



Organization Information

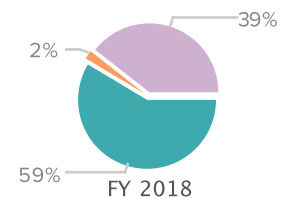
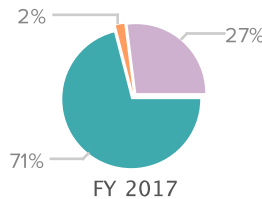
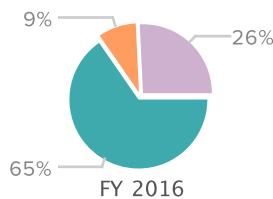
Organization name: Kalamazoo Civic Theatre
 City: Kalamazoo Federal ID #: 381540000
 State: MI Year organization founded: 1929
 County: Kalamazoo Organization type: 501(c)3 nonprofit organization
 NISP Discipline: 4 - Theatre Fiscal year end date: 05-31
 NISP Institution: 7 - Performance Facility DUNS #: 021039847
 NTEE: A65 - Theater Full-time staff: 21
 Applicant is audited or reviewed by an independent accounting firm. Paid FTEs: 23.62

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

Unrestricted Activity	FY 2016	FY 2017	% Change	FY 2018	% Change
Unrestricted Operating Revenue					
Earned Program	\$573,418	\$562,580	-2%	\$579,835	3%
Earned Non-program	\$283,085	\$279,270	-1%	\$233,877	-16%
Total Earned Revenue	\$856,503	\$841,850	-2%	\$813,712	-3%
Investment Revenue	\$284,181	\$57,746	-80%	\$44,384	-23%
Contributed Revenue	\$2,172,152	\$2,248,426	4%	\$1,202,475	-47%
Total Unrestricted Operating Revenue	\$3,312,836	\$3,148,022	-5%	\$2,060,571	-35%
Less in-kind	(\$4,000)		-100%		n/a
Total Unrestricted Operating Revenue Less In-kind	\$3,308,836	\$3,148,022	-5%	\$2,060,571	-35%
Expenses by Functional Total					
Program	\$2,393,911	\$2,168,878	-9%	\$2,224,835	3%
Fundraising	\$182,865	\$96,328	-47%	\$77,664	-19%
General & Administrative	\$261,258	\$347,012	33%	\$381,408	10%
Total Operating Expenses	\$2,838,034	\$2,612,218	-8%	\$2,683,907	3%
Less in-kind	(\$4,000)		-100%		n/a
Total Operating Expenses Less In-kind	\$2,834,034	\$2,612,218	-8%	\$2,683,907	3%
Net Unrestricted Activity - Operating	\$474,802	\$535,804	13%	-\$623,336	-216%
Net Unrestricted Activity - Non-operating	\$0		n/a	\$934,275	n/a
Total Net Unrestricted Activity	\$474,802	\$535,804	13%	\$310,939	-42%
Net Temporarily Restricted Activity	\$2,453,274	-\$378,266	-115%	-\$684,484	-81%
Net Permanently Restricted Activity	\$0		n/a		n/a
Net Total Activity	\$2,928,076	\$157,538	-95%	-\$373,545	-337%

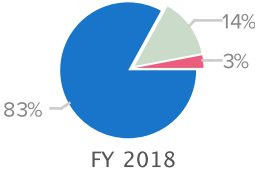
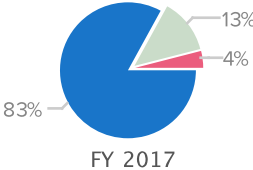
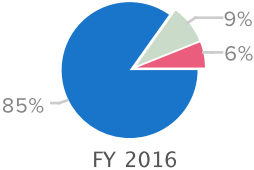
Revenue by Source

