



Organization Information

Organization name: Owosso Community Players
 City: Owosso
 State: MI
 County: Shiawassee
 NISP Discipline: 4 - Theatre
 NISP Institution: 5 - Performing Group - Community
 NTEE: A65 - Theater

Federal ID #: 382369885
 Year organization founded: 1952
 Organization type: 501(c)3 nonprofit organization
 Fiscal year end date: 05-31
 DUNS #: 794213710
 Full-time staff: 2
 Paid FTEs: 3

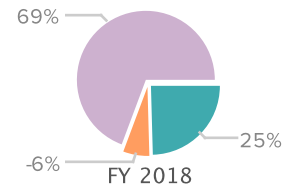
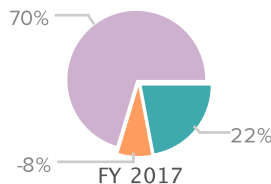
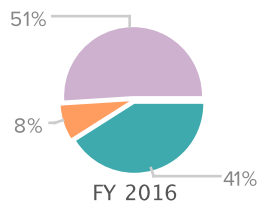
Applicant is audited or reviewed by an independent accounting firm.

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	\$282,710	\$280,070	-1%	\$360,657	29%
Earned Non-program	\$115,137	\$120,559	5%	\$119,278	-1%
Total Earned Revenue	\$397,847	\$400,629	1%	\$479,935	20%
Investment Revenue	\$59,100	-\$45,119	-176%	-\$43,374	4%
Contributed Revenue	\$315,964	\$126,378	-60%	\$170,746	35%
Total Unrestricted Operating Revenue	\$772,911	\$481,888	-38%	\$607,307	26%
Less in-kind	(\$9,091)		-100%		n/a
Total Unrestricted Operating Revenue Less In-kind	\$763,820	\$481,888	-37%	\$607,307	26%
Expenses by Functional Total					
Program	\$341,830	\$435,729	27%	\$451,527	4%
Fundraising	\$32,711	\$33,143	1%	\$53,025	60%
General & Administrative	\$373,196	\$243,925	-35%	\$218,002	-11%
Total Operating Expenses	\$747,737	\$712,797	-5%	\$722,554	1%
Less in-kind	(\$9,091)		-100%		n/a
Total Operating Expenses Less In-kind	\$738,646	\$712,797	-3%	\$722,554	1%
Net Unrestricted Activity - Operating	\$25,174	-\$230,909	-1,017%	-\$115,247	50%
Net Unrestricted Activity - Non-operating	-\$33,926				n/a
Total Net Unrestricted Activity	-\$8,752	-\$230,909	-2,538%	-\$115,247	50%
Net Temporarily Restricted Activity	-\$135,148	\$20,751	115%		-100%
Net Permanently Restricted Activity			n/a		n/a
Net Total Activity	-\$143,900	-\$210,158	-46%	-\$115,247	45%

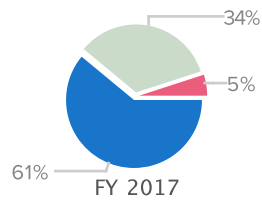
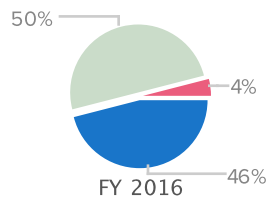
Revenue by Source

- Earned
- Investment
- Contributed

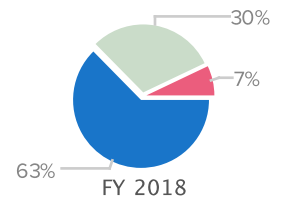


Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



Owosso Community Players



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						
Membership revenue	\$20,210	\$32,058	\$53,263	\$53,263		n/a
Performance subscriptions - full	\$0	\$3,477	\$10,340	\$10,340		n/a
Single ticket sales	\$262,500	\$239,057	\$293,161	\$293,161		n/a
Total earned - program	\$282,710	\$280,070	\$360,657	\$360,657	\$0	n/a
Earned - Non-program						
Food and concessions	\$13,727	\$20,256	\$19,521	\$19,521		n/a
Gift shop and merchandise fees	\$0	\$583				n/a
Advertising revenue	\$12,440	\$12,292	\$14,474	\$14,474		n/a
Sponsorship revenue	\$25,000	\$31,500	\$25,000	\$25,000		n/a
Space rentals	\$63,970	\$55,928	\$60,283	\$60,283		n/a
Total earned - non-program	\$115,137	\$120,559	\$119,278	\$119,278	\$0	n/a
Total earned revenue	\$397,847	\$400,629	\$479,935	\$479,935		n/a

