

**Organization Information**

Organization name: **Community Circle Players**  
 City: Lansing  
 State: MI  
 County: Ingham  
 Federal ID #: 386093206  
 NISP Discipline: 4 - Theatre  
 NISP Institution: 5 - Performing Group - Community  
 NTEE: A61 - Performing Arts Centers

Year organization founded: 1958  
 Organization type: 501(c)3 nonprofit organization  
 DUNS #:  
 Full-time staff: 1  
 Board Members: 21  
 Fiscal year end date: 06-30

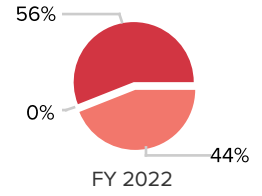
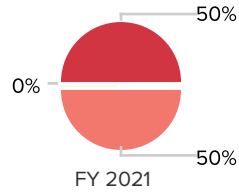
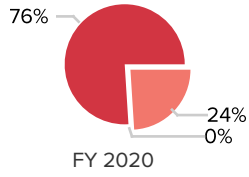
*Applicant is audited or reviewed by an independent accounting firm.*

**Financial Summary**

Unrestricted Activity	FY 2020	FY 2021	% Change	FY 2022	% Change
Unrestricted operating revenue					
Earned program	\$127,180	\$51,715	-59%	\$70,417	36%
Earned non-program	\$19,725	\$9,154	-54%	\$11,170	22%
Total earned revenue	\$146,905	\$60,869	-59%	\$81,587	34%
Investment revenue	\$57	\$21	-63%	\$10	-52%
Contributed revenue	\$46,220	\$60,640	31%	\$65,052	7%
Total unrestricted operating revenue	\$193,182	\$121,530	-37%	\$146,649	21%
Less in-kind	\$0	\$0	n/a		n/a
Unrestricted operating revenue less in-kind	\$193,182	\$121,530	-37%	\$146,649	21%
Operating expenses					
Program	\$195,421	\$141,249	-28%	\$151,898	8%
Management & general	\$57,260	\$46,912	-18%	\$66,487	42%
Fundraising	\$61	\$0	-100%	\$3,812	n/a
Total operating expenses	\$252,742	\$188,161	-26%	\$222,197	18%
Less in-kind	\$0	\$0	n/a		n/a
Unrestricted operating expenses less in-kind	\$252,742	\$188,161	-26%	\$222,197	18%
Unrestricted change in net assets - operating	-\$59,560	-\$66,631	-12%	-\$75,548	-13%
Unrestricted change in net assets - non-operating			n/a	\$29,945	n/a
Unrestricted change in net assets	-\$59,560	-\$66,631	-12%	-\$45,603	32%
Restricted change in net assets		\$0	n/a	\$4,956	n/a
Total change in net assets	-\$59,560	-\$66,631	-12%	-\$40,647	39%

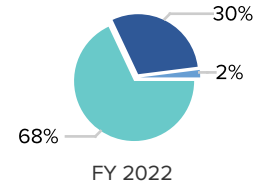
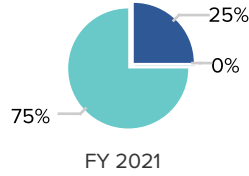
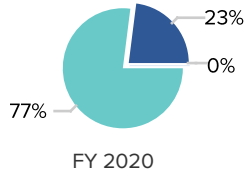
**Unrestricted Operating Revenue by Source**

- Earned
- Investment
- Contributed



**Operating Expenses by Functional Grouping**

- Program
- Management & General
- Fundraising



**Revenue Details**

Operating Revenue	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022
Earned - Program	Total	Total	Total	Unrestricted	Restricted
Subscriptions	\$16,132	\$0	\$0	\$0	
Membership fees - individuals	\$56,374	\$36,680	\$52,638	\$52,638	\$0
Membership fees - organizations	\$0	\$0			
Ticket sales & admissions	\$54,674	\$14,825	\$17,779	\$17,779	
Education revenue	\$0	\$0			
Publication sales	\$0	\$210			
Gallery sales	\$0	\$0			
Contracted services & touring fees	\$0	\$0			
Royalty & reproduction revenue	\$0	\$0			
Earned - program not listed above	\$0	\$0			
<b>Total earned - program</b>	<b>\$127,180</b>	<b>\$51,715</b>	<b>\$70,417</b>	<b>\$70,417</b>	
<b>Earned - Non-program</b>					
Rental revenue	\$12,776	\$4,464	\$10,750	\$10,750	
Sponsorship revenue	\$0	\$0			
Attendee-generated revenue not listed above	\$6,949	\$100	\$420	\$420	
Earned - non-program not listed above	\$0	\$4,590			
<b>Total earned - non-program</b>	<b>\$19,725</b>	<b>\$9,154</b>	<b>\$11,170</b>	<b>\$11,170</b>	
<b>Total earned revenue</b>	<b>\$146,905</b>	<b>\$60,869</b>	<b>\$81,587</b>	<b>\$81,587</b>	

