



Organization Information

Organization name: Detroit Performing Artists, Inc.
 City: Detroit
 State: MI
 County: Wayne County
 NISP Discipline: 02 - Music
 NISP Institution: 3 - Performing Group
 NTEE: A68 - Music

Federal ID #: 382788349
 Year organization founded: 1985
 Organization type: 501(c)3 nonprofit organization
 Fiscal year end date: 12-31
 DUNS #: 608421673
 Full-time staff: 0
 Paid FTEs: 1.38

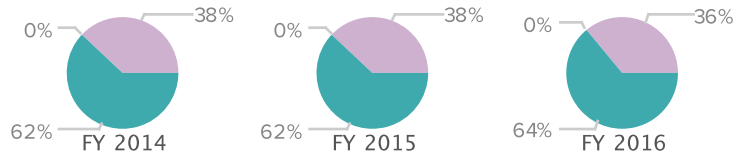
Applicant is not audited or reviewed by an independent accounting firm.

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

Unrestricted Activity	FY 2014	FY 2015	% Change	FY 2016	% Change
Unrestricted Operating Revenue					
Earned Program	\$52,812	\$40,026	-24%	\$40,814	2%
Earned Non-program	\$7,365	\$3,011	-59%	\$2,829	-6%
Total Earned Revenue	\$60,177	\$43,037	-28%	\$43,643	1%
Investment Revenue	\$0	\$8	n/a	\$5	-38%
Contributed Revenue	\$98,474	\$69,781	-29%	\$78,694	13%
Total Unrestricted Operating Revenue	\$158,651	\$112,826	-29%	\$122,342	8%
Less in-kind	(\$0)	n/a	n/a	(\$0)	n/a
Total Unrestricted Operating Revenue Less In-kind	\$158,651	\$112,826	-29%	\$122,342	8%
Expenses by Functional Total					
Program	\$65,642	\$94,345	44%	\$89,241	-5%
Fundraising	\$24,592	\$15,266	-38%	\$9,582	-37%
General & Administrative	\$53,228	\$36,915	-31%	\$33,683	-9%
Total Operating Expenses	\$143,462	\$146,526	2%	\$132,506	-10%
Less in-kind	(\$0)	n/a	n/a	(\$0)	n/a
Total Operating Expenses Less In-kind	\$143,462	\$146,526	2%	\$132,506	-10%
Net Unrestricted Activity - Operating	\$15,189	-\$33,700	-322%	-\$10,164	70%
Net Unrestricted Activity - Non-operating	\$0	n/a	n/a	n/a	n/a
Total Net Unrestricted Activity	\$15,189	-\$33,700	-322%	-\$10,164	70%
Net Temporarily Restricted Activity	\$20,952	\$19,330	-8%	\$140	-99%
Net Permanently Restricted Activity	\$5,429	\$280	-95%	-\$3,035	-1,184%
Net Total Activity	\$41,570	-\$14,090	-134%	-\$13,059	7%

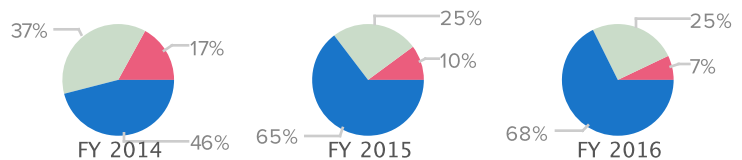
Revenue by Source

Earned Investment Contributed



Expenses by Functional Grouping

Program Fundraising General & Administrative



Revenue Details

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Operating Revenue						
Earned - Program						
Membership revenue	\$6,979	\$8,650	\$9,970	\$9,970		n/a
Performance subscriptions - full	\$733	\$1,097	\$0	\$0		n/a
Performance subscriptions - partial			\$570	\$570		n/a
Single ticket sales	\$45,100	\$30,279	\$29,263	\$29,263		n/a
Group ticket sales			\$511	\$511		n/a
Royalties, right and reproductions	\$0		\$500	\$500		n/a
Other program revenue	\$0		\$0	\$0		n/a
Total earned - program	\$52,812	\$40,026	\$40,814	\$40,814	\$0	n/a
Earned - Non-program						
Gift shop and merchandise fees	\$1,016	\$575	\$409	\$409		n/a
Advertising revenue	\$1,985	\$1,645	\$1,060	\$1,060		n/a
Sponsorship revenue	\$0		\$1,360	\$1,360		n/a
Other earned revenue	\$4,364	\$791				n/a
Total earned - non-program	\$7,365	\$3,011	\$2,829	\$2,829	\$0	n/a
Total earned revenue	\$60,177	\$43,037	\$43,643	\$43,643		n/a

