



Holocaust Memorial Center Notes on our 2019 Data Arts Funder Report

2019 was a very good year for operational support for the Holocaust Memorial Center. Although our financials reflect an increase in expenses and a decrease in contributed revenue over 2018, assets are up and liabilities are down. We continue to reduce our debt as we grow.

On page 1, you will note that general and administrative expenses are down 26% while program expenses are up 21%. This correlates to two things: Staffing changes and aligning our staff with our priorities. Page 11 of our report reflects a staffing change of one new full-time employee and four new part-time employees. In 2019, we refocused some of our talented staff away from general and administrative operating expenses toward direct programming. Consequently, each of these operating expense categories shows a 13-18% upward or downward shift.

On page 5, our total contributed revenue shows a decrease of approximately \$500,000, or 16%. FY2018 was an unusually successful year in that we received several very large one-time gifts. It is important to note that FY2019 contributed revenue reflects a 45% increase over FY2017.

Also on page 5, you will see that our fundraising expenses increased by 20%. In 2019, we launched a comprehensive fundraising campaign. We also changed the venue for our annual fundraising dinner. Both of these incurred increased fundraising investment that we expect to yield a high rate of return in future years.

Organization Information

Organization name: Holocaust Memorial Center

City: Farmington

State: MI

County: Oakland

NISP Discipline: 11 - Interdisciplinary

NISP Institution: 9 - Other Museum

NTEE: A54 - History Museums

Applicant is audited or reviewed by an independent accounting firm.

Federal ID # 382402635

Year organization founded: 1982

Organization type: 501(c)3 nonprofit organization

Fiscal year end date: 12-31

DUNS #

Full-time staff: 27

Paid FTEs: 30.24

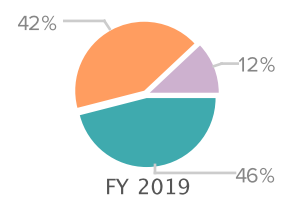
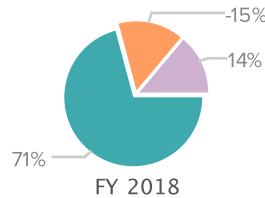
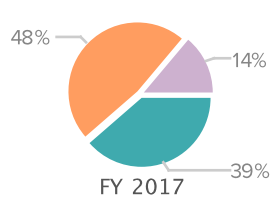
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Financial Summary

Unrestricted Activity	FY 2017	FY 2018	% Change	FY 2019	% Change
Unrestricted operating revenue					
Earned program	\$439,622	\$498,104	13%	\$552,622	11%
Earned non-program	\$77,697	\$84,275	8%	\$83,977	-0%
Total earned revenue	\$517,319	\$582,379	13%	\$636,599	9%
Investment revenue	\$1,804,230	-\$655,100	-136%	\$2,267,220	446%
Contributed revenue	\$1,461,226	\$2,992,247	105%	\$2,458,858	-18%
Total unrestricted operating revenue	\$3,782,775	\$2,919,526	-23%	\$5,362,677	84%
Operating expenses					
Program	\$2,261,787	\$2,445,159	8%	\$2,961,909	21%
Fundraising	\$335,030	\$363,016	8%	\$433,893	20%
General & administrative	\$442,727	\$637,707	44%	\$474,463	-26%
Total operating expenses	\$3,039,544	\$3,445,882	13%	\$3,870,265	12%
Net unrestricted activity - Operating	\$743,231	-\$526,356	-171%	\$1,492,412	384%
Net unrestricted activity - Non-operating		\$0	n/a		n/a
Total net unrestricted activity	\$743,231	-\$526,356	-171%	\$1,492,412	384%
Net restricted activity	\$335,793	\$30,966	-91%	\$272,984	782%
Net total activity	\$1,079,024	-\$495,390	-146%	\$1,765,396	456%

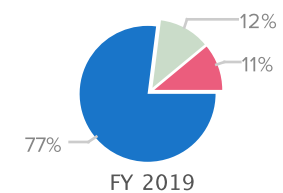
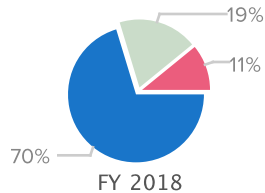
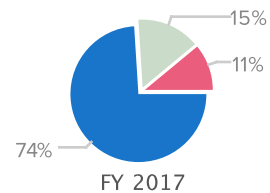
Revenue by Source

