

ORGANIZATION OVERVIEW

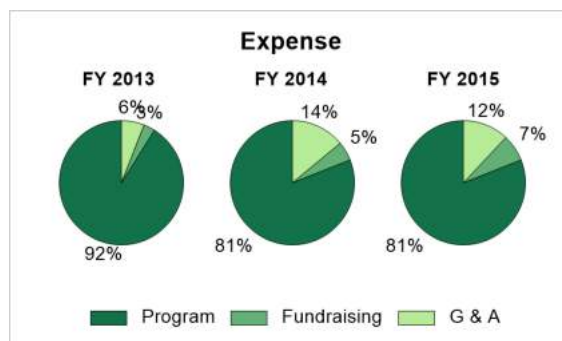
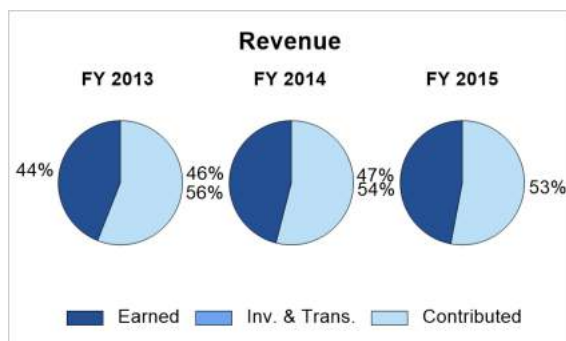
Organization Name	Jackson School of the Arts	Year Organization Founded	2001
Address	634 N. Mechanic St., PO Box 1261, Jackson, MI 49202-3383	Number of Board Members	8
County	Jackson	Fiscal Year End Date	08/31
Federal ID #	38-3581314	DUNS Number	623603177

This applicant is not audited or reviewed by an independent accounting firm.

~0% signifies a value of less than +/- 0.5%.

ORGANIZATION SUMMARY

Financial Activity	FY 2013	FY 2014	% chg	FY 2015	% chg
Unrestricted Activity					
Revenue					
Earned					
Program	\$114,175	\$126,088	10%	\$156,493	24%
Non-program	14,601	9,790	-33%	14,420	47%
Total Earned	128,776	135,878	6%	170,913	26%
Investment & Transfers	0	0	n/a	0	n/a
Contributed	161,574	161,591	~0%	196,584	22%
Total Unrestricted Revenue	\$290,350	\$297,469	2%	\$367,497	24%
Total Unrestricted Revenue Less In-Kind	\$290,350	\$297,469	2%	\$359,497	21%
Expenses					
Program	\$245,329	\$261,810	7%	\$276,499	6%
Fundraising	7,617	14,977	97%	24,494	64%
General & Administrative	14,855	46,855	215%	39,186	-16%
Total Expenses	\$267,801	\$323,642	21%	\$340,179	5%
Total Expenses Less In-Kind	\$267,801	\$323,642	21%	\$332,179	3%
Net Unrestricted Activity	\$22,549	(\$26,173)		\$27,318	
Net Temporarily Restricted Activity	\$0	\$0		\$0	
Net Permanently Restricted Activity	\$0	\$0		\$0	
Net Total Activity	\$22,549	(\$26,173)		\$27,318	