Contributed	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$5,242	\$9,725	\$5,850	\$5,850		
Individual	\$32,269	\$52,812	\$40,335	\$40,195	\$140	
Corporate	\$279	\$824	\$1,993	\$1,993	\$0	
Foundation	\$17,952	\$0	\$0	\$0	\$0	
State government	\$11,700	\$3,900	\$18,750	\$18,750		
In-kind operating contributions	\$0	\$0	\$0	\$0		
Other contributions	\$51,984	\$29,745	\$9,906	\$9,906	\$0	
Net assets released from restriction	\$0	\$0	\$0	\$2,000	\$0	-\$2,000
Total contributed revenue	\$119,426	\$97,006	\$76,834	\$78,694	\$140	-\$2,000
Operating investment revenue	\$5,429	-\$7,607	-\$1,030	\$5	\$0	-\$1,035
Total operating revenue	\$185,032	\$132,436	\$119,447	\$122,342	\$140	-\$3,035
Total operating revenue less in-kind	\$185,032	\$132,436	\$119,447	\$122,342	\$140	-\$3,035
Total non-operating revenue	\$0					
Total revenue	\$185,032	\$132,436	\$119,447	\$122,342	\$140	-\$3,035
Total revenue less in-kind	\$185,032	\$132,436	\$119,447	\$122,342	\$140	-\$3,035

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)	\$34,663	\$51,915	50%	\$61,813	19%	\$36,684	\$8,695	\$16,434
Independent contractors	\$35,960	\$39,728	10%	\$26,411	-34%	\$26,411	\$0	
Professional fees	\$0	\$800	n/a	\$650	-19%			\$650
Total personnel expenses - Operating	\$70,623	\$92,443	31%	\$88,874	-4%	\$63,095	\$8,695	\$17,084
Non-personnel expenses - Operating								
Advertising and promotion	\$6,040	\$4,683	-22%	\$1,368	-71%	\$1,185	\$183	\$0
Conferences and meetings	\$21,564	\$7,123	-67%	\$757	-89%	\$0		\$757
Dues and subscriptions	\$20	\$238	1,090%	\$463	95%			\$463
Grant awards and similar amounts paid	\$0	\$50	n/a	\$0	-100%			
Insurance	\$2,461	\$1,693	-31%	\$1,746	3%			\$1,746
Occupancy costs	\$10,686	\$7,981	-25%	\$3,000	-62%			\$3,000
Office and administration	\$10,397	\$10,906	5%	\$10,434	-4%	\$806	\$134	\$9,494
Printing, postage and shipping	\$13,028	\$9,913	-24%	\$11,394	15%	\$9,685	\$570	\$1,139
Recording and broadcasting expenses	\$1,116	\$1,000	-10%	\$0	-100%			
Royalties, rights and reproductions	\$2,696	\$3,633	35%	\$6,360	75%	\$6,360		
Productions and events costs	\$1,112	\$300	-73%	\$8,110	2,603%	\$8,110	\$0	
Other operating expenses	\$3,719	\$6,563	76%	\$0	-100%	\$0		
Total non-personnel expenses - Operating	\$72,839	\$54,083	-26%	\$43,632	-19%	\$26,146	\$887	\$16,599
Total operating expenses	\$143,462	\$146,526	2%	\$132,506	-10%	\$89,241	\$9,582	\$33,683
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	\$143,462	\$146,526	2%	\$132,506	-10%	\$89,241	\$9,582	\$33,683
Total expenses less in-kind	\$143,462	\$146,526	2%	\$132,506	-10%			
Total expenses less depreciation	\$143,462	\$146,526	2%	\$132,506	-10%			
Total expenses less in-kind and depreciation	\$143,462	\$146,526	2%	\$132,506	-10%			

Balance Sheet

Assets	FY 2014	FY 2015	% Change	FY 2016	% Change
Current assets					
Cash	\$39,177	\$25,564	-35%	\$18,059	-29%
Receivables	\$0	\$18,750	n/a	\$0	-100%
Investments	\$0		n/a	\$0	n/a
Prepaid expenses & other	\$0	\$0	n/a	\$0	n/a
Total current assets	\$39,177	\$44,314	13%	\$18,059	-59%
Non-current investments					
Fixed assets (net)	\$0	\$0	n/a	\$0	n/a
Other non-current assets	\$0	\$0	n/a	\$0	n/a
Total non-current assets	\$62,071	\$61,951	-0%	\$62,548	1%
Total assets	\$101,248	\$106,265	5%	\$80,607	-24%
Liabilities & Net Assets					
Liabilities & Net Assets	FY 2014	FY 2015	% Change	FY 2016	% Change
Liabilities					
Accounts payable & other	\$0	\$0	n/a	\$0	n/a
Loans & other debt	\$0		n/a	\$2,000	n/a
Deferred revenue	\$0		n/a		n/a
Total current liabilities	\$0	\$0	n/a	\$2,000	n/a
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$0	\$0	n/a	\$2,000	n/a
Net assets					
Unrestricted	\$18,225	\$33,414	83%	\$16,059	-52%
Temporarily restricted	\$20,952	\$10,500	-50%	\$0	-100%
Permanently restricted	\$62,071	\$62,351	0%	\$62,548	0%
Total net assets	\$101,248	\$106,265	5%	\$78,607	-26%
Total liabilities & net assets	\$101,248	\$106,265	5%	\$80,607	-24%

Balance Sheet Metrics

	FY 2014	FY 2015	FY 2016
Months of Operating Cash -- Unrestricted	2	1	2
Total working capital -- Unrestricted	\$18,225	\$33,414	\$16,059
Current Ratio	n/a	n/a	9.03
Debt Service Impact	0%		2%
Unrestricted Net Assets Net of Property, Plant and Equipment	n/a	n/a	n/a
Operating Margin	26%	-12%	-11%
Depreciation as a % of Fixed Assets	n/a	100%	n/a
Leverage Ratio	0%	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.

