



Organization Information

Organization name: Siskiyou County Arts Council

City: Mount Shasta

State: CA

County: Siskiyou

NISP Discipline: 14 - Multidisciplinary

NISP Institution: 16 - Arts Council/Agency

NTEE: A26 - Arts & Humanities Councils & Agenc

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

Federal ID # 475213441

Year organization founded: 2016

Organization type: 501(c)3 nonprofit organization

Fiscal year end date: 06-30

DUNS # 080337266

Full-time staff: 0

Paid FTEs: 0

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

Organizational Financial History

	FY 2016	FY 2017	% Change	FY 2018	% Change
Total revenue	\$7,659	\$82,847	982%	\$123,484	49%
Total expenses	\$6,970	\$46,453	566%	\$120,301	159%
Change in net assets	\$689	\$36,394	5,182%	\$3,183	-91%
Total net assets	\$0	\$34,151	n/a	\$0	-100%

Program Activity

	FY 2016	FY 2017	% Change	FY 2018	% Change
Distinct events		1	n/a	1	0%
Total events		5	n/a	4	-20%
Distinct other programs			n/a	1	n/a
Other programs occurrences			n/a	4	n/a

Mission

The mission of the Siskiyou County Arts Council is to cultivate strong and creative communities in Siskiyou County.

Attendance

In-person Participation	FY 2016	FY 2017	% Change	FY 2018	% Change
In-person participation - paid		0	n/a		n/a
In-person participation - free		260	n/a	82	-68%
Total in-person participation	0	260	n/a	82	-68%

Staffing

Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
Part-time or One-time Volunteers		2	n/a	5	150%
Part-time or One-time Volunteers - FTEs		0.05	n/a	0.13	160%
Independent Contractors	1	3	200%	3	0%

Balance Sheet

Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Current assets					
Cash			n/a		n/a
Receivables	\$0	\$0	n/a	\$0	n/a
Investments			n/a		n/a
Prepaid expenses & other	\$0	\$0	n/a	\$0	n/a
Total current assets	\$0	\$0	n/a	\$0	n/a
Non-current investments					
Fixed assets (net)			n/a		n/a
Other non-current assets	\$0	\$0	n/a	\$0	n/a
Total non-current assets			n/a		n/a
Total assets	\$0	\$0	n/a	\$0	n/a
Liabilities & Net Assets					
Liabilities & Net Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Liabilities					
Accounts payable & other	\$0	\$0	n/a	\$0	n/a
Loans & other debt			n/a		n/a
Deferred revenue			n/a		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		\$15,151	n/a		-100%
Temporarily restricted		\$19,000	n/a		-100%
Permanently restricted		\$0	n/a		n/a
Total net assets	\$0	\$34,151	n/a	\$0	-100%
Total liabilities & net assets	\$0	\$34,151	n/a	\$0	-100%

Balance Sheet Metrics

	FY 2016	FY 2017	FY 2018
Months of operating cash			
Total working capital			
Current ratio	n/a	n/a	n/a
Debt service impact			0%

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. $\text{Cash} + \text{Cash Equivalents} / (\text{Total Expense} / 12)$. 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. 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 $\text{Unrestricted Net Assets} - (\text{Net Fixed Assets} - \text{Mortgage Debt})$.

Revenue Details

Operating Revenue

Earned - Program	FY 2016	FY 2017	% Change	FY 2018	% Change
Membership revenue			n/a		n/a
Fiscal sponsorship administration fees			n/a	\$8,638	n/a
Total earned - program		\$5,000	n/a	\$8,638	73%

Earned - Non-program

Sponsorship revenue			n/a	\$125	n/a
Total earned - non-program		\$0	n/a	\$125	n/a
Total earned revenue	\$0	\$5,000	n/a	\$8,763	75%

Contributed	FY 2016	FY 2017	% Change	FY 2018	% Change
Trustee & board	\$0	\$300	n/a	\$800	167%
Individual	\$0	\$200	n/a	\$76,904	38,352%
Corporate	\$7,659	\$0	-100%	\$0	n/a
Foundation	\$0	\$1,000	n/a	\$0	-100%
City government	\$0	\$0	n/a	\$0	n/a
County government	\$0	\$2,500	n/a	\$4,000	60%
State government	\$0	\$22,518	n/a	\$29,897	33%
Federal government	\$0	\$0	n/a	\$0	n/a
Tribal contributions			n/a	\$0	n/a
Parent organization support			n/a		n/a
In-kind operating contributions	\$0	\$1,329	n/a	\$3,120	135%
Other contributions	\$0	\$50,000	n/a	\$0	-100%
Total contributed revenue	\$7,659	\$77,847	916%	\$114,721	47%
Operating investment revenue	\$0	\$0	n/a	\$0	n/a
Total operating revenue	\$7,659	\$82,847	982%	\$123,484	49%
Total non-operating revenue*			n/a		n/a
Total revenue	\$7,659	\$82,847	982%	\$123,484	49%
Total revenue less in-kind	\$7,659	\$81,518	964%	\$120,364	48%

* This line contains: non-operating investment income, transfers & reclassifications, prior period adjustments, net assets released from restriction, non-operating contributed revenue, non-operating in kind contributions and other non-operating revenue.

Expense Details

	FY 2016	FY 2017	% Change	FY 2018	% Change
Personnel expenses - Operating					
Independent contractors	\$5,000	\$22,800	356%	\$39,586	74%
Professional fees	\$200	\$780	290%	\$560	-28%
Total personnel expenses - Operating	\$5,200	\$23,580	353%	\$40,146	70%
Non-personnel expenses - Operating					
Advertising and promotion	\$0	\$32	n/a	\$630	1,869%
Conferences and meetings	\$0	\$0	n/a	\$150	n/a
Dues and subscriptions	\$0	\$0	n/a	\$487	n/a
Grant awards and similar amounts paid	\$0	\$21,000	n/a	\$70,629	236%
Insurance	\$0	\$0	n/a	\$1,046	n/a
Occupancy costs	\$0	\$200	n/a	\$0	-100%
Office and administration	\$1,770	\$360	-80%	\$5,465	1,418%
Printing, postage and shipping	\$0	\$311	n/a	\$243	-22%
Travel	\$0	\$912	n/a	\$846	-7%
Productions and events costs	\$0	\$0	n/a	\$300	n/a
Other operating expenses	\$0	\$58	n/a	\$359	519%
Total non-personnel expenses - Operating	\$1,770	\$22,873	1,192%	\$80,155	250%
Total operating expenses	\$6,970	\$46,453	566%	\$120,301	159%
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	\$6,970	\$46,453	566%	\$120,301	159%
Total expenses less in-kind	\$6,970	\$45,124	547%	\$117,181	160%