**Community Circle Players**

Contributed	FY 2020 Total	FY 2021 Total	FY 2022 Total	FY 2022 Unrestricted	FY 2022 Restricted
Trustee & board	\$1,750	\$5,290	\$6,245	\$6,245	
Individual	\$8,120	\$16,560	\$27,317	\$17,317	\$10,000
Corporate	\$1,500	\$0	\$0		
Foundation	\$0	\$500	\$0		
City government	\$4,050	\$500	\$0		
County government	\$0	\$10,000	\$20,000		\$20,000
State government	\$16,200	\$15,000	\$16,446		\$16,446
Federal government	\$14,600	\$12,790	\$0		
In-kind operating contributions	\$0	\$0	\$0		
Special fundraising events	\$0	\$0			
Net assets released from restriction	\$0	\$0	\$0	\$41,490	-\$41,490
<b>Total contributed revenue</b>	<b>\$46,220</b>	<b>\$60,640</b>	<b>\$70,008</b>	<b>\$65,052</b>	<b>\$4,956</b>
Operating investment revenue	\$57	\$21	\$10	\$10	
<b>Total operating revenue</b>	<b>\$193,182</b>	<b>\$121,530</b>	<b>\$151,605</b>	<b>\$146,649</b>	<b>\$4,956</b>
<b>Total operating revenue less operating in-kind</b>	<b>\$193,182</b>	<b>\$121,530</b>	<b>\$151,605</b>	<b>\$146,649</b>	<b>\$4,956</b>
<b>Non-operating revenue</b>					
Non-operating investment revenue			\$10	\$10	
Other non-operating			\$29,935	\$29,935	
<b>Total non-operating revenue</b>			<b>\$29,945</b>	<b>\$29,945</b>	
<b>Total revenue</b>	<b>\$193,182</b>	<b>\$121,530</b>	<b>\$181,550</b>	<b>\$176,594</b>	<b>\$4,956</b>
<b>Total revenue less in-kind</b>	<b>\$193,182</b>	<b>\$121,530</b>	<b>\$181,550</b>	<b>\$176,594</b>	<b>\$4,956</b>

**Revenue Narrative**

FY 2020	Although our ticket sales and contributions fell during this season due to Covid, our memberships remained strong so that we suffered a loss of only 14% in total earned revenue. the fiscal year for this report is July 1, 2019 to June 30, 2020. Covid affected us only from March through June in this year. We were unable to transition program until the next year.
FY 2021	Riverwalk Theatre has a three legged stool model for revenue, 1 - Box Office and Production related Revenue, 2- Donations and Memberships, and 3 -Grants. 1. Box Office - COVID health protocols prevented us from presenting inside, in-person shows. Consequently, we didn't sell season subscriptions. We pivoted to projects for outside performances and virtual productions. Most virtual productions were free for viewing, but we produced 2 ticketed shows for online viewing. This leg was down almost 89% from the previous year. 2. Donations and Memberships - Although memberships dipped 35% as some of our members did not renew (or moved to a lower member category), other contributions were 92% higher as a result of our "ACT II" campaign to encourage support. 3. Grants - Successful application for COVID related grant opportunities increased our grant revenue by 11%.
FY 2022	n/a

**Expense Details**

	FY 2020 Total	FY 2021 Total	% Change	FY 2022 Total	% Change	FY 2022 Program	FY 2022 General & Administrative	FY 2022 Fundraising
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$75,199	\$61,228	-19%	\$79,140	29%	\$36,059	\$39,745	\$3,336
Independent contractors	\$7,698	\$0	-100%	\$9,450	n/a	\$9,450		
Professional fees	\$6,748	\$5,800	-14%	\$9,513	64%	\$4,756	\$4,281	\$476
Total personnel expenses - Operating	\$89,645	\$67,028	-25%	\$98,103	46%	\$50,265	\$44,026	\$3,812
Non-personnel expenses - Operating								
Occupancy costs	\$41,608	\$38,666	-7%	\$65,177	69%	\$45,662	\$19,515	
Depreciation	\$66,433	\$58,917	-11%	\$58,917	0%	\$55,971	\$2,946	
Non-personnel expenses not listed above	\$55,056	\$23,550	-57%		-100%			
Total non-personnel expenses - Operating	\$163,097	\$121,133	-26%	\$124,094	2%	\$101,633	\$22,461	
Total operating expenses	\$252,742	\$188,161	-26%	\$222,197	18%	\$151,898	\$66,487	\$3,812
Total expenses	\$252,742	\$188,161	-26%	\$222,197	18%			
Total expenses less in-kind	\$252,742	\$188,161	-26%	\$222,197	18%			
Total expenses less depreciation	\$186,309	\$129,244	-31%	\$163,280	26%			
Total expenses less in-kind and depreciation	\$186,309	\$129,244	-31%	\$163,280	26%			

