b>	<b>-24%</b>	<b>\$79,324</b>	<b>-2%</b>

**Balance Sheet Metrics**

	FY 2015	FY 2016	FY 2017
Months of Operating Cash -- Unrestricted	1	2	0
Total working capital -- Unrestricted	\$33,414	\$16,059	\$9,869
Current Ratio	n/a	9.03	5.93
Debt Service Impact		2%	2%
Unrestricted Net Assets Net of Property, Plant and Equipment	n/a	n/a	n/a
Operating Margin	-12%	-11%	-7%
Depreciation as a % of Fixed Assets	100%	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.

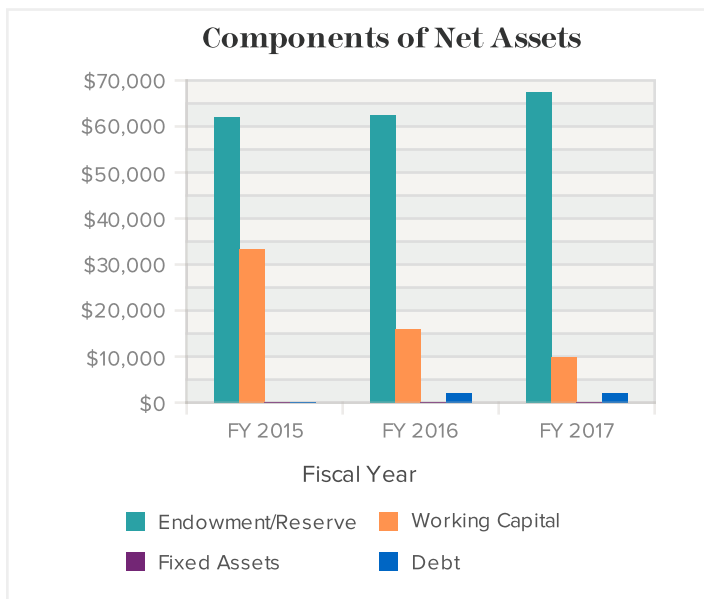
**Debt Service Impact** (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage). This measure can help understand the portion of the book value of an organization's fixed 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	1,720	1,645	-4%	2,129	29%
In-person participation - free	250	200	-20%	150	-25%
Total in-person participation	1,970	1,845	-6%	2,279	24%

Types of In-person Attendance	FY 2015	FY 2016	% Change	FY 2017	% Change
Performance tickets		1,845	n/a	2,279	24%
Total in-person participation	1,970	1,845	-6%	2,279	24%

Attendance Ages	FY 2015	FY 2016	% Change	FY 2017	% Change
Children (18 and under)	40	132	230%	40	-70%
Seniors		944	n/a	1,284	36%
Adults		569	n/a	955	68%

Other Participation	FY 2015	FY 2016	% Change	FY 2017	% Change
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## Staffing

Staff & Non-Staff Statistics	FY 2015	FY 2016	% Change	FY 2017	% Change
Part-time permanent employees	3	3	0%	3	0%
Part-time permanent employees - FTEs	2	1.39	-31%	1.39	0%
Number of part-time or one-time volunteers	144	115	-20%	115	0%
Part-time or one-time volunteers - FTEs	6.92	5.14	-26%	5.14	0%
Independent contractors	59	37	-37%	75	103%
Number of interns and apprentices	4		-100%		n/a

Artistic Staff & Non-Staff Statistics	FY 2015	FY 2016	% Change	FY 2017	% Change
Part-time employees that are artists	1	1	0%	1	0%
Independent contractors that are artists	58	37	-36%	75	103%



Program Activity

	FY 2015	FY 2016	% Change	FY 2017	% Change
Distinct productions	8	4	-50%	5	25%
Total performances	8	8	0%	8	0%