



Mission Cultural Center for Latino Arts San Francisco Arts Commission Cultural Centers



ORGANIZATION INFORMATION

Organization Name	<u>Mission Cultural Center for Latino Arts</u>	Year Organization Founded	<u>1977</u>
Address	<u>2868 Mission Street, San Francisco, CA 94110-3908</u>	Number of Board Members	<u>9</u>
County	<u>San Francisco</u>	Fiscal Year End Date	<u>06/30</u>
Federal ID #	<u>94-2576484</u>	DUNS Number	<u>197403959</u>
		City Council District	<u>9</u>

This applicant is audited or reviewed by an independent accounting firm.

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

* The value is less than -999% or greater than +9999%.

REVENUE

Earned	FY 2010	FY 2011	% chg	FY 2012	% chg
1 Admissions	\$30,874	\$9,536	-69%	\$8,725	-9%
2 Ticket Sales	\$201,209	\$36,807	-82%	\$27,606	-25%
3 Tuitions	\$0	\$213,217	n/a	\$212,916	~0%
4 Workshop & Lecture Fees	\$5,019	\$3,664	-27%	\$10,334	182%
5 Touring Fees	\$0	\$0	n/a	\$1,034	n/a
6 Special Events - Non-fundraising	\$0	\$0	n/a	\$0	n/a
7 Gift Shop/Merchandise Sales	\$9,489	\$9,583	1%	\$8,033	-16%
7a Gallery/Publication Sales	\$3,423	\$0	n/a	\$0	n/a
8 Food Sales/Concession Revenue	\$5,098	\$1,405	-72%	\$3,793	170%
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	\$0	\$2,695	n/a	\$0	n/a
12 Rental Income	\$30,590	\$42,754	40%	\$40,926	-4%
13 Royalties/Rights & Reproductions	\$0	\$0	n/a	\$0	n/a
14 Advertising Revenue	\$0	\$0	n/a	\$0	n/a
15 Sponsorship Revenue	\$6,101	\$80	-99%	\$3,000	3650%
16 Investments-Realized Gains (Losses)	\$0	\$0	n/a	\$0	n/a
17 Investments-Unrealized Gains (Losses)	\$0	\$0	n/a	\$0	n/a
18 Interest & Dividends	\$3,655	\$4,013	10%	\$0	n/a
19 Other Earned Revenue	\$496	\$0	n/a	\$3,779	n/a
20 Total Earned Revenue	\$295,954	\$323,754	9%	\$320,146	-1%

REVENUE (Continued)

Contributed	FY 2010	FY 2011	% chg	FY 2012	% chg
21 Trustee/Board Contributions	\$450	\$200	-56%	\$275	38%
22 Individual Contributions	\$3,882	\$3,681	-5%	\$6,578	79%
23 Corporate Contributions	\$5,109	\$4,138	-19%	\$699	-83%
24 Foundation Contributions	\$20,798	\$18,141	-13%	\$9,921	-45%
25 Government - City	\$527,815	\$526,294	~0%	\$523,605	-1%
26 Government - County	\$0	\$0	n/a	\$0	n/a
27 Government - State	\$0	\$0	n/a	\$0	n/a
28 Government - Federal	\$0	\$2,000	n/a	\$34,488	1624%
28a Tribal Contributions	\$0	\$0	n/a	\$0	n/a
29 Special Events - Fundraising	\$3,474	\$0	n/a	\$14,012	n/a
30 Other Contributions	\$0	\$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	\$840,000	\$840,000	0%	\$871,470	4%
32 Net Assets Released from Restrictions	\$0	\$0	n/a	\$0	n/a
33 Total Contributed Revenue and Net Assets Released from Restrictions	\$1,401,528	\$1,394,454	-1%	\$1,461,048	5%
34 Total Earned and Contributed Revenue Including Net Assets Released	\$1,697,482	\$1,718,208	1%	\$1,781,194	4%
35 Transfers & Reclassifications	\$0	\$0	n/a	\$0	n/a
Total Revenue	FY 2010	FY 2011	% chg	FY 2012	% chg
36 Total Revenue	\$1,697,482	\$1,718,208	1%	\$1,781,194	4%
Total Unrestricted Revenue	\$1,697,482	\$1,718,208	1%	\$1,756,750	2%
Total Unrestricted Revenue Less In-Kind	\$857,482	\$878,208	2%	\$885,280	1%

