



LIBERTY CHILDRENS ART PROJECT

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EIN: 38-3250430
Report Generated on: 05/27/2020

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LIBERTY CHILDRENS ART PROJECT

aka LCAP
Big Bay, MI
<http://lchildrensartp.org/>
(906)228-3956

[View GuideStar Profile](#)



MISSION

Liberty Children's Art Project (LCAP) is a 501(c)(3) non-profit art enrichment organization for rural children founded in 1995. The organization's mission is to provide an environment of discovery, creativity and experimentation in the visual arts for underserved youth in the greater Marquette and Alger County of Michigan's Upper Peninsula. Classes are offered through LCAP in special school days, after school and summer art enrichment programs to children of all ages. In the summer of 2016 and school year 2016/17 we served approximately 1500 individual children in 8,470 contact hours of art instruction. Our programs reach children in isolated areas which often have no other access to the arts.

EIN

38-3250430

BRIDGE NUMBER

1535580295

RULING YEAR

1996

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1996

MAIN ADDRESS

P.O. Box 663
Marquette, MI
49855

AFFILIATION TYPE

Independent Organization

CONTACT

Ms. Carol Phillips, Executive
director
(906) 228-3956
carolphillips72@gmail.com

EXECUTIVE DIRECTOR

Carol Phillips

BOARD CHAIR

Claire Rose

CAUSE AREAS

Visual Arts Organizations (A40)
Youth Development Programs
(O50)

NAICS CODE

71 Arts, Entertainment, and
Recreation

PROGRAMS

1. All Day Art Days

Population(s) served: K-12 (5-19 years)

Budget: \$20,000

2. After School Art Enrichment

Population(s) served: K-12 (5-19 years)

Budget: \$15,000

3. Summer Art Camp

Population(s) served: K-12 (5-19 years)

Budget: \$15,000

4. Artist in Residency

Population(s) served: K-12 (5-19 years)

Budget: \$15,000

TOP FUNDING SOURCES

tuition, school contributions, in kind	\$27,675
Michigan State	\$15,500
Foundations and Private Support	\$10,200

COMPLIANCE

✓ IRS Pub 78 Verified as of May 2020

✓ IRS BMF 509(a) (1) as of May 11, 2020

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

✗ Board Practices Reported?

✗ Diversity Data Reported?

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, May 2020

All Day Art Days

Population(s) Served:

K-12 (5-19 years)

Budget: \$20,000

This is an in school program where our organization bring 3 or 4 teachers into a school to teach 12 sessions of art to the students for a full school day.

For the first time we provided the curriculum and artist for an artist in residency program at Superior Central Elementary for the 2016/17 school year. This program involved an artist collaborating with a classroom teacher for 16 weeks of teaching their curriculum through art one hour per week and will cumulate in an exhibit at the school and later, in Marquette.

After School Art Enrichment

Population(s) Served:

K-12 (5-19 years)

Budget: \$15,000

After School art classes are taught by qualified art teachers to students who sign up for the program one day a week for 1 1/2 hour sessions for 6 weeks.

Summer Art Camp

Population(s) Served:

K-12 (5-19 years)

Budget: \$15,000

Summer Art Camps are held at various locals through out Marquette County usually in one week day camp sessions.

Artist in Residency

Population(s) Served:

K-12 (5-19 years)

Budget: \$15,000

CHARTING IMPACT

What is the organization aiming to accomplish?

Our ultimate goal is for all children in Michigan's rural Upper Peninsula have a basic understanding of art through personal experience. The most important groups we assist are those who do not have or have a limited art curriculum in school and have no support for art education at home. The art enrichment classes that LCAP provides are meant to teach artistic expression and creative problem solving skills in hopes of beginning a lifelong experience of art enrichment and creative thinking for underserved children. Our goals are to continue in our mission and to expand that mission by reaching more children in expanding regions as well as collaborating with various organizations to increase our audience, resources and methods of service

What are the organization's key strategies for making this happen?