- Earned
- Investment
- Contributed



Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



Financial Summary

Balance Sheet Summary	FY 2017	FY 2018	% Change	FY 2019	% Change
Assets					
Current assets	\$12,377,339	\$11,328,522	-8%	\$13,390,907	18%
Non-current assets	\$13,658,881	\$13,385,285	-2%	\$13,518,807	1%
Total Assets	\$26,036,220	\$24,713,807	-5%	\$26,909,714	9%
Liabilities					
Current liabilities	\$135,457	\$188,434	39%	\$2,779,293	1,375%
Non-current liabilities	\$2,899,260	\$2,019,260	-30%		-100%
Total liabilities	\$3,034,717	\$2,207,694	-27%	\$2,779,293	26%
Net assets					
Unrestricted	\$21,597,932	\$21,071,576	-2%	\$22,422,900	6%
Restricted	\$1,403,571	\$1,434,537	2%	\$1,707,521	19%
Total net assets	\$23,001,503	\$22,506,113	-2%	\$24,130,421	7%
Total liabilities & net assets	\$26,036,220	\$24,713,807	-5%	\$26,909,714	9%

Mission

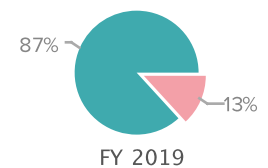
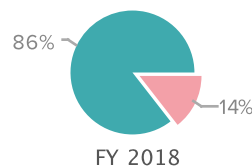
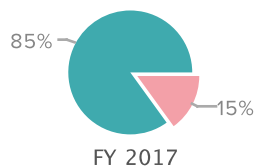
It is the mission of the Holocaust Memorial Center Zekelman Family Campus to remember those who perished and survived the Holocaust and, in a world increasingly faced with sectarian strife and intolerance, to set forth the lessons of the Holocaust as a model for teaching ethical conduct and responsible decision-making. By highlighting those individuals who, in the midst of evil, stood for the best rather than the worst of human nature, the Holocaust Memorial Center seeks to contribute to maintaining an open, free society.

Revenue Details

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
Operating Revenue	Total	Total	Total	Unrestricted	Restricted
Earned - Program					
Membership revenue	\$234,058	\$284,566	\$299,641	\$299,641	
Admissions	\$183,055	\$199,319	\$187,374	\$187,374	
Other program revenue	\$22,509	\$14,219	\$65,607	\$65,607	
Total earned - program	\$439,622	\$498,104	\$552,622	\$552,622	\$0
Earned - Non-program					
Gift shop and merchandise fees	\$77,697	\$84,275	\$83,476	\$83,476	
Other earned revenue			\$501	\$501	
Total earned - non-program	\$77,697	\$84,275	\$83,977	\$83,977	\$0
Total earned revenue	\$517,319	\$582,379	\$636,599	\$636,599	
Contributed					
Trustee & board	\$415,521	\$436,372	\$795,578	\$795,578	
Individual	\$631,150	\$873,489	\$893,713	\$893,713	
Corporate	\$141,051	\$714,017	\$465,847	\$465,847	
Foundation	\$442,611	\$455,000	\$395,000	\$273,720	\$121,280
County government	\$200	\$0	\$0		
State government	\$28,000	\$607,000	\$30,000	\$30,000	
In-kind operating contributions	\$6,250	\$0	\$0		
Net assets released from restriction	\$0	\$0	\$0		
Total contributed revenue	\$1,664,783	\$3,085,878	\$2,580,138	\$2,458,858	\$121,280
Operating investment revenue	\$1,936,466	-\$717,765	\$2,418,924	\$2,267,220	\$151,704
Total operating revenue	\$4,118,568	\$2,950,492	\$5,635,661	\$5,362,677	\$272,984
Total operating revenue less in-kind	\$4,112,318	\$2,950,492	\$5,635,661	\$5,362,677	\$272,984
Transfers and re-classifications		\$0			
Total non-operating revenue	\$0	\$0	\$0		
Total revenue	\$4,118,568	\$2,950,492	\$5,635,661	\$5,362,677	\$272,984
Total revenue less in-kind	\$4,112,318	\$2,950,492	\$5,635,661	\$5,362,677	\$272,984