EXPENSE

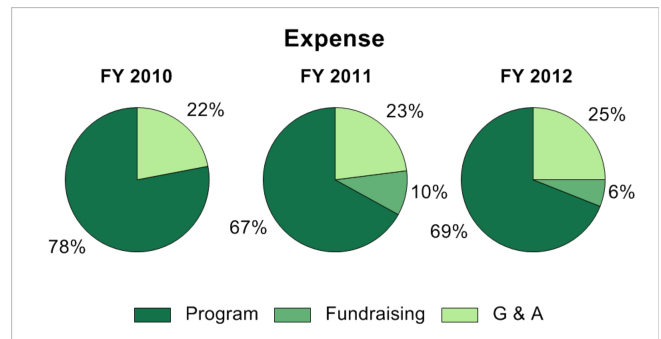
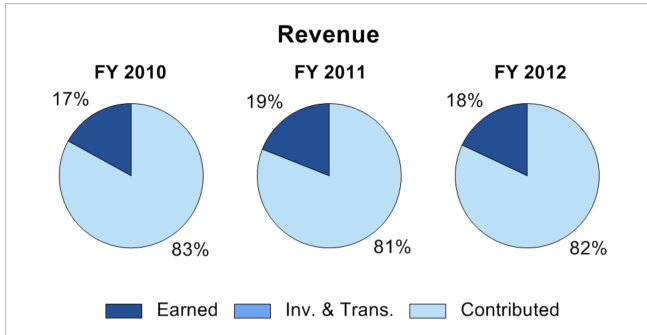
Expense	FY 2010	FY 2011	% chg	FY 2012	% chg
1 Total Salaries & Fringe (From Section 5)	\$484,788	\$534,564	10%	\$528,104	-1%
2 Accounting	\$5,162	\$0	n/a	\$0	n/a
3 Advertising and Marketing	\$12,571	\$11,897	-5%	\$11,578	-3%
4 Artist Commission Fees	\$0	\$0	n/a	\$0	n/a
4a Artist Consignments	\$0	\$0	n/a	\$0	n/a
5 Artists & Performers - Non-Salaried	\$180,196	\$180,277	~0%	\$225,317	25%
6 Audit	\$0	\$0	n/a	\$0	n/a
7 Bank Fees	\$3,708	\$4,233	14%	\$3,635	-14%
8 Repairs & Maintenance	\$6,764	\$10,871	61%	\$13,491	24%
9 Catering & Hospitality	\$0	\$0	n/a	\$0	n/a
10 Collections Conservation	\$0	\$0	n/a	\$0	n/a
11 Collections Management	\$0	\$0	n/a	\$0	n/a

EXPENSE (Continued)

12	Conferences & Meetings	\$4,231	\$10,547	149%	\$23,522	123%
13	Cost of Sales	\$0	\$0	n/a	\$0	n/a
14	Depreciation	\$6,236	\$8,506	36%	\$7,528	-11%
15	Dues & Subscriptions	\$4,490	\$3,919	-13%	\$5,933	51%
16	Equipment Rental	\$14,137	\$10,070	-29%	\$25,730	156%
17	Facilities - Other	\$0	\$0	n/a	\$0	n/a
18	Fundraising Expenses - Other	\$0	\$0	n/a	\$0	n/a
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	\$840,000	\$840,000	0%	\$871,470	4%
23	Insurance	\$12,736	\$20,449	61%	\$19,125	-6%
24	Interest Expense	\$0	\$0	n/a	\$0	n/a
25	Internet & Website	\$0	\$0	n/a	\$0	n/a
26	Investment Fees	\$0	\$0	n/a	\$0	n/a
27	Legal Fees	\$0	\$0	n/a	\$0	n/a
28	Lodging & Meals	\$0	\$0	n/a	\$0	n/a
29	Major Repairs	\$0	\$0	n/a	\$0	n/a
30	Office Expense - Other	\$0	\$0	n/a	\$0	n/a
31	Other	\$0	\$0	n/a	\$1,701	n/a
32	Postage & Shipping	\$1,817	\$1,676	-8%	\$5,005	199%
33	Printing	\$0	\$0	n/a	\$0	n/a
34	Production & Exhibition Costs	\$11,633	\$10,137	-13%	\$16,190	60%
34a	Programs - Other	\$6,269	\$6,407	2%	\$6,970	9%
35	Professional Development	\$0	\$0	n/a	\$0	n/a
36	Professional Fees - Other	\$0	\$0	n/a	\$0	n/a
37	Public Relations	\$0	\$0	n/a	\$0	n/a
38	Rent	\$0	\$0	n/a	\$0	n/a
38a	Recording & Broadcast Costs	\$0	\$0	n/a	\$0	n/a
38b	Royalties/Rights & Reproductions	\$0	\$0	n/a	\$0	n/a
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	\$18,670	\$19,629	5%	\$21,700	11%
41	Telephone	\$25,786	\$28,473	10%	\$37,021	30%
42	Touring	\$0	\$0	n/a	\$0	n/a
43	Travel	\$0	\$0	n/a	\$0	n/a
44	Utilities	\$17,807	\$17,099	-4%	\$24,397	43%
Total Expense		FY 2010	FY 2011	% chg	FY 2012	% chg
45	Total Expenses	\$1,657,001	\$1,718,754	4%	\$1,848,417	8%
	Total Expenses Less In-Kind	\$817,001	\$878,754	8%	\$976,947	11%
	Change in Unrestricted Assets	\$40,481	(\$546)	-101%	(\$91,667)	*
	Change in Temporarily Restricted Assets	\$0	\$0	n/a	\$24,444	n/a
	Change in Permanently Restricted Assets	\$0	\$0	n/a	\$0	n/a
46	Change in Total Net Assets	\$40,481	(\$546)	-101%	(\$67,223)	*