REVENUE

Earned	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Admissions	\$0	\$0	n/a	\$0	n/a
2 Ticket Sales	\$7,131	\$11,465	61%	\$12,976	13%
3 Tuitions	\$94,455	\$103,776	10%	\$138,245	33%
4 Workshop & Lecture Fees	\$0	\$0	n/a	\$0	n/a
5 Touring Fees	\$0	\$0	n/a	\$0	n/a
6 Special Events - Non-fundraising	\$0	\$0	n/a	\$0	n/a
7 Gift Shop/Merchandise Sales	\$14,551	\$9,345	-36%	\$12,199	31%
7a Gallery/Publication Sales	\$0	\$0	n/a	\$0	n/a
8 Food Sales/Concession Revenue	\$0	\$0	n/a	\$1,687	n/a
8a Parking Concessions	\$0	\$0	n/a	\$0	n/a
9 Membership Dues/Fees	\$0	\$0	n/a	\$0	n/a
10 Subscriptions - Performance	\$0	\$0	n/a	\$0	n/a
10a Subscriptions - Media	\$0	\$0	n/a	\$0	n/a
11 Contracted Services/Performance Fees	\$8,036	\$7,028	-13%	\$0	n/a
12 Rental Income	\$50	\$445	790%	\$534	20%
13 Royalties/Rights & Reproductions	\$0	\$0	n/a	\$0	n/a
14 Advertising Revenue	\$0	\$0	n/a	\$0	n/a
15 Sponsorship Revenue	\$0	\$0	n/a	\$0	n/a
16 Investments-Realized Gain/Losses	\$0	\$0	n/a	\$0	n/a
17 Investments-Unrealized Gains/Losses	\$0	\$0	n/a	\$0	n/a
18 Interest & Dividends	\$0	\$0	n/a	\$0	n/a
19 Other Earned Revenue	\$4,553	\$3,819	-16%	\$5,272	38%
20 Total Earned Revenue	\$128,776	\$135,878	6%	\$170,913	26%
Contributed	FY 2013	FY 2014	% chg	FY 2015	% chg
21 Trustee/Board Contributions	\$3,865	\$6,500	68%	\$6,700	3%
22 Individual Contributions	\$16,163	\$22,774	41%	\$29,936	31%
23 Corporate Contributions	\$7,392	\$17,600	138%	\$13,241	-25%
24 Foundation Contributions	\$84,641	\$79,870	-6%	\$116,807	46%
25 Government - City	\$0	\$0	n/a	\$0	n/a
26 Government - County	\$0	\$0	n/a	\$0	n/a
27 Government - State	\$16,900	\$17,000	1%	\$0	n/a
28 Government - Federal	\$0	\$0	n/a	\$0	n/a
28a Tribal Contributions	\$0	\$0	n/a	\$0	n/a
29 Special Events - Fundraising	\$15,303	\$17,847	17%	\$21,900	23%
30 Other Contributions	\$17,310	\$0	n/a	\$0	n/a
30b Parent Organization Support	\$0	\$0	n/a	\$0	n/a
30c Related Organization Contributions	\$0	\$0	n/a	\$0	n/a
31 In-kind Contributions	\$0	\$0	n/a	\$8,000	n/a
32 Net Assets Released from Restrictions	\$0	\$0	n/a	\$0	n/a
33 Total Contributed Revenue and Net Assets Released from Restrictions	\$161,574	\$161,591	~0%	\$196,584	22%
34 Total Earned and Contributed Revenue Including Net Assets Released	\$290,350	\$297,469	2%	\$367,497	24%
35 Transfers & Reclassifications	\$0	\$0	n/a	\$0	n/a
Total Revenue	FY 2013	FY 2014	% chg	FY 2015	% chg
36 Total Revenue	\$290,350	\$297,469	2%	\$367,497	24%
Total Unrestricted Revenue	\$290,350	\$297,469	2%	\$367,497	24%
Total Unrestricted Revenue Less In-Kind	\$290,350	\$297,469	2%	\$359,497	21%