- 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						
Performance subscriptions - full	\$168,893	\$163,697	\$133,340	\$133,340		n/a
Single ticket sales	\$301,699	\$308,495	\$354,123	\$354,123		n/a
Tuitions and registration fees	\$86,667	\$73,712	\$76,771	\$76,771		n/a
Other program revenue	\$16,159	\$16,676	\$15,601	\$15,601		n/a
Total earned - program	\$573,418	\$562,580	\$579,835	\$579,835	\$0	n/a
Earned - Non-program						
Food and concessions	\$16,687	\$10,948	\$9,644	\$9,644		n/a
Advertising revenue	\$33,350	\$33,310	\$33,100	\$33,100		n/a
Sponsorship revenue	\$128,633	\$133,862	\$111,185	\$111,185		n/a
Space rentals	\$31,890	\$25,418	\$17,530	\$17,530		n/a
Other rentals	\$13,786	\$16,060	\$16,788	\$16,788		n/a
Other earned revenue	\$58,739	\$59,672	\$45,630	\$45,630		n/a
Total earned - non-program	\$283,085	\$279,270	\$233,877	\$233,877	\$0	n/a
Total earned revenue	\$856,503	\$841,850	\$813,712	\$813,712		n/a

Contributed	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$88,543	\$21,902	\$0			
Individual	\$3,017,225	\$447,937	\$121,115	\$87,635	\$33,480	
Corporate	\$55,040	\$3,494	\$546	\$546		
Foundation	\$1,145,922	\$1,169,006	\$1,192,294	\$1,114,294	\$78,000	
State government	\$30,000	\$65,000	\$0			
In-kind operating contributions	\$4,000	\$0	\$0			
Net assets released from restriction	\$0	\$0	\$0			
Total contributed revenue	\$4,340,730	\$1,707,339	\$1,313,955	\$1,202,475	\$111,480	
Operating investment revenue	\$568,877	\$220,567	\$182,695	\$44,384	\$138,311	
Total operating revenue	\$5,766,110	\$2,769,756	\$2,310,362	\$2,060,571	\$249,791	
Total operating revenue less in-kind	\$5,762,110	\$2,769,756	\$2,310,362	\$2,060,571	\$249,791	
Total non-operating revenue	\$0		\$0	\$934,275	-\$934,275	
Total revenue	\$5,766,110	\$2,769,756	\$2,310,362	\$2,994,846	-\$684,484	
Total revenue less in-kind	\$5,762,110	\$2,769,756	\$2,310,362	\$2,994,846	-\$684,484	

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)	\$1,340,404	\$1,276,516	-5%	\$1,237,947	-3%	\$975,231	\$62,448	\$200,268
Independent contractors	\$133,503	\$121,154	-9%	\$76,885	-37%	\$71,778	\$100	\$5,007
Professional fees	\$13,116	\$36,494	178%	\$63,489	74%			\$63,489
Total personnel expenses - Operating	\$1,487,023	\$1,434,164	-4%	\$1,378,321	-4%	\$1,047,009	\$62,548	\$268,764
Non-personnel expenses - Operating								
Advertising and promotion	\$102,354	\$109,929	7%	\$92,708	-16%	\$89,052	\$3,656	
Dues and subscriptions	\$8,677	\$4,299	-50%	\$0	-100%			
Insurance	\$6,915	\$4,833	-30%	\$38,676	700%	\$37,129	\$387	\$1,160
Occupancy costs	\$315,076	\$307,260	-2%	\$245,275	-20%	\$228,863	\$1,708	\$14,704
Office and administration	\$67,249	\$55,890	-17%	\$89,656	60%	\$35,495	\$785	\$53,376
Printing, postage and shipping	\$109,366	\$98,334	-10%	\$106,074	8%	\$90,162	\$4,175	\$11,737
Travel	\$1,349	\$4,888	262%	\$3,812	-22%	\$3,812		
Royalties, rights and reproductions	\$71,592	\$68,382	-4%	\$73,107	7%	\$73,107		
Productions and events costs	\$187,920	\$123,145	-34%	\$222,774	81%	\$204,043	\$70	\$18,661
Other operating expenses	\$158,417	\$77,236	-51%	\$91,185	18%	\$87,537	\$912	\$2,736
Depreciation	\$322,096	\$323,858	1%	\$342,319	6%	\$328,626	\$3,423	\$10,270
Total non-personnel expenses - Operating	\$1,351,011	\$1,178,054	-13%	\$1,305,586	11%	\$1,177,826	\$15,116	\$112,644
Total operating expenses	\$2,838,034	\$2,612,218	-8%	\$2,683,907	3%	\$2,224,835	\$77,664	\$381,408
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	\$2,838,034	\$2,612,218	-8%	\$2,683,907	3%	\$2,224,835	\$77,664	\$381,408
Total expenses less in-kind	\$2,834,034	\$2,612,218	-8%	\$2,683,907	3%			
Total expenses less depreciation	\$2,515,938	\$2,288,360	-9%	\$2,341,588	2%			
Total expenses less in-kind and depreciation	\$2,511,938	\$2,288,360	-9%	\$2,341,588	2%			