FINANCIAL SUMMARY

Financial Activity	FY 2010	FY 2011	% chg	FY 2012	% chg
Unrestricted Activity					
Revenue					
Earned					
Program	\$247,122	\$265,999	8%	\$267,394	1%
Non-program	\$45,177	\$53,742	19%	\$52,752	-2%
Total Earned	\$292,299	\$319,741	9%	\$320,146	~0%
Investment & Transfers					
Realized Gains/Losses	\$0	\$0	n/a	\$0	n/a
Unrealized Gains/Losses	\$0	\$0	n/a	\$0	n/a
Interest & Dividends	\$3,655	\$4,013	10%	\$0	n/a
Transfers & Reclassifications	\$0	\$0	n/a	\$0	n/a
Contributed	\$1,401,528	\$1,394,454	-1%	\$1,436,604	3%
Total Unrestricted Revenue	\$1,697,482	\$1,718,208	1%	\$1,756,750	2%
Expenses					
Program	\$1,294,153	\$1,144,849	-12%	\$1,283,584	12%
Fundraising	\$3,981	\$170,718	4188%	\$104,447	-39%
General & administrative	\$358,867	\$403,187	12%	\$460,386	14%
Total Expenses	\$1,657,001	\$1,718,754	4%	\$1,848,417	8%
Net Total Activity	\$40,481	(\$546)	-101%	(\$67,223)	*



INVESTMENTS

Endowments - Board Designated	FY 2010	FY 2011	FY 2012
1 Investments Balance - Beginning of Year	\$0	\$0	\$0
2 Investments Balance - End of Year	\$0	\$0	\$0

Endowments - Term	FY 2010	FY 2011	FY 2012
3 Investments Balance - Beginning of Year	\$0	\$0	\$0
4 Investments Balance - End of Year	\$0	\$0	\$0

Endowments - Permanently Restricted	FY 2010	FY 2011	FY 2012
5 Investments Balance - Beginning of Year	\$0	\$0	\$0
6 Investments Balance - End of Year	\$0	\$0	\$0

Investments - All Other	FY 2010	FY 2011	FY 2012
7 Investments Balance - Beginning of Year	\$0	\$0	\$0
8 Investments Balance - End of Year	\$0	\$0	\$0

LOANS

Credit Line	FY 2010	FY 2011	FY 2012
1 Balance - Beginning of Year	\$0	\$0	\$0
2 Additional Borrowings During the Fiscal Year	\$0	\$0	\$0
3 Total Repayments During the Fiscal Year (must be a negative number)	\$0	\$0	\$0
4 Balance - End of Year	\$0	\$0	\$0
5 Credit Line Limit	\$20,000	\$20,000	\$20,000
6 Credit Line Rate	10	10	10

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.

