



Organization Information

Organization name: Michigan Music Education Association

City: Jackson Federal ID #: 382225007

State: MI Year organization founded: 1950

County: Jackson Organization type: 501(c)3 nonprofit organization

NISP Discipline: 2 - Music Fiscal year end date: 06-30

NISP Institution: 17 - Arts Service Organization DUNS #: 963728758

NTEE: B03 - Professional Societies & Association Full-time staff: 0

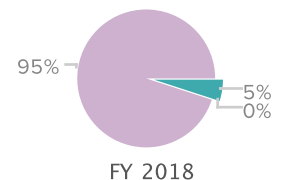
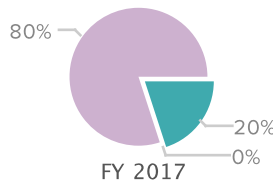
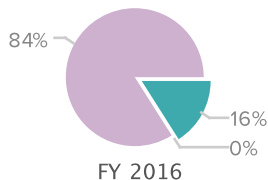
Applicant is not audited or reviewed by an independent accounting firm. Paid FTEs: 0.65

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

Unrestricted Activity	FY 2016	FY 2017	% Change	FY 2018	% Change
<b>Unrestricted Operating Revenue</b>					
Earned Program	\$40,031	\$41,111	3%	\$44,145	7%
Earned Non-program	\$17,037	\$21,771	28%	\$20,098	-8%
<b>Total Earned Revenue</b>	<b>\$57,068</b>	<b>\$62,882</b>	<b>10%</b>	<b>\$64,243</b>	<b>2%</b>
Investment Revenue	\$0	\$11	n/a	\$0	-100%
Contributed Revenue	\$10,863	\$15,456	42%	\$3,512	-77%
<b>Total Unrestricted Operating Revenue</b>	<b>\$67,931</b>	<b>\$78,349</b>	<b>15%</b>	<b>\$67,755</b>	<b>-14%</b>
Less in-kind	(\$300)	(\$0)	-100%	(\$0)	n/a
<b>Total Unrestricted Operating Revenue Less In-kind</b>	<b>\$67,631</b>	<b>\$78,349</b>	<b>16%</b>	<b>\$67,755</b>	<b>-14%</b>
<b>Expenses by Functional Total</b>					
Program	\$20,199	\$72,661	260%	\$26,212	-64%
Fundraising	\$0		n/a		n/a
General & Administrative	\$41,989		-100%	\$45,999	n/a
<b>Total Operating Expenses</b>	<b>\$62,188</b>	<b>\$72,661</b>	<b>17%</b>	<b>\$72,211</b>	<b>-1%</b>
Less in-kind	(\$300)	(\$0)	-100%	(\$0)	n/a
<b>Total Operating Expenses Less In-kind</b>	<b>\$61,888</b>	<b>\$72,661</b>	<b>17%</b>	<b>\$72,211</b>	<b>-1%</b>
Net Unrestricted Activity - Operating	\$5,743	\$5,688	-1%	-\$4,456	-178%
Net Unrestricted Activity - Non-operating			n/a		n/a
<b>Total Net Unrestricted Activity</b>	<b>\$5,743</b>	<b>\$5,688</b>	<b>-1%</b>	<b>-\$4,456</b>	<b>-178%</b>
Net Temporarily Restricted Activity	\$0		n/a		n/a
Net Permanently Restricted Activity			n/a		n/a
<b>Net Total Activity</b>	<b>\$5,743</b>	<b>\$5,688</b>	<b>-1%</b>	<b>-\$4,456</b>	<b>-178%</b>

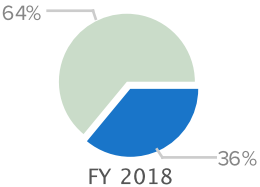
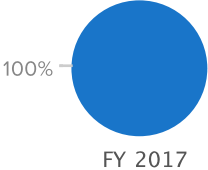
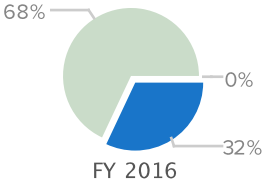
Revenue by Source