EXPENSE

Expense	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Total Salaries & Fringe (From Section 5)	\$133,175	\$153,302	15%	\$154,452	1%
2 Accounting	\$0	\$0	n/a	\$0	n/a
3 Advertising and Marketing	\$2,999	\$8,585	186%	\$5,342	-38%
4 Artist Commission Fees	\$0	\$0	n/a	\$0	n/a
4a Artist Consignments	\$0	\$0	n/a	\$0	n/a
5 Artists & Performers - Non-Salaried	\$57,200	\$71,355	25%	\$79,035	11%
6 Audit	\$0	\$0	n/a	\$0	n/a
7 Bank Fees	\$2,325	\$3,510	51%	\$3,113	-11%
8 Repairs & Maintenance	\$1,823	\$1,873	3%	\$820	-56%
9 Catering & Hospitality	\$176	\$56	-68%	\$130	132%
10 Collections Conservation	\$0	\$0	n/a	\$0	n/a
11 Collections Management	\$0	\$0	n/a	\$0	n/a
12 Conferences & Meetings	\$790	\$0	n/a	\$0	n/a
13 Cost of Sales	\$11,377	\$7,009	-38%	\$11,724	67%
14 Depreciation	\$0	\$0	n/a	\$0	n/a
15 Dues & Subscriptions	\$300	\$366	22%	\$0	n/a
16 Equipment Rental	\$0	\$0	n/a	\$0	n/a
17 Facilities - Other	\$700	\$0	n/a	\$0	n/a
18 Fundraising Expenses - Other	\$3,904	\$5,319	36%	\$6,385	20%
19 Fundraising Professionals	\$0	\$0	n/a	\$0	n/a
20 Grantmaking Expense	\$0	\$0	n/a	\$0	n/a
21 Honoraria	\$0	\$0	n/a	\$0	n/a
22 In-Kind Contributions	\$0	\$0	n/a	\$8,000	n/a
23 Insurance	\$3,764	\$3,427	-9%	\$3,823	12%
24 Interest Expense	\$0	\$0	n/a	\$0	n/a
25 Internet & Website	\$1,307	\$1,372	5%	\$925	-33%
26 Investment Fees	\$0	\$0	n/a	\$0	n/a
27 Legal Fees	\$0	\$0	n/a	\$0	n/a
28 Lodging & Meals	\$1,905	\$428	-78%	\$240	-44%
29 Major Repairs	\$0	\$0	n/a	\$2,500	n/a
30 Office Expense - Other	\$75	\$0	n/a	\$120	n/a
31 Other	\$2,840	\$1,914	-33%	\$0	n/a
32 Postage & Shipping	\$1,059	\$579	-45%	\$1,045	80%
33 Printing	\$4,013	\$5,068	26%	\$3,665	-28%
34 Production & Exhibition Costs	\$0	\$0	n/a	\$0	n/a
34a Programs - Other	\$11,579	\$19,365	67%	\$15,149	-22%
35 Professional Development	\$0	\$0	n/a	\$0	n/a
36 Professional Fees - Other	\$0	\$0	n/a	\$3,513	n/a
37 Public Relations	\$0	\$0	n/a	\$0	n/a
38 Rent	\$22,777	\$35,200	55%	\$35,200	0%
38a Recording & Broadcast Costs	\$0	\$0	n/a	\$881	n/a
38b Royalties/Rights & Reproductions	\$0	\$1,187	n/a	\$476	-60%
39 Sales Commission Fees	\$0	\$0	n/a	\$0	n/a
39a Security	\$0	\$0	n/a	\$0	n/a
40 Supplies - Office and Other	\$1,089	\$1,645	51%	\$1,532	-7%
41 Telephone	\$1,915	\$949	-50%	\$987	4%
42 Touring	\$0	\$0	n/a	\$0	n/a
43 Travel	\$0	\$140	n/a	\$122	-13%
44 Utilities	\$709	\$993	40%	\$1,000	1%
Total Expense	FY 2013	FY 2014	% chg	FY 2015	% chg
45 Total Expenses	\$267,801	\$323,642	21%	\$340,179	5%
Total Expenses Less In-Kind	\$267,801	\$323,642	21%	\$332,179	3%
46 Change in Net Assets	\$22,549	(\$26,173)	-216%	\$27,318	204%

DESCRIPTIONS

Below are the descriptions provided for questions that required additional information.

REVENUE

19a If Other Earned Revenue, Briefly Describe

DVD sales, late fees, tshirt sales related to events

31a In-Kind Contributions, Briefly Describe

Printing, labor on floor installation, cleaning help, maintenance help

EXPENSES

18a Fundraising Expenses - Other, Briefly Describe

costs associated with 3 day festival, supplies, staff, decor

30a Office Expense - Other, Briefly Describe

Drop Box

34b Programs - Other, Briefly Describe

supplies to run art, dance and theater programs including art supplies and materials, props and cost

36a Professional Fees - Other, Briefly Describe

cleaning help paid as contractual employee

BALANCE SHEET TRENDS

The Balance Sheet, also known as a Statement of Financial Position, shows the accumulated financial results of all the years that an organization has been in operation, and consists of what the organization owns - its assets; what the organization owes - its liabilities; and the difference between its assets and liabilities – its net assets or net worth.