Assets	FY 2010	FY 2011	% chg	FY 2012	% chg
Current Assets					
Cash	\$143,082	\$98,731	-31%	\$43,058	-56%
Receivables	\$5,643	\$6,895	22%	\$14,588	112%
Prepaid Expenses & Other	\$2,272	\$2,743	21%	\$9,945	263%
Total Current Assets	\$150,997	\$108,369	-28%	\$67,591	-38%
Investments	\$0	\$0	n/a	\$0	n/a
Fixed Assets (net)	\$35,070	\$32,824	-6%	\$25,296	-23%
Non-Current Assets	\$0	\$0	n/a	\$0	n/a
Total Assets	\$186,067	\$141,193	-24%	\$92,887	-34%
Liabilities & Net Assets					
Liabilities					
Current Liabilities					
Accounts Payable & Other	\$64,277	\$19,472	-70%	\$35,529	82%
Loans & Other Debt	\$0	\$0	n/a	\$0	n/a
Deferred Revenue	\$3,566	\$4,043	13%	\$6,903	71%
Total Current Liabilities	\$67,843	\$23,515	-65%	\$42,432	80%
Non-Current Liabilities	\$0	\$0	n/a	\$0	n/a
Total Liabilities	\$67,843	\$23,515	-65%	\$42,432	80%
Net Assets					
Unrestricted	\$118,224	\$117,678	~0%	\$26,011	-78%
Temporarily Restricted	\$0	\$0	n/a	\$24,444	n/a
Permanently Restricted	\$0	\$0	n/a	\$0	n/a
Total Net Assets	\$118,224	\$117,678	~0%	\$50,455	-57%
Total Liabilities & Net Assets	\$186,067	\$141,193	-24%	\$92,887	-34%

BALANCE SHEET TRENDS: FINANCIAL POSITION

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

Financial Position	FY 2010	FY 2011	FY 2012
Net assets as a % of total expenses	7%	7%	3%
Total Working Capital	\$83,154	\$84,854	\$715
Fixed Assets (net)	\$35,070	\$32,824	\$25,296
Total Endowment	\$0	\$0	\$0
Total Debt	\$0	\$0	\$0

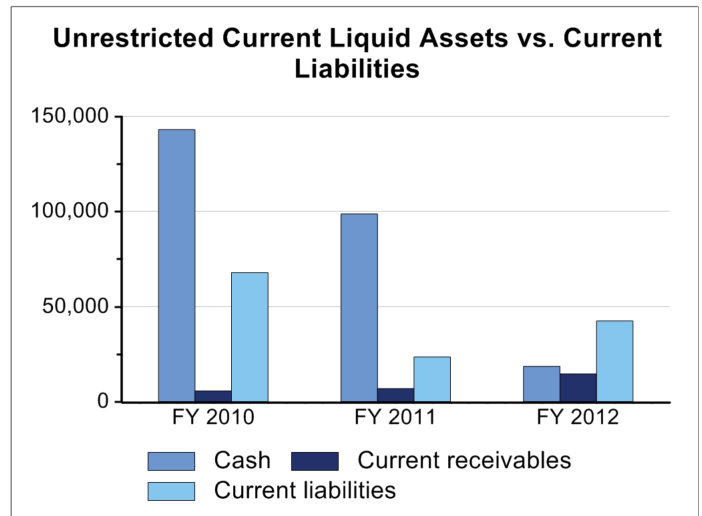
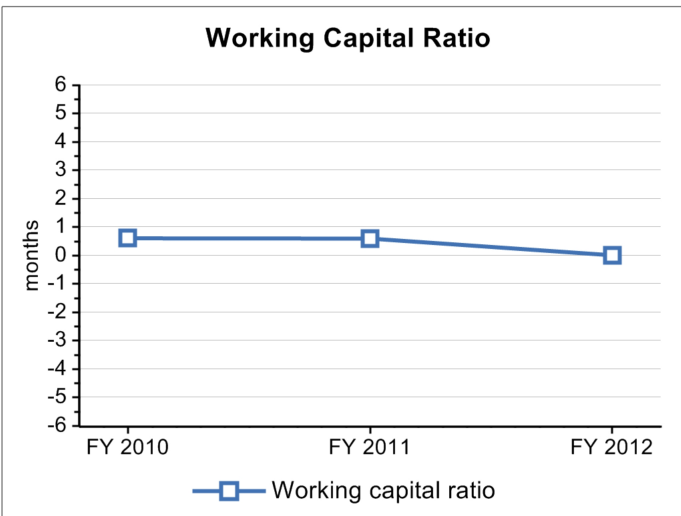
Net assets as a % of total expenses measures the net worth of an organization in relationship to its operating size. It is calculated as total net assets divided by total expense. If the trend is level or increasing, then total net assets are keeping pace with growth in operating expenses.

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.



The Working Capital Ratio relates working capital to the size of the operation, showing how many months of operating expenses are available to meet current needs. The graph at the right looks at the most liquid of the organization's unrestricted current assets in comparison to its current liabilities.