Our strategies include expanding our current region as well as expanding our programs within the region we now serve. This involves expansion in areas of fundraising and grant possibilities which in turn enables our organization to hire more project directors and teachers to reach more children. This expansion includes partnering with more schools and other organizations with similar missions to find creative ways of bringing art education to underserved children.

What are the organization's capabilities for doing this?

In an area of dwindling population and economic challenges where schools are constantly asked to 'trim' their budget, art is often the first subject cut within that budget. Unfortunately art is not considered a 'core' subject and according to the state of Michigan does not have to be included in a school's curriculum. With this in mind, our organization is in a position to help fill this void in our children's education. This proven problem helps grant reviewers and potential donors recognize this need within our children's education and are often generous in their grants and gifts.

Our teachers, who without we could not achieve our mission, are qualified passionate artists/art educators with advanced degrees in art and/ or certifications in art education. This organization gives them important work in their field with a reasonable wage for their hard earned skills which in turn keeps experienced teachers on our staff.

How will they know if they are making progress?

We will know our goal of an experience of art education within the underserved population of our isolated region will result in the general population's interest in the arts. This interest could result in more students in local art and design university programs with more of our population working in this growing field. It will also lead to interest, support and expansion of various art and culture related venues (shows in galleries, museums, etc) and activities (workshops, performances, etc) in the area. An education in creative thinking and problem solving is important in all academic areas. Children with this experience will better achieve their goals in all educational fields and experiences.

What have and haven't they accomplished so far?

In the past two years we have doubled our funding through state and local grants, local foundations and successful fundraising events. This has enabled us to grow in areas served and programs offered. During this time we have also established partnering relationships with organizations in our area whose missions are similar to our own. This enables us to raise funds more effectively and to offer unique programs to our youth.

Financials

FISCAL YEAR START: 01/01 FISCAL YEAR END: 12/31

Revenue & Expenses

Revenue		2018
Contributions		\$36,429
Program Services		\$5,993
Investments		\$17
Special Events		\$0
Sales		\$0
Other		\$0
Total Revenue		\$42,439
Expenses		
Grants		\$0
Salaries & Employee Benefits		\$0
Professional Fees		\$30,425
Occupancy		\$0
Printing, Publications, Postage, etc.		\$16
Other Expenses		\$460
Total Expenses		\$30,901
Net Gain/Loss		
Net Gain/Loss		\$11,538

Balance Sheet

Assets	1/1/2018	12/31/2018	Change
Cash & Equivalent	\$30,480	\$42,018	\$11,538
Fixed Assets (LBE - Depreciation)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total Assets	\$30,480	\$42,018	\$11,538
Liabilities	1/1/2018	12/31/2018	Change
Total Liabilities:	\$0	\$0	\$0
Fund Balance	1/1/2018	12/31/2018	Change
Net Assets:	\$30,480	\$42,018	\$11,538

[☑ 'Key Revenue & Expense Data from Form 990'](#)

[☑ 'Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, May 2020

EXECUTIVE DIRECTOR

Carol Phillips

Carol Philips who has been the executive Director of Liberty Children's Art Project since 2006 is a certified Michigan art teacher, gallery curator and artist. For artist information see: <http://carolannphillips.com/>

BOARD CHAIR

Claire Rose

Term: 2015 - 2019

BOARD MEMBERS

Diane Kordach

Susan Vanderveen

Jane Gertz

Claire Rose

Melissa Matusak Alan

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2018

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Carol Phillips	Executive Director	\$30,000	\$0	\$0
Claire Rose	President	\$0	\$0	\$0
Diane Kordich	Vice-President	\$0	\$0	\$0
Susan Vanderveen	Secretary	\$0	\$0	\$0
Jane Gertz	Treasurer	\$0	\$0	\$0
Melissa Matusak	Trustee	\$0	\$0	\$0
Jo DeRoche	Board Advisor	\$0	\$0	\$0
Kim Bourgeois	Administrative Assistant	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2017