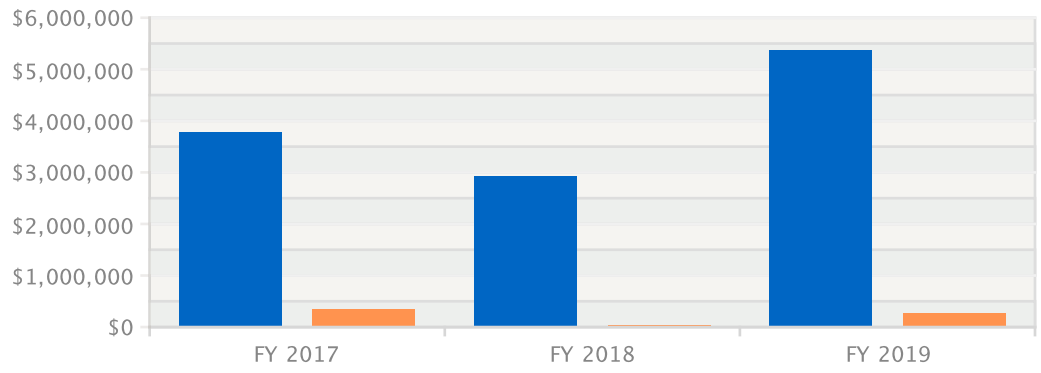
Earned Revenue

■ Program Revenue
 ■ Non-program Reven...



**Revenue by
Restriction**

- Unrestricted
- Restricted



Fundraising Activity

	FY 2017	FY 2018	% Change	FY 2019	% Change
Total contributed revenue <i>(Includes operating and non-operating revenue)</i>	\$1,664,783	\$3,085,878	85%	\$2,580,138	-16%
Total fundraising expense	\$335,030	\$363,016	8%	\$433,893	20%
Total expenses <i>(Includes non-operating expenses)</i>	\$3,039,544	\$3,445,882	13%	\$3,870,265	12%

Metrics

Fundraising expense as a % of total contributions	20%	12%		17%	
Fundraising expense as a % of total expense	11%	11%		11%	
Fundraising Efficiency	\$4.97	\$8.5		\$5.95	
Net Contributed Revenue	\$1,329,753	\$2,722,862		\$2,146,245	

Fundraising expense as a % of total contributions shows how much you are spending to generate contributed revenue.

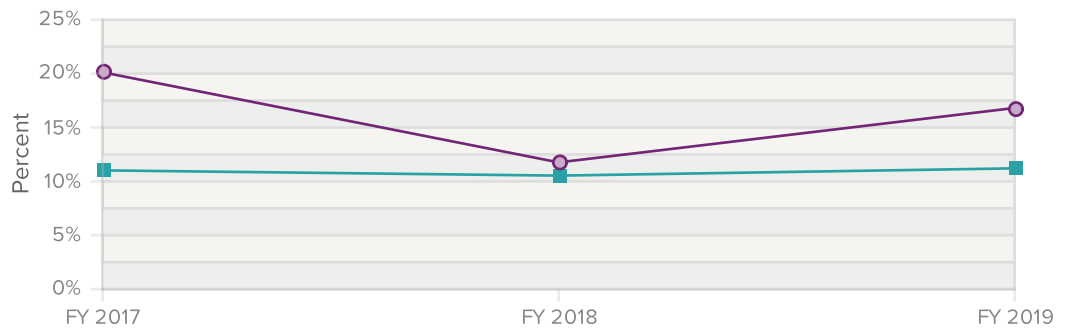
Fundraising expense as a % of total expense shows what percentage of total expenses you are spending on fundraising efforts.

Fundraising efficiency calculates the average dollar amount of contributions raised from each dollar spent on fundraising.

Net contributed revenue shows how much an organization received in contributions net of all fundraising costs.