DESCRIPTIONS

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

REVENUE

19a If Other Earned Revenue, Briefly Describe

Gifts Certificate & Other earn revenue

31a In-Kind Contributions, Briefly Describe

Rent In-Kind \$840,000 and Volunteer \$31,470

EXPENSES

31a If Other, Briefly Describe

Bad Debt

34b Programs - Other, Briefly Describe

Payroll services expenses

NON-FINANCIAL INFORMATION (Section 11)

A - Number of Contributors	FY 2010	FY 2011	% chg	FY 2012	% chg
A1 Individuals	96	174	81%	200	15%
A2 Board	9	2	-78%	3	50%
A3 Corporate	6	7	17%	4	-43%
A4 Foundation	5	6	20%	6	0%
A5 Government (Federal, State & Local)	1	2	100%	2	0%
B- Space (Square Footage)					
B- Space (Square Footage)	FY 2010	FY 2011	% chg	FY 2012	% chg
B1 Owned Space	0	0	n/a	0	n/a
B2 Rented Space	16,928	0	n/a	0	n/a
B3 Donated/In-Kind Space	0	32,230	n/a	35,000	9%
C - Attendance (number of people)					
C - Attendance (number of people)	FY 2010	FY 2011	% chg	FY 2012	% chg
C1 Total Paid Attendance	33,000	7,668	-77%	24,323	217%
Physical	33,000	7,668	-77%	24,323	217%
Virtual	0	0	n/a	0	n/a
C2 Total Free Attendance	1,200	2,660	122%	2,500	-6%
Physical	1,200	2,660	122%	2,500	-6%
Virtual	0	0	n/a	0	n/a
C3 Total Attendance	34,200	10,328	-70%	26,823	160%
C4 Children 18 and under	250	1,962	685%	924	-53%
C5 Number of Groups of Children 18 and Under	78	65	-17%	80	23%
C5a Number of other groups	30	12	-60%	6	-50%
C6 Attendance - Classes/Workshops	15,000	9,500	-37%	17,392	83%
E - Subscribers & Members					
E - Subscribers & Members	FY 2010	FY 2011	% chg	FY 2012	% chg
E1 Paying Subscribers - Performance	0	0	n/a	0	n/a
E1a Paying Subscribers - Media	0	0	n/a	0	n/a
E1b Non-paying Subscribers - Media	0	0	n/a	0	n/a
E2 Paying Members	0	0	n/a	0	n/a
E3 How many people are both members and subscribers?	0	0	n/a	0	n/a

NON-FINANCIAL INFORMATION (Continued)

F - Pricing (In Dollars)	FY 2010	FY 2011	% chg	FY 2012	% chg
F1 Average Adult Price	\$15.00	\$10.00	-33%	\$12.00	20%
F2 Average Child Price	\$7.00	\$5.00	-29%	\$10.00	100%
F3 Average Senior Citizen Price	\$7.00	\$7.00	0%	\$10.00	43%
F4 Average Student Price	\$7.00	\$7.00	0%	\$10.00	43%
F5 Highest Single Price	\$15.00	\$20.00	33%	\$20.00	0%
F6 Lowest Single Price	\$5.00	\$5.00	0%	\$5.00	0%
F7 Median Price	\$10.00	\$8.00	-20%	\$8.00	0%
F8 Average Adult Tuition/Workshop Price	\$0.00	\$10.00	n/a	\$10.00	0%
F9 Average Child Tuition/Workshop Price	\$250.00	\$250.00	0%	\$275.00	10%
F10 Average Publication Price	\$0.00	\$0.00	n/a	\$0.00	n/a
F11 Average Fundraising Special Event Price	\$0.00	\$50.00	n/a	\$50.00	0%
F12 Average Non-fundraising Special Event Price	\$0.00	\$0.00	n/a	\$0.00	n/a
F13 Average Media Content Price	\$0.00	\$0.00	n/a	\$0.00	n/a
G - Program Activity (number of events)	FY 2010	FY 2011	% chg	FY 2012	% chg
G1 Live Productions - Self-Produced	4	14	250%	10	-29%
G1a Live Productions - Presented Only	0	31	n/a	51	65%
G2 Public Performances - Home	4	45	1025%	35	-22%
G3 Public Performances - Away	0	0	n/a	4	n/a
G3a Online/radio/television programs	0	0	n/a	6	n/a
G4 Permanent Exhibitions	0	0	n/a	0	n/a
G5 Temporary Exhibitions	8	8	0%	7	-12%
G6 Classes/Workshops - for the public/constituents	10	55	450%	174	216%
G7 Classes/Workshops - for professional artists	3	0	n/a	4	n/a
G7a Publications	0	0	n/a	0	n/a
G7b Number of Publications Distributed	0	0	n/a	0	n/a
G8 Tours	78	0	n/a	0	n/a
G8a Number of Tour Occurrences	0	0	n/a	0	n/a
G9 Films	20	21	5%	15	-29%
G9a Number of Film Screenings	0	21	n/a	15	-29%
G10 Lectures	5	4	-20%	3	-25%
G10a Number of Lecture Occurrences	0	4	n/a	4	0%
G11 Exhibition Openings	10	8	-20%	7	-12%
G12 World Premieres	0	1	n/a	0	n/a
G13 National Premieres	0	2	n/a	0	n/a
G14 Local Premieres	0	14	n/a	0	n/a
G15 Works Commissioned	0	2	n/a	1	-50%
G16 Workshops or readings of new works	0	0	n/a	7	n/a
G17 Programs - Other	0	0	n/a	1	n/a
G17a Number of Programs - Other Occurrences	0	0	n/a	10	n/a
G18 Off-site School Programs	0	0	n/a	0	n/a
G18a Number of Off-site School Program Occurrences	0	0	n/a	0	n/a
G19 Facility Rentals - By your org. for your program use	0	241	n/a	118	-51%
G20 Facility Rentals - By your org. for your non-program use	0	0	n/a	0	n/a
G21 Rentals of your facility by others	70	75	7%	129	72%