- Earned
- Investment
- Contributed



**Expenses by Functional Grouping**

- Program
- General & Administrative
- Fundraising



## Revenue Details

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Operating Revenue						
Earned - Program						
Membership revenue	\$16,260	\$15,935	\$14,854	\$14,854		n/a
Media subscriptions	\$75	\$100	\$24	\$24		n/a
Tuitons and registration fees	\$23,696	\$25,076	\$29,163	\$29,163		n/a
Other program revenue	\$0		\$104	\$104		n/a
Total earned - program	\$40,031	\$41,111	\$44,145	\$44,145	\$0	n/a
Earned - Non-program						
Gift shop and merchandise fees	\$0	\$0	\$50	\$50		n/a
Advertising revenue	\$3,269	\$2,194	\$1,747	\$1,747		n/a
Sponsorship revenue	\$1,250	\$0	\$1,000	\$1,000		n/a
Application fees	\$2,310	\$2,601	\$2,598	\$2,598		n/a
Other earned revenue	\$10,208	\$16,976	\$14,703	\$14,703		n/a
Total earned - non-program	\$17,037	\$21,771	\$20,098	\$20,098	\$0	n/a
Total earned revenue	\$57,068	\$62,882	\$64,243	\$64,243		n/a

## Michigan Music Education Association

Contributed	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Individual	\$0	\$0	\$100	\$100		
Corporate	\$863	\$943	\$50	\$50		
Foundation	\$0	\$0	\$0	\$0		
State government	\$5,956	\$10,150	\$1,600	\$1,600		
Federal government	\$644	\$1,150	\$0	\$0		
In-kind operating contributions	\$300	\$0	\$0	\$0		
Other contributions	\$3,100	\$3,213	\$1,762	\$1,762		
Net assets released from restriction	\$0	\$0	\$0	\$0		
<b>Total contributed revenue</b>	<b>\$10,863</b>	<b>\$15,456</b>	<b>\$3,512</b>	<b>\$3,512</b>		
Operating investment revenue	\$0	\$11	\$0	\$0		
<b>Total operating revenue</b>	<b>\$67,931</b>	<b>\$78,349</b>	<b>\$67,755</b>	<b>\$67,755</b>		
<b>Total operating revenue less in-kind</b>	<b>\$67,631</b>	<b>\$78,349</b>	<b>\$67,755</b>	<b>\$67,755</b>		
<b>Total non-operating revenue</b>						
<b>Total revenue</b>	<b>\$67,931</b>	<b>\$78,349</b>	<b>\$67,755</b>	<b>\$67,755</b>		
<b>Total revenue less in-kind</b>	<b>\$67,631</b>	<b>\$78,349</b>	<b>\$67,755</b>	<b>\$67,755</b>		

## Expense Details

	FY 2016 Total	FY 2017 Total	% Change	FY 2018 Total	% Change	FY 2018 Program	FY 2018 Fundraising	FY 2018 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$24,328	\$31,069	28%	\$33,370	7%	\$0	\$0	\$33,370
Independent contractors	\$6,825	\$9,118	34%	\$10,000	10%	\$10,000		
Professional fees	\$0	\$2,560	n/a	\$3,510	37%	\$3,510		
Total personnel expenses - Operating	\$31,153	\$42,747	37%	\$46,880	10%	\$13,510		\$33,370
Non-personnel expenses - Operating								
Advertising and promotion	\$2,518	\$2,313	-8%	\$2,079	-10%			\$2,079
Conferences and meetings	\$6,169	\$4,451	-28%	\$1,778	-60%			\$1,778
Dues and subscriptions	\$400	\$400	0%	\$400	0%	\$400		
Insurance	\$1,334	\$1,644	23%	\$1,254	-24%			\$1,254
Occupancy costs	\$770	\$942	22%	\$800	-15%	\$800		
Office and administration	\$476	\$816	71%	\$571	-30%			\$571
Printing, postage and shipping	\$1,935	\$1,211	-37%	\$1,280	6%	\$1,179		\$101
Travel	\$8,102	\$7,418	-8%	\$6,540	-12%			\$6,540
Productions and events costs	\$1,030	\$10,147	885%	\$10,323	2%	\$10,323		
Other operating expenses	\$8,301	\$572	-93%	\$306	-47%			\$306
Total non-personnel expenses - Operating	\$31,035	\$29,914	-4%	\$25,331	-15%	\$12,702		\$12,629
Total operating expenses	\$62,188	\$72,661	17%	\$72,211	-1%	\$26,212		\$45,999
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	\$62,188	\$72,661	17%	\$72,211	-1%	\$26,212		\$45,999
Total expenses less in-kind	\$61,888	\$72,661	17%	\$72,211	-1%			
Total expenses less depreciation	\$62,188	\$72,661	17%	\$72,211	-1%			
Total expenses less in-kind and depreciation	\$61,888	\$72,661	17%	\$72,211	-1%			