Fundraising Expense Percentages

- As a % of total contributions
- As a % of total expenses



	FY 2017			FY 2018			FY 2019		
	Contributions	Contributors	Average Contribution	Contributions	Contributors	Average Contribution	Contributions	Contributors	Average Contribution
Board	\$415,521	20	\$20,776	\$436,372	24	\$18,182	\$795,578	23	\$34,590
Individuals	\$631,150	3,752	\$168	\$873,489	4,085	\$214	\$893,713	4,705	\$190
Corporate	\$141,051	116	\$1,216	\$714,017	134	\$5,328	\$465,847	129	\$3,611
Foundation	\$442,611	27	\$16,393	\$455,000	41	\$11,098	\$395,000	49	\$8,061
Government <i>(Includes Tribal)</i>	\$28,200	2	\$14,100	\$607,000	1	\$607,000	\$30,000	1	\$30,000
Total	\$1,658,533	3,917	\$423	\$3,085,878	4,285	\$720	\$2,580,138	4,907	\$526
Board Members		25			24			25	
Percentage of board members who contribute		80%			100%			92%	

Special Event Details	FY 2017	FY 2018	FY 2019
Special events contributed revenue - Gross	\$956,864	\$1,509,086	\$1,250,610
Special events contributed revenue - Net	\$688,517	\$1,135,112	\$803,792
Contributors, underwriters and sponsors - Individual	0		
Contributors, underwriters and sponsors - Corporate	0		
Contributors, underwriters and sponsors - Other	0		
Revenue lines containing contributed revenue from special events	Trustees/Board;Individual;Foundation;Corporate	Individual;Trustees/Board;Corporate	Trustees/Board;Individual;Corporate

Expense Details

	FY 2017 Total	FY 2018 Total	% Change	FY 2019 Total	% Change	FY 2019 Program	FY 2019 Fundraising	FY 2019 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$1,468,983	\$1,826,404	24%	\$2,029,220	11%	\$1,595,415	\$214,583	\$219,222
Independent contractors	\$5,740	\$6,348	11%	\$6,721	6%	\$4,841	\$1,825	\$55
Professional fees	\$275,432	\$260,895	-5%	\$394,976	51%	\$64,075	\$149,464	\$181,437
Total personnel expenses - Operating	\$1,750,155	\$2,093,647	20%	\$2,430,917	16%	\$1,664,331	\$365,872	\$400,714
Non-personnel expenses - Operating								
Advertising and promotion	\$103,407	\$102,000	-1%	\$103,906	2%	\$81,357	\$14,598	\$7,951
Insurance	\$47,816	\$31,708	-34%	\$64,499	103%	\$58,965	\$2,767	\$2,767
Occupancy costs	\$279,867	\$339,634	21%	\$288,521	-15%	\$264,155	\$12,183	\$12,183
Office and administration	\$78,135	\$95,579	22%	\$111,233	16%	\$80,682	\$8,763	\$21,788
Printing, postage and shipping	\$29,044	\$28,874	-1%	\$39,328	36%	\$31,800	\$3,876	\$3,652
Travel	\$28,941	\$35,869	24%	\$47,351	32%	\$46,010	\$985	\$356
Exhibition costs	\$0	\$134,598	n/a	\$151,320	12%	\$144,947	\$1,590	\$4,783
Collections management	\$151,792	\$10,358	-93%	\$0	-100%			
Interest expense	\$76,656	\$103,292	35%	\$88,584	-14%	\$80,984	\$3,800	\$3,800
Other operating expenses	\$155,411	\$132,774	-15%	\$189,461	43%	\$178,259	\$5,601	\$5,601
Depreciation	\$338,320	\$337,549	-0%	\$355,145	5%	\$330,419	\$13,858	\$10,868
Total non-personnel expenses - Operating	\$1,289,389	\$1,352,235	5%	\$1,439,348	6%	\$1,297,578	\$68,021	\$73,749
Total operating expenses	\$3,039,544	\$3,445,882	13%	\$3,870,265	12%	\$2,961,909	\$433,893	\$474,463
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	\$3,039,544	\$3,445,882	13%	\$3,870,265	12%	\$2,961,909	\$433,893	\$474,463
Total expenses less in-kind	\$3,033,294	\$3,445,882	14%	\$3,870,265	12%			
Total expenses less depreciation	\$2,701,224	\$3,108,333	15%	\$3,515,120	13%			
Total expenses less in-kind and depreciation	\$2,694,974	\$3,108,333	15%	\$3,515,120	13%			