NON-FINANCIAL INFORMATION (Continued)

I - Staff & Non-Staff Statistics (# of people)	FY 2010	FY 2011	% chg	FY 2012	% chg
11 Full-time Permanent Employees	2.00	3.00	50%	3.00	0%
12 Part-time/Seasonal Employees	23.00	14.00	-39%	14.00	0%
13 Part-time/Seasonal Empl. - FTEs	5.00	8.99	80%	9.51	6%
14 Full-time Volunteers	0.00	0.00	n/a	0.00	n/a
15 Part-time Volunteers	192.00	177.00	-8%	122.00	-31%
16 Part-time Volunteers - FTEs	1.01	1.13	12%	1.50	33%
17 Independent Contractors	48.00	44.00	-8%	3.00	-93%
18 Independent Contractors - FTEs	7.75	2.36	-70%	0.06	-97%
19 Interns/Apprentices	2.00	5.00	150%	8.00	60%
110 Interns/Apprentices - FTEs	0.08	0.20	150%	0.38	90%

STAFFING TRENDS

Full Time Equivalents (FTEs) - Paid Staff	FY 2010	FY 2011	% chg	FY 2012	% chg
Program					
Artist & Performers	0.00	0.00	n/a	0.00	n/a
Program - All Other	2.00	6.08	204%	4.66	-23%
Total Program	2.00	6.08	204%	4.66	-23%
Fundraising	0.00	1.03	n/a	0.25	-76%
General & Administrative	5.00	4.88	-2%	7.60	56%
Total FTEs	7.00	11.99	71%	12.51	4%

Total FTEs includes full-time and part-time staff, and does not include independent contractors, volunteers, interns and apprentices.

Full-time equivalents (FTEs) are the number of full-time staff that non-full-time staff are judged to constitute. For example, two part-time staff members working 20 hours per week year-round are equal to one full-time equivalent (FTE).

Salaries and Fringe Benefits	FY 2010	FY 2011	% chg	FY 2012	% chg
Program					
Artist & Performers	\$0	\$0	n/a	\$0	n/a
Program - All Other	301,991	251,460	-17%	296,676	18%
Total Program	301,991	251,460	-17%	296,676	18%
Fundraising	0	57,769	n/a	5,324	-91%
General & Administrative	182,797	225,335	23%	226,104	~0%
Total Salaries and Fringe	\$484,788	\$534,564	10%	\$528,104	-1%

Total Salaries and Fringe are for employees on an organization's payroll. Commissioned and contracted artists appear in the table below.

Other Artistic Fees	FY 2010	FY 2011	% chg	FY 2012	% chg
Artist Commission Fees	\$0	\$0	n/a	\$0	n/a
Artist Consignments	0	0	n/a	0	n/a
Artists & Performers - Non-Salaried	180,196	180,277	~0%	225,317	25%
Professional Fees - Other	0	0	n/a	0	n/a
Royalties/Rights & Reproductions	0	0	n/a	0	n/a
Total Other Artistic Fees	\$180,196	\$180,277	~0%	\$225,317	25%