**Expense Narrative**

FY 2020	Our Seasons and Fiscal Years run from July 1 to June 30. When Covid hit in March, we were unable to shift to streaming and online productions until September.
FY 2021	1. We were able to retain staff during COVID, however some of the hourly employees had a small reduction in their hours. 2. Our independent contractors are musicians for our musical productions. Since we cancelled all indoor production we did not hire any musicians in FY20-21. 3. Other reductions in expenses are the result of not having any audiences in our auditoriums, and few volunteers in our building preparing for inside performances. this also helped reduce our utility costs.
FY 2022	n/a

**Balance Sheet**

Assets	FY 2020	FY 2021	% Change	FY 2022	% Change
<b>Current assets</b>					
Cash and cash equivalents	\$137,825	\$77,158	-44%	\$77,445	0%
Receivables	\$0	\$0	n/a	\$0	n/a
Investments - current			n/a		n/a
Prepaid expenses & other	\$27,242	\$11,110	-59%	\$29,222	163%
<b>Total current assets</b>	<b>\$165,067</b>	<b>\$88,268</b>	<b>-47%</b>	<b>\$106,667</b>	<b>21%</b>
<b>Long-term/non-current assets</b>					
Investments - non current			n/a		n/a
Fixed assets (net of accumulated depreciation)	\$622,429	\$621,404	-0%	\$584,706	-6%
Non-current assets not listed above	\$0	\$0	n/a		n/a
<b>Total long-term/non-current assets</b>	<b>\$622,429</b>	<b>\$621,404</b>	<b>-0%</b>	<b>\$584,706</b>	<b>-6%</b>
<b>Total assets</b>	<b>\$787,496</b>	<b>\$709,672</b>	<b>-10%</b>	<b>\$691,373</b>	<b>-3%</b>
<b>Liabilities &amp; Net Assets</b>					
<b>Current liabilities</b>					
Accounts payable and accrued expenses	\$1,924	\$1,657	-14%		-100%
Deferred revenue	\$28,605	\$17,955	-37%		-100%
Loans - current	\$0	\$0	n/a		n/a
Additional current liabilities not listed above	\$0	-\$279	n/a		
<b>Total current liabilities</b>	<b>\$30,529</b>	<b>\$19,333</b>	<b>-37%</b>		<b>-100%</b>
<b>Long-term/non-current liabilities</b>					
Long-term/non-current loans	\$0	\$0	n/a		n/a
Additional long-term/non-current liabilities not listed above	\$0	\$0	n/a		n/a
<b>Total long-term/non-current liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>		<b>n/a</b>
<b>Total liabilities</b>	<b>\$30,529</b>	<b>\$19,333</b>	<b>-37%</b>		<b>-100%</b>
<b>Net assets</b>					
Unrestricted	\$711,982	\$685,295	-4%	\$681,373	-1%
Restricted	\$44,985	\$5,044	-89%	\$10,000	98%
<b>Total net assets</b>	<b>\$756,967</b>	<b>\$690,339</b>	<b>-9%</b>	<b>\$691,373</b>	<b>0%</b>
<b>Total liabilities &amp; net assets</b>	<b>\$787,496</b>	<b>\$709,672</b>	<b>-10%</b>	<b>\$691,373</b>	<b>-3%</b>

**Balance Sheet Narrative**

FY 2020	n/a
FY 2021	n/a
FY 2022	n/a

**Balance Sheet Metrics**

	FY 2020	FY 2021	% Change	FY 2022	% Change
Months of operating cash -- Unrestricted	4.41	4.6	4%	3.64	-21%
Working capital -- Unrestricted	\$89,553	\$63,891	-29%	\$96,667	51%
Current ratio -- Unrestricted	3.93	4.3	9%		-100%
Net assets as a % of total expenses	300%	367%	22%	311%	-15%
Fixed assets (net)	\$622,429	\$621,404	-0%	\$584,706	-6%
Condition of fixed assets	184%	194%		214%	
Leverage -- Unrestricted	0%	0%	n/a		n/a
Total debt	\$0	\$0	n/a		n/a
Debt service impact	0%	0%	n/a	0%	n/a

**Months of operating cash -- unrestricted** (Unrestricted Cash & Cash Equivalents/(Total Expense/12)) indicates the number of months an organization can operate at current average monthly expense levels with existing unrestricted cash and cash equivalents. This ratio is calculated using unrestricted numbers only.

**Working capital -- unrestricted** (Unrestricted Current Assets minus Unrestricted Current Liabilities) consists of the unrestricted resources available for operations. This calculation of working capital 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 unrestricted** (Unrestricted Current Assets divided by Unrestricted Current Liabilities) determines the organization's ability to pay current debt using current assets. A ratio of 1.0 indicates that current assets are equal to current liabilities. A ratio of