## Balance Sheet

Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Current assets					
Cash	\$49,296	\$27,414	-44%	\$22,151	-19%
Receivables	\$466	\$541	16%	\$1,041	92%
Investments	\$0	\$28,346	n/a	\$28,346	0%
Prepaid expenses & other	\$0	\$0	n/a	\$0	n/a
Total current assets	\$49,762	\$56,301	13%	\$51,538	-8%
Non-current investments					
Fixed assets (net)	\$0	\$0	n/a		n/a
Other non-current assets	\$2,400	\$0	-100%	\$0	n/a
Total non-current assets	\$2,400	\$0	-100%		n/a
Total assets	\$52,162	\$56,301	8%	\$51,538	-8%
Liabilities & Net Assets					
Liabilities & Net Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Liabilities					
Accounts payable & other	\$3,916	\$4,756	21%	\$4,573	-4%
Loans & other debt	\$0	\$0	n/a		n/a
Deferred revenue	\$0	\$0	n/a		n/a
Total current liabilities	\$3,916	\$4,756	21%	\$4,573	-4%
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$3,916	\$4,756	21%	\$4,573	-4%
Net assets					
Unrestricted	\$48,246	\$51,545	7%	\$46,965	-9%
Temporarily restricted	\$0	\$0	n/a		n/a
Permanently restricted		\$0	n/a	\$0	n/a
Total net assets	\$48,246	\$51,545	7%	\$46,965	-9%
Total liabilities & net assets	\$52,162	\$56,301	8%	\$51,538	-8%

Balance Sheet Metrics

	FY 2016	FY 2017	FY 2018
Months of Operating Cash	10	5	4
Total working capital	\$45,846	\$51,545	\$46,965
Current Ratio	12.71	11.84	11.27
Debt Service Impact	0%	0%	
Unrestricted Net Assets Net of Property, Plant and Equipment	n/a	n/a	n/a
Operating Margin	8%	7%	-7%
Depreciation as a % of Fixed Assets	n/a	n/a	n/a

Leverage Ratio

Months of Operating Cash represents the number of months an organization can operate at current average monthly expense levels with existing cash and cash equivalents.  $Cash + Cash\ Equivalents / (Total\ Expense / 12)$ . The ratio is calculated using total numbers since this organization does not have a disaggregated balance sheet.

Total Working Capital consists of the resources available for operations, and in this report is calculated as total current assets minus total current liabilities since this organization does not have a disaggregated balance sheet. 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. The higher the ratio, the more capable the organization is of paying its obligations. The ratio is calculated using unrestricted numbers only.

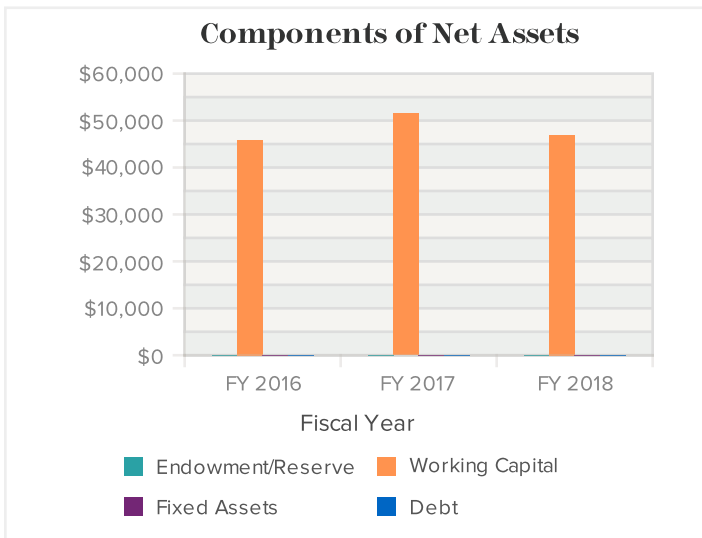
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage).