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
CAROL PHILLIPS	Executive Director	\$23,940	\$0	\$0
CLAIRE ROSE	President	\$0	\$0	\$0
DIANE KORDICH	Vice-President	\$0	\$0	\$0
SUSAN VANDERVEEN	Secretary	\$0	\$0	\$0
JANE GERTZ	Treasurer	\$0	\$0	\$0
MELISSA MATUSAK	Trustee	\$0	\$0	\$0
JO DEROCHE	Board Advisor	\$0	\$0	\$0
KIM BOURGEOIS	Administrative Assistant	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2016

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
CAROL PHILLIPS	Executive Director	\$38,100	\$0	\$0
CLAIRE ROSE	President	\$0	\$0	\$0
DIANE KORDICH	Vice-President	\$0	\$0	\$0
SUSAN VANDERVEEN	Secretary	\$0	\$0	\$0
JANE GERTZ	Treasurer	\$0	\$0	\$0
MELISSA MATUSAK	Trustee	\$0	\$0	\$0
MARILYN MUTCH	Board Advisor	\$0	\$0	\$0
JO DEROCHE	Board Advisor	\$0	\$0	\$0
KIM BOURGEOIS	Administrative Assistant	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2015

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
CAROL PHILLIPS	Executive Director	\$34,100	\$0	\$0
CLAIRE ROSE	President	\$0	\$0	\$0
DIANE KORDICH	Vice-President	\$0	\$0	\$0
SUSAN VANDERVEEN	Secretary	\$0	\$0	\$0
JANE GERTZ	Treasurer	\$0	\$0	\$0
MELISSA MATUSAK	Trustee	\$0	\$0	\$0
MARILYN MUTCH	Board Advisor	\$0	\$0	\$0
JO DEROCHE	Board Advisor	\$0	\$0	\$0
KIM BOURGEOIS	Administrative Assistant	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2014

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
CAROL PHILLIPS	Executive Director	\$22,795	\$0	\$0
CLAIRE ROSE	President	\$0	\$0	\$0
DIANE KORDICH	Vice-President	\$0	\$0	\$0
SUSAN VANDERVEEN	Secretary	\$0	\$0	\$0
JANE GERTZ	Treasurer	\$0	\$0	\$0
KIM BOURGEOIS	Board Advisor	\$0	\$0	\$0
MARILYN MUTCH	Board Advisor	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2018

Firm Name	Firm EIN	Firm Address	Firm Phone
MAUREEN A HEINONEN		PO BOX 148, TRENARY MI 49891 USA	906-446-3725

Paid Preparers

FISCAL YEAR 2017

Firm Name	Firm EIN	Firm Address	Firm Phone
MAUREEN A HEINONEN		PO BOX 148, TRENARY MI 49891 USA	906-446-3725

Paid Preparers

FISCAL YEAR 2016

Firm Name	Firm EIN	Firm Address	Firm Phone
MAUREEN A HEINONEN		PO BOX 148, TRENARY MI 49891 USA	906-446-3725

Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

The organization's leader identifies as:

No data

Race & Ethnicity

No data

Gender Identity

No data

Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents

IRS Forms 990

[2018 990](#)

[2017 990](#)

[2016 990](#)

[2015 990](#)

[2014 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

Not Available

Key Organization Documents

['Key Revenue & Expense Data from Form 990'](#)

['Key Balance Sheet Data from Form 990'](#)

LIBERTY CHILDRENS ART PROJECT

Also Known As: LCAP
PO Box 663
Marquette, MI 49855

Foundation Status Code: PC *
Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details

Organization Name	Liberty Childrens Art Project
EIN	38-3250430
Location	Marquette, MI
Deductibility Status Description	A public charity (50% deductibility limitation).
Most Recent IRS Publication 78	May 2020
Verified with Most Recent Internal Revenue Bulletin	May 26 2020



IRS Business Master File Details

Organization Name	LIBERTY CHILDRENS ART PROJECT
EIN	38-3250430
Most Recent IRS BMF	May 11 2020
IRS Subsection	This organization is a 501(c)(3) Public Charity
Reason for Non-Private Foundation Status	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
Ruling Date	12/1996
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.	



On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.

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