This applicant has not provided Balance Sheet data. This may be due to the fact that the applicant is not independently audited by a public accounting firm or does not generate a Balance Sheet as part of its internal financial documents.

Assets	FY 2013	FY 2014	% chg	FY 2015	% chg
Current Assets					
Cash	\$0	\$0	n/a	\$0	n/a
Receivables	0	0	n/a	0	n/a
Prepaid Expenses & Other	0	0	n/a	0	n/a
Total Current Assets	0	0	n/a	0	n/a
Investments	0	0	n/a	0	n/a
Fixed Assets (net)	0	0	n/a	0	n/a
Non-Current Assets	0	0	n/a	0	n/a
Total Assets	\$0	\$0	n/a	\$0	n/a

Liabilities & Net Assets	FY 2013	FY 2014	% chg	FY 2015	% chg
Liabilities					
Current Liabilities					
Accounts Payable & Other	\$0	\$0	n/a	\$0	n/a
Loans & Other Debt	0	0	n/a	0	n/a
Deferred Revenue	0	0	n/a	0	n/a
Total Current Liabilities	0	0	n/a	0	n/a
Non-Current Liabilities	0	0	n/a	0	n/a
Total Liabilities	\$0	\$0	n/a	\$0	n/a
Net Assets					
Unrestricted	\$0	\$0	n/a	\$0	n/a
Temporarily Restricted	0	0	n/a	0	n/a
Permanently Restricted	0	0	n/a	0	n/a
Total Net Assets	\$0	\$0	n/a	\$0	n/a
Total Liabilities & Net Assets	\$0	\$0	n/a	\$0	n/a

BALANCE SHEET TRENDS: FINANCIAL POSITION

The key measures of financial position below can help understand the capital structure of an organization.

This applicant has not provided Balance Sheet data. This may be due to the fact that the applicant is not independently audited by a public accounting firm or does not generate a Balance Sheet as part of its internal financial documents.

Financial Position	FY 2013	FY 2014	FY 2015
Net assets as a % of total expenses	0%	0%	0%
Total Working Capital	\$0	\$0	\$0
Fixed Assets (net)	\$0	\$0	\$0
Total Endowment	\$0	\$0	\$0
Total Debt	\$0	\$0	\$0

Net assets as a % 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.

Total working capital consists of the unrestricted resources available for operations, and in this report is calculated as unrestricted current assets (not including unrestricted endowment investments) 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.

Fixed assets (net) include all land, buildings, equipment, and other fixed assets 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 endowment includes monies usually invested long-term. Endowment may be unrestricted, temporarily restricted, or permanently restricted. Income from endowment is generally available for operations or to support specific purposes.

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

NON FINANCIAL INFORMATION (Section 11)

Staff & Non-staff Statistics (Number of People)	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Full-time Permanent Employees	2.00	2.00	0%	2.00	0%
2 Part-time/Seasonal Employees	2.00	2.00	0%	4.00	100%
3 Part-time/Seasonal Empl. - FTEs	0.75	0.50	-33%	1.50	200%
4 Full-time Volunteers	0.00	0.00	n/a	0.00	n/a
5 Part-time Volunteers	14.00	35.00	150%	75.00	114%
6 Part-time Volunteers - FTEs	1.50	3.00	100%	10.00	233%
7 Independent Contractors	17.00	20.00	18%	28.00	40%
8 Independent Contractors - FTEs	2.00	2.46	23%	5.25	113%
9 Interns/Apprentices	0.00	0.00	n/a	0.00	n/a
10 Interns/Apprentices - FTEs	0.00	0.00	n/a	0.00	n/a

Number of Contributors	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Individuals	200	225	12%	278	24%
2 Board	6	8	33%	8	0%
3 Corporate	20	20	0%	19	-5%
4 Foundation	8	9	12%	14	56%
5 Government (Federal, State & Local)	1	1	0%	0	n/a