Owosso Community Players

Contributed	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
	Total	Total	Total	Unrestricted	Temporarily Restricted	Permanently Restricted
Trustee & board	\$18,980	\$11,238	\$15,959	\$15,959		
Individual	\$37,911	\$67,100	\$96,058	\$96,058		
Corporate	\$23,182	\$15,990	\$22,719	\$22,719		
Foundation	\$32,190	\$32,324	\$26,200	\$26,200		
State government	\$10,185	\$12,800	\$9,810	\$9,810		
Federal government	\$4,815	\$2,200	\$0			
In-kind operating contributions	\$9,091	\$0	\$0			
Other contributions	\$44,462	\$5,477	\$0			
Net assets released from restriction	\$0	\$0	\$0			
Total contributed revenue	\$180,816	\$147,129	\$170,746	\$170,746		
Operating investment revenue	\$59,100	-\$45,119	-\$43,374	-\$43,374		
Total operating revenue	\$637,763	\$502,639	\$607,307	\$607,307		
Total operating revenue less in-kind	\$628,672	\$502,639	\$607,307	\$607,307		
Non-operating revenue						
Transfers and re-classifications	-\$33,926					
Total non-operating revenue	-\$33,926					
Total revenue	\$603,837	\$502,639	\$607,307	\$607,307		
Total revenue less in-kind	\$594,746	\$502,639	\$607,307	\$607,307		

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)	\$134,689	\$135,409	1%	\$112,017	-17%	\$55,260	\$21,870	\$34,887
Total personnel expenses - Operating	\$134,689	\$135,409	1%	\$112,017	-17%	\$55,260	\$21,870	\$34,887
Non-personnel expenses - Operating								
Advertising and promotion	\$59,057	\$39,804	-33%	\$49,703	25%	\$23,394	\$26,309	
Conferences and meetings	\$3,658	\$3,227	-12%	\$3,448	7%			\$3,448
Dues and subscriptions	\$1,236	\$2,812	128%	\$0	-100%			
Insurance	\$20,291	\$33,062	63%	\$30,731	-7%	\$13,829	\$4,610	\$12,292
Occupancy costs	\$70,955	\$43,978	-38%	\$26,870	-39%			\$26,870
Office and administration	\$6,210	\$29,437	374%	\$18,486	-37%			\$18,486
Royalties, rights and reproductions	\$0	\$33,495	n/a	\$32,330	-3%	\$32,330		
Productions and events costs	\$144,551	\$106,457	-26%	\$165,097	55%	\$164,861	\$236	
Interest expense	\$53,500	\$53,500	0%	\$53,500	0%			\$53,500
Other operating expenses	\$41,589	\$16,526	-60%	\$12,140	-27%			\$12,140
Depreciation	\$212,001	\$215,090	1%	\$218,232	1%	\$161,853		\$56,379
Total non-personnel expenses - Operating	\$613,048	\$577,388	-6%	\$610,537	6%	\$396,267	\$31,155	\$183,115
Total operating expenses	\$747,737	\$712,797	-5%	\$722,554	1%	\$451,527	\$53,025	\$218,002
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	\$747,737	\$712,797	-5%	\$722,554	1%	\$451,527	\$53,025	\$218,002
Total expenses less in-kind	\$738,646	\$712,797	-3%	\$722,554	1%			
Total expenses less depreciation	\$535,736	\$497,707	-7%	\$504,322	1%			
Total expenses less in-kind and depreciation	\$526,645	\$497,707	-5%	\$504,322	1%			

Balance Sheet

Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Current assets					
Cash	\$155,483	\$89,569	-42%	\$141,056	57%
Receivables	\$5,043	\$3,194	-37%	\$0	-100%
Investments	\$0		n/a		n/a
Prepaid expenses & other	\$19,916	\$26,995	36%	\$32,920	22%
Total current assets	\$180,442	\$119,758	-34%	\$173,976	45%
Non-current investments					
Fixed assets (net)	\$7,379,761	\$7,187,244	-3%	\$6,977,963	-3%
Other non-current assets	\$4,543,750	\$4,543,750	0%	\$4,543,750	0%
Total non-current assets	\$11,923,511	\$11,730,994	-2%	\$11,521,713	-2%
Total assets	\$12,103,953	\$11,850,752	-2%	\$11,695,689	-1%
Liabilities & Net Assets					
Liabilities & Net Assets	FY 2016	FY 2017	% Change	FY 2018	% Change
Liabilities					
Accounts payable & other	\$27,631	\$17,278	-37%	\$33,990	97%
Loans & other debt	\$40,524	\$42,071	4%	\$43,683	4%
Deferred revenue	\$7,718	\$15,544	101%	\$8,675	-44%
Total current liabilities	\$75,873	\$74,893	-1%	\$86,348	15%
Non-current liabilities	\$7,305,403	\$7,263,331	-1%	\$7,219,648	-1%
Total liabilities	\$7,381,276	\$7,338,224	-1%	\$7,305,996	-0%
Net assets					
Unrestricted	\$4,709,552	\$4,478,987	-5%	\$4,320,365	-4%
Temporarily restricted	\$13,125	\$33,541	156%	\$69,328	107%
Permanently restricted			n/a		n/a
Total net assets	\$4,722,677	\$4,512,528	-4%	\$4,389,693	-3%
Total liabilities & net assets	\$12,103,953	\$11,850,752	-2%	\$11,695,689	-1%