Balance Sheet

Assets	FY 2017	FY 2018	% Change	FY 2019	% Change
Current assets					
Cash	\$748,003	\$133,737	-82%	\$359,167	169%
Receivables	\$109,854	\$641,844	484%	\$360,945	-44%
Investments	\$11,489,536	\$10,472,841	-9%	\$12,554,690	20%
Prepaid expenses & other	\$29,946	\$80,100	167%	\$116,105	45%
Total current assets	\$12,377,339	\$11,328,522	-8%	\$13,390,907	18%
Non-current investments					
Fixed assets (net)	\$12,571,380	\$12,377,112	-2%	\$12,193,436	-1%
Other non-current assets	\$1,087,501	\$1,008,173	-7%	\$1,325,371	31%
Total non-current assets	\$13,658,881	\$13,385,285	-2%	\$13,518,807	1%
Total assets	\$26,036,220	\$24,713,807	-5%	\$26,909,714	9%
Liabilities & Net Assets					
Liabilities	FY 2017	FY 2018	% Change	FY 2019	% Change
Liabilities					
Accounts payable & other	\$131,784	\$188,434	43%	\$372,336	98%
Loans & other debt	\$3,673		-100%	\$2,406,957	n/a
Deferred revenue			n/a		n/a
Total current liabilities	\$135,457	\$188,434	39%	\$2,779,293	1,375%
Non-current liabilities	\$2,899,260	\$2,019,260	-30%	\$0	-100%
Total liabilities	\$3,034,717	\$2,207,694	-27%	\$2,779,293	26%
Net assets					
Unrestricted	\$21,597,932	\$21,071,576	-2%	\$22,422,900	6%
Restricted	\$1,403,571	\$1,434,537	2%	\$1,707,521	19%
Total net assets	\$23,001,503	\$22,506,113	-2%	\$24,130,421	7%
Total liabilities & net assets	\$26,036,220	\$24,713,807	-5%	\$26,909,714	9%

Balance Sheet Metrics

	FY 2017	FY 2018	FY 2019
Months of operating cash -- Unrestricted	1.88	0.47	1.11
Total working capital -- Unrestricted	\$11,925,812	\$10,706,724	\$10,056,970
Current ratio	91.37	60.12	4.82
Debt service impact	98%	62%	64%

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. $\text{Cash} + \text{Cash Equivalents} / (\text{Total Expense} / 12)$. 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.

Attendance

In-person Participation	FY 2017	FY 2018	% Change	FY 2019	% Change
In-person participation - paid	51,750	61,215	18%	60,975	-0%
In-person participation - free	13,250	3,785	-71%	4,025	6%
Total in-person participation	65,000	65,000	0%	65,000	0%

Types of In-person Attendance	FY 2017	FY 2018	% Change	FY 2019	% Change
Performance tickets	250	290	16%		-100%
Screenings tickets	240	1,420	492%	518	-64%
Admissions	61,150	59,150	-3%	61,193	3%
Registrants for classes/workshops	360	940	161%	746	-21%
Lecture attendees	3,000	3,200	7%	2,543	-21%
Total in-person participation	65,000	65,000	0%	65,000	0%

Attendance Ages	FY 2017	FY 2018	% Change	FY 2019	% Change
Children (18 and under)	35,000	33,000	-6%	35,000	6%
Seniors		2,000	n/a	1,500	-25%
Adults	30,000	30,000	0%	28,500	-5%

Other Participation	FY 2017	FY 2018	% Change	FY 2019	% Change

Program Activity

			% Change		% Change
Distinct productions	1	2	100%		-100%
Total performances	2	2	0%	0	-100%
Distinct screenings	1	5	400%	4	-20%
Total screenings	1	9	800%	4	-56%
Permanent exhibits	8	8	0%	8	0%
Temporary exhibits	1	1	0%	2	100%
Traveling exhibits	2	5	150%	5	0%
Objects/works in collection	1,465	1,465	0%	1,465	0%
Objects/works on exhibit	275	275	0%	275	0%
Works commissioned	1	1	0%	0	-100%
Distinct classes/workshops	5	33	560%	28	-15%
Distinct class series/courses	3	2	-33%	3	50%
Total classes/class sessions	9	67	644%	70	4%
Distinct guided tours	1	3	200%	3	0%
Total guided tour occurrences	600	641	7%	529	-17%
Distinct lectures	50	46	-8%	40	-13%
Lecture occurrences	300	438	46%	395	-10%