Balance Sheet

Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Current assets					
Cash	\$2,682,761	\$3,944,303	47%	\$3,636,555	-8%
Receivables	\$2,446,602	\$1,216,192	-50%	\$110,487	-91%
Investments	\$1,070,550	\$0	-100%		n/a
Prepaid expenses & other	\$120,894	\$118,062	-2%	\$123,151	4%
Total current assets	\$6,320,807	\$5,278,557	-16%	\$3,870,193	-27%
Non-current investments					
Fixed assets (net)	\$6,591,611	\$6,523,136	-1%	\$7,008,021	7%
Other non-current assets	\$634,843	\$564,311	-11%	\$502,037	-11%
Total non-current assets	\$7,226,454	\$8,380,741	16%	\$9,390,180	12%
Total assets	\$13,547,261	\$13,659,298	1%	\$13,260,373	-3%
Liabilities & Net Assets					
Liabilities					
Accounts payable & other	\$172,362	\$135,896	-21%	\$159,330	17%
Loans & other debt	\$0		n/a		n/a
Deferred revenue	\$112,625	\$103,590	-8%	\$54,776	-47%
Total current liabilities	\$284,987	\$239,486	-16%	\$214,106	-11%
Non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$284,987	\$239,486	-16%	\$214,106	-11%
Net assets					
Unrestricted	\$8,468,903	\$9,004,707	6%	\$9,315,646	3%
Temporarily restricted	\$3,722,821	\$3,344,555	-10%	\$2,660,071	-20%
Permanently restricted	\$1,070,550	\$1,070,550	0%	\$1,070,550	0%
Total net assets	\$13,262,274	\$13,419,812	1%	\$13,046,267	-3%
Total liabilities & net assets	\$13,547,261	\$13,659,298	1%	\$13,260,373	-3%

Balance Sheet Metrics

	FY 2016	FY 2017	FY 2018
Months of Operating Cash -- Unrestricted	5	9	7
Total working capital -- Unrestricted	\$1,403,462	\$1,984,687	\$1,411,588
Current Ratio	22.18	22.04	18.08
Debt Service Impact	0%		
Unrestricted Net Assets Net of Property, Plant and Equipment	\$1,877,292	\$2,481,571	\$2,307,625
Operating Margin	88%	5%	-18%
Depreciation as a % of Fixed Assets	48%	n/a	
Leverage Ratio			