Attendance (Number of People)	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Total Paid Attendance	2,500	3,000	20%	4,020	34%
Physical	2,500	3,000	20%	4,020	34%
Virtual	0	0	n/a	0	n/a
2 Total Free Attendance	750	850	13%	830	-2%
Physical	750	850	13%	830	-2%
Virtual	0	0	n/a	0	n/a
3 Total Attendance	3,250	3,850	18%	4,850	26%
4 Children 18 and under	1,900	2,350	24%	2,170	-8%
5 Number of Groups of Children 18 and Under	5	0	n/a	0	n/a
5a Number of Other Groups	0	0	n/a	0	n/a
6 Attendance - Classes/Workshops	650	750	15%	930	24%

Subscribers & Members	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Paying Subscribers - Performance	0	0	n/a	0	n/a
1a Paying Subscribers - Media	0	0	n/a	0	n/a
1b Non-paying Subscribers - Media	0	0	n/a	0	n/a
2 Paying Members	0	0	n/a	0	n/a
3 How many people are both members and subscribers?	0	0	n/a	0	n/a

NON FINANCIAL INFORMATION (Continued)

Pricing (in dollars)	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Average Adult Price	\$6.00	\$6.00	0%	\$6.00	0%
2 Average Child Price	\$6.00	\$6.00	0%	\$6.00	0%
3 Average Senior Citizen Price	\$6.00	\$6.00	0%	\$6.00	0%
4 Average Student Price	\$6.00	\$6.00	0%	\$6.00	0%
5 Highest Single Price	\$6.00	\$6.00	0%	\$6.00	0%
6 Lowest Single Price	\$6.00	\$6.00	0%	\$6.00	0%
7 Median Price	\$6.00	\$6.00	0%	\$6.00	0%
8 Average Adult Tuition/Workshop Price	\$10.00	\$10.00	0%	\$10.00	0%
9 Average Child Tuition/Workshop Price	\$23.00	\$23.00	0%	\$23.00	0%
10 Average Publication Price	\$0.00	\$0.00	n/a	\$0.00	n/a
11 Average Fundraising Special Event Price	\$50.00	\$50.00	0%	\$50.00	0%
12 Average Non-fundraising Special Event Price	\$0.00	\$0.00	n/a	\$0.00	n/a
13 Average Media Content Price	\$0.00	\$0.00	n/a	\$0.00	n/a

Program Activity (Number of Events)	FY 2013	FY 2014	% chg	FY 2015	% chg
1 Live Productions - Self-Produced	3	6	100%	5	-17%
1a Live Productions - Presented Only	0	6	n/a	0	n/a
2 Public Performances - Home	9	12	33%	14	17%
3 Public Performances - Away	0	4	n/a	8	100%
3a Online/radio/television programs	0	0	n/a	0	n/a
4 Permanent Exhibitions	0	0	n/a	0	n/a
5 Temporary Exhibitions	0	0	n/a	0	n/a
6 Classes/Workshops - for the public/constituents	75	82	9%	103	26%
7 Classes/Workshops - for professional artists	0	0	n/a	0	n/a
7a Publications	0	0	n/a	0	n/a
7b Number of Publications Distributed	0	0	n/a	0	n/a
8 Tours	0	0	n/a	0	n/a
8a Number of Tour Occurrences	0	0	n/a	0	n/a
9 Films	0	0	n/a	0	n/a
9a Number of Film Screenings	0	0	n/a	0	n/a
10 Lectures	0	0	n/a	0	n/a
10a Number of Lecture Occurrences	0	0	n/a	0	n/a
11 Exhibition Openings	0	0	n/a	0	n/a
12 World Premieres	0	0	n/a	0	n/a
13 National Premieres	0	0	n/a	0	n/a
14 Local Premieres	0	0	n/a	0	n/a
15 Works Commissioned	0	0	n/a	0	n/a
16 Workshops or readings of new works	0	0	n/a	0	n/a
17 Programs - Other	0	0	n/a	0	n/a
17a Number of Programs - Other Occurrences	0	0	n/a	0	n/a
18 Off-site School Programs	15	15	0%	24	60%
18a Number of Off-site School Program Occurrences	89	92	3%	135	47%
19 Facility Rentals - By your org. for your program use	0	0	n/a	0	n/a
20 Facility Rentals - By your org. for your non-program use	0	0	n/a	0	n/a
21 Facility Rentals - Of your org. for another org's use	2	2	0%	4	100%