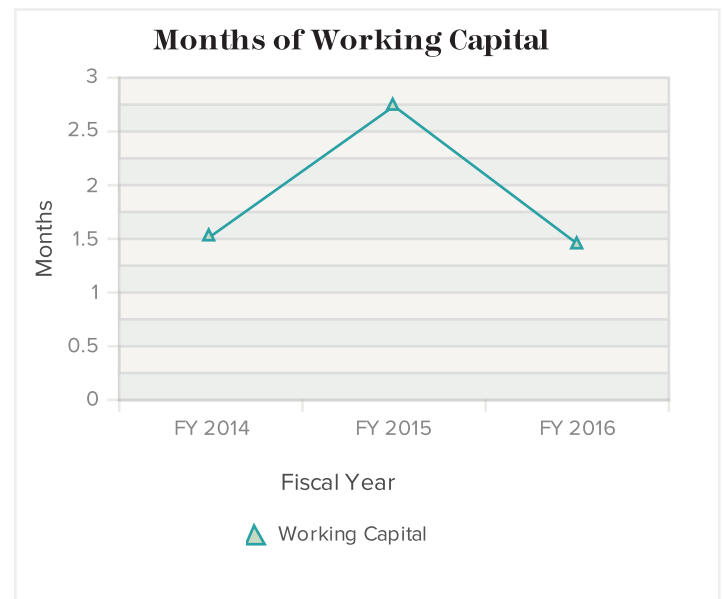
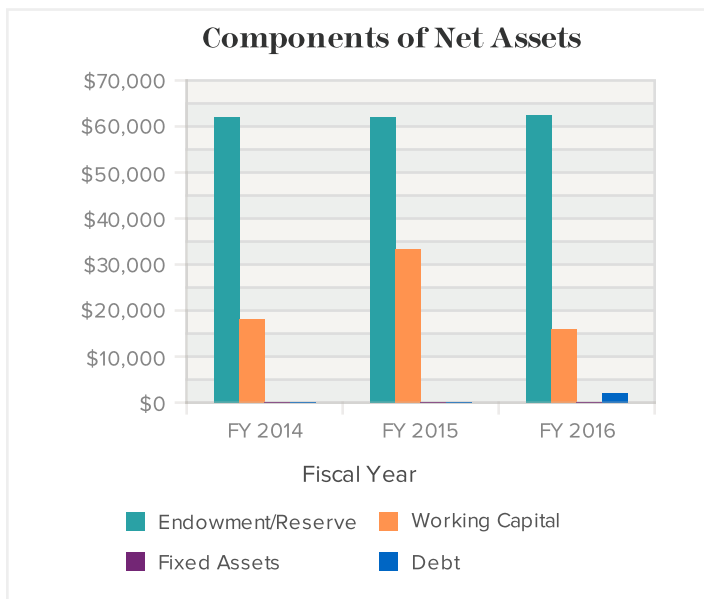
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage). This measure can help understand the portion of the book value of an organization's fixed 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 (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	2,410	1,720	-29%	1,645	-4%
In-person participation - free	200	250	25%	200	-20%
Total in-person participation	2,610	1,970	-25%	1,845	-6%

Types of In-person Attendance	FY 2014	FY 2015	% Change	FY 2016	% Change
Performance tickets			n/a	1,845	n/a
Total in-person participation	2,610	1,970	-25%	1,845	-6%

Attendance Ages	FY 2014	FY 2015	% Change	FY 2016	% Change
Children (18 and under)	12	40	233%	132	230%
Seniors			n/a	944	n/a
Adults			n/a	569	n/a

Other Participation	FY 2014	FY 2015	% Change	FY 2016	% Change
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Staffing

Staff & Non-Staff Statistics	FY 2014	FY 2015	% Change	FY 2016	% Change
Part-time permanent employees	2	3	50%	3	0%
Part-time permanent employees - FTEs	1.5	2	33%	1.38	-31%
Number of part-time or one-time volunteers	144	144	0%	115	-20%
Part-time or one-time volunteers - FTEs	6.92	6.92	0%	5.14	-26%
Independent contractors	12	59	392%	37	-37%
Number of interns and apprentices	0	4	n/a		-100%

Artistic Staff & Non-Staff Statistics	FY 2014	FY 2015	% Change	FY 2016	% Change
Part-time employees that are artists	0	1	n/a	1	0%
Independent contractors that are artists	12	58	383%	37	-36%

Program Activity

	FY 2014	FY 2015	% Change	FY 2016	% Change
Distinct productions	10	8	-20%	4	-50%
Total performances	10	8	-20%	8	0%