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

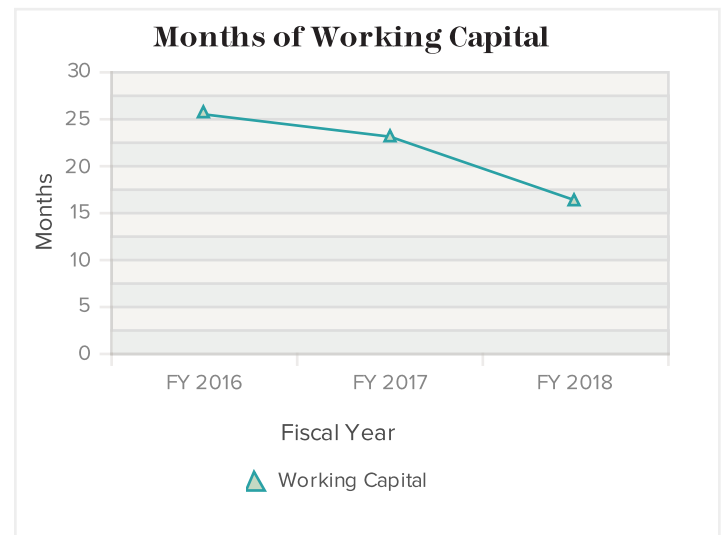
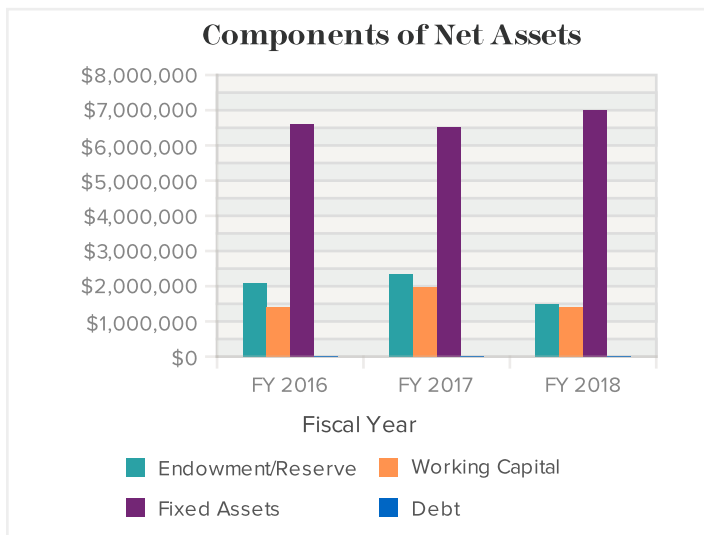
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage).

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	36,974	34,417	-7%	27,233	-21%
In-person participation - free	4,821	3,709	-23%	5,012	35%
Total in-person participation	41,795	38,126	-9%	32,245	-15%

Types of In-person Attendance	FY 2016	FY 2017	% Change	FY 2018	% Change
Performance tickets	39,638	36,182	-9%	30,542	-16%
Registrants for classes/workshops	1,386	1,249	-10%	1,513	21%
Students given private lessons	35	33	-6%	10	-70%
Guided tours participants	200	135	-32%	180	33%
Lecture attendees	500	527	5%		-100%
Festival attendees	36		-100%		n/a
Total in-person participation	41,795	38,126	-9%	32,245	-15%

Attendance Ages	FY 2016	FY 2017	% Change	FY 2018	% Change
Children (18 and under)	5,907	8,176	38%	10,253	25%
Children served in schools	160	143	-11%	160	12%
Seniors	743	1,136	53%	9,116	702%
Adults	35,145	28,814	-18%	12,876	-55%

Other Participation	FY 2016	FY 2017	% Change	FY 2018	% Change

Staffing

Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
Full-time permanent employees	25	24	-4%	21	-12%
Part-time permanent employees	5	4	-20%	7	75%
Part-time permanent employees - FTEs		1.48	n/a	2.63	78%
Number of part-time or one-time volunteers	1,056	1,005	-5%	1,044	4%
Part-time or one-time volunteers - FTEs		30.87	n/a	32.85	6%
Independent contractors		137	n/a	85	-38%
Number of interns and apprentices	7	7	0%	7	0%
Artistic Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change

This organization has not provided data on artistic staff. This may be because the organization does not hire artistic staff or the organization's annual expenses are under \$50,000, and they are therefore only required to complete the short form of the DataArts Survey.

Program Activity

	FY 2016	FY 2017	% Change	FY 2018	% Change
Distinct productions	14	13	-7%	16	23%
Total performances	131	125	-5%	134	7%
Works commissioned	2		-100%		n/a
Distinct classes/workshops	13	13	0%	16	23%
Distinct class series/courses	72	70	-3%	78	11%
Total classes/class sessions	373	376	1%	414	10%
Private lessons offered	53	56	6%	48	-14%
Distinct guided tours	1	13	1,200%	9	-31%
Total guided tour occurrences	9	13	44%	9	-31%
Distinct lectures	2	2	0%		-100%
Lecture occurrences	4	2	-50%		-100%
Programs offered in schools	8	7	-12%	8	14%
Hours of programming in schools	16	14	-12%	60	329%
Number of schools served	6	5	-17%	7	40%
Artists placed in schools	8	5	-38%	3	-40%
Fairs/festivals/parades	12	13	8%		-100%
Space - hours rented	220	50	-77%	60	20%
Pieces of equipment provided for rental	657	671	2%	1,034	54%