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) determines how heavily the organization has borrowed. A number in excess of 50% may indicate a potential crunch.



## Attendance

In-person Participation	FY 2016	FY 2017	% Change	FY 2018	% Change
In-person participation - paid	314	1,095	249%	818	-25%
In-person participation - free	6,954	6,054	-13%	7,059	17%
<b>Total in-person participation</b>	<b>7,268</b>	<b>7,149</b>	<b>-2%</b>	<b>7,877</b>	<b>10%</b>

Types of In-person Attendance	FY 2016	FY 2017	% Change	FY 2018	% Change
Performance tickets	2,060	760	-63%	1,287	69%
Registrants for classes/workshops	334	163	-51%	438	169%
Lecture attendees	100	532	432%	125	-77%
Conference participants	0	369	n/a	295	-20%
Festival attendees	4,504	535	-88%	85	-84%
Participants of other events	270	4,790	1,674%	5,647	18%
<b>Total in-person participation</b>	<b>7,268</b>	<b>7,149</b>	<b>-2%</b>	<b>7,877</b>	<b>10%</b>

Attendance Ages	FY 2016	FY 2017	% Change	FY 2018	% Change
Children (18 and under)	2,675	3,385	27%	4,465	32%
Seniors	750	3,032	304%	800	-74%
Adults	3,843	732	-81%	2,612	257%

Other Participation	FY 2016	FY 2017	% Change	FY 2018	% Change
Competition entrants	42	24	-43%	25	4%
Competition winners	18	19	6%	14	-26%
People engaged in advocacy	3,400	4,280	26%	6,400	50%

## Staffing

Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
Part-time permanent employees	1	1	0%	1	0%
Part-time permanent employees - FTEs	0.7	0.63	-10%	0.65	3%
Number of part-time or one-time volunteers	0	25	n/a	30	20%
Part-time or one-time volunteers - FTEs	0	0.25	n/a	1.56	524%
Independent contractors	23	62	170%	55	-11%
Artistic Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
Independent contractors that are artists	23	62	170%	55	-11%



## Program Activity

	FY 2016	FY 2017	% Change	FY 2018	% Change
Distinct productions	4	1	-75%		-100%
Total performances	9	1	-89%	3	200%
Distinct classes/workshops	5	2	-60%	3	50%
Total classes/class sessions	7	2	-71%	0	-100%
Distinct lectures	3	4	33%	1	-75%
Lecture occurrences	3	4	33%		-100%
Conferences hosted	1	2	100%	1	-50%
Fairs/festivals/parades	3	4	33%	3	-25%
Competitions hosted	1	1	0%	1	0%
Physical books	0	0	n/a	130	n/a
Book titles	0		n/a	1	n/a
Digital books	0	20	n/a	19	-5%
Periodical titles published	1	1	0%	1	0%
Periodical issues published	3	2	-33%	2	0%
Periodicals distributed	3,090	2	-100%	4	100%
Distinct publications	3	2	-33%	2	0%
Publications distributed	3,090	22	-99%	153	595%
Distinct other programs	1	3	200%	2	-33%
Other programs occurrences	1	3	200%	7	133%

## Key advocacy Issues

FY 2016 Equity of instruction for ALL students

Teacher Certification

Teacher Evaluation

FY 2017 Teacher certification

Teacher evaluation

Equity of access for all PK-12 students

Quality of instruction

FY 2018 Equal access to a top-quality music education for all Michigan students

Music education-certified instructors in all music classrooms, statewide

Fair teacher evaluation standards for arts/music educators

Full funding for Titles I, II, and IV of the statewide ESSA plan