Balance Sheet Metrics

	FY 2016	FY 2017	FY 2018
Months of Operating Cash -- Unrestricted	2	1	1
Total working capital -- Unrestricted	\$91,444	\$11,324	\$18,300
Current Ratio	2.38	1.6	2.01
Debt Service Impact	990%	1,032%	1,013%
Unrestricted Net Assets Net of Property, Plant and Equipment	\$4,675,718	-\$2,708,257	-\$2,657,598
Operating Margin	-19%	-44%	-19%
Depreciation as a % of Fixed Assets	6%	9%	n/a
Leverage Ratio	156%		

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.

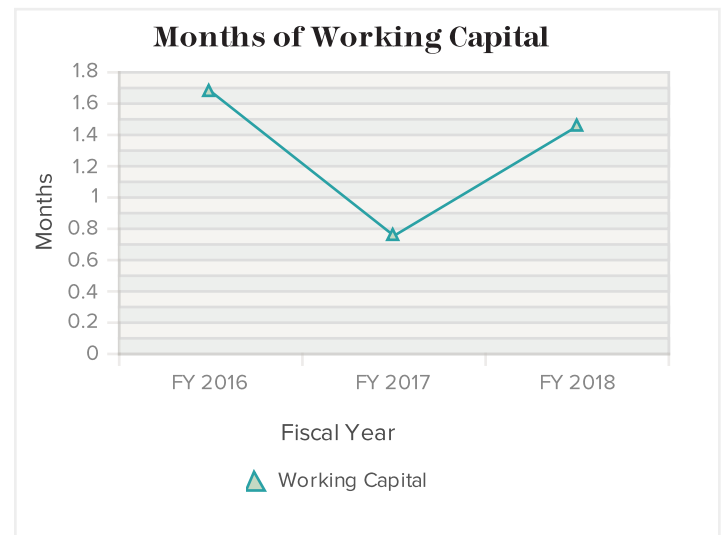
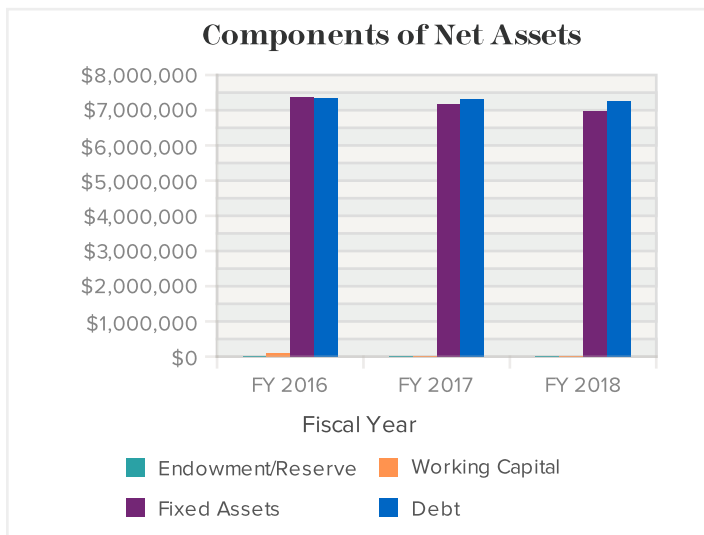
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage).

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	14,550	14,523	-0%	14,982	3%
In-person participation - free	262	270	3%	323	20%
Total in-person participation	14,812	14,793	-0%	15,305	3%

Types of In-person Attendance	FY 2016	FY 2017	% Change	FY 2018	% Change
Performance tickets	14,812	14,793	-0%	15,305	3%
Total in-person participation	14,812	14,793	-0%	15,305	3%

Attendance Ages	FY 2016	FY 2017	% Change	FY 2018	% Change
Children (18 and under)	2,338	1,950	-17%	2,734	40%
Seniors	3,721	4,350	17%	3,593	-17%
Adults	8,491	8,493	0%	8,978	6%

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

Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
Full-time permanent employees	2	2	0%	2	0%
Part-time permanent employees	3	3	0%	3	0%
Part-time permanent employees - FTEs	1.43		-100%	1	n/a
Number of part-time or one-time volunteers	250	250	0%	400	60%
Part-time or one-time volunteers - FTEs	12.5		-100%	8	n/a
Number of interns and apprentices		1	n/a		-100%

Artistic Staff & Non-Staff Statistics	FY 2016	FY 2017	% Change	FY 2018	% Change
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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	9	13	44%	10	-23%
Total performances	55	46	-16%	45	-2%
Was your space rented for the entire year?	Yes	Yes			