Staffing

Staff & Non-Staff Statistics	FY 2017		FY 2018		FY 2019	
	# of People	FTEs	# of People	FTEs	# of People	FTEs
Full-time permanent employees	22	22	26	26	27	27
Part-time permanent employees	7	3.25	7	3.25	11	3.24
Part-time volunteers	222	6.25	221	6.5	221	6.5
Total	251	31.5	254	35.75	259	36.74

	FY 2017	FY 2018	% Change	FY 2019	% Change
Independent contractors	3	20	567%	21	5%
Interns and apprentices	2	6	200%	2	-67%

Staff Expenses	FY 2017	FY 2018	% Change	FY 2019	% Change
W2 employees -- Salaries	\$1,252,064	\$1,547,179	24%	\$1,695,940	10%
Payroll taxes and fringe benefits	\$216,919	\$279,225	29%	\$333,280	19%
Total	\$1,468,983	\$1,826,404	24%	\$2,029,220	11%
Independent contractors	\$5,740	\$6,348	11%	\$6,721	6%
Professional fees	\$275,432	\$260,895	-5%	\$394,976	51%
Non-operating personnel	\$0	\$0	n/a	\$0	n/a
Total personnel expenses	\$1,750,155	\$2,093,647	20%	\$2,430,917	16%

Artists

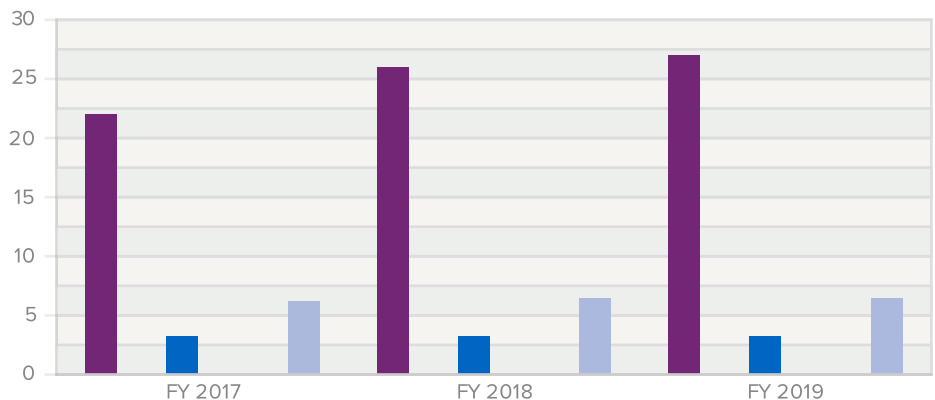
Payments to Artists	FY 2017	FY 2018	% Change	FY 2019	% Change
Artists & Performers Professional Fees	\$1,100		-100%		n/a
Payments to Artists & Performers total	\$4,521				n/a

Board Members

	FY 2017	FY 2018	% Change	FY 2019	% Change
Number of Board Members	25	24	-4%	25	4%
Hours Contributed	250	500	100%	600	20%

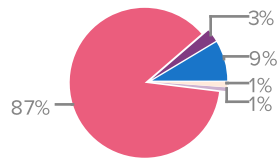
Full-time Equivalents

- Full-time Permanent Employees
- Full-time Seasonal Employees
- Part-time Permanent Employees
- Part-time Seasonal Employees
- Full-time Volunteers
- Part-time Volunteers

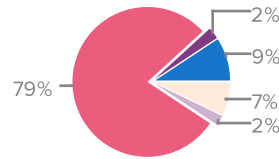


Employees by Type

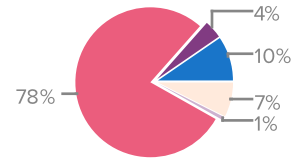
- Full-time Permanent Employees
- Full-time Seasonal Employees
- Part-time Permanent Employees
- Part-time Seasonal Employees
- Full-time Volunteers
- Part-time or One-time Volunteers
- Interns & Apprentices
- Independent Contractors



FY 2017



FY 2018



FY 2019

A display value of 0% signifies a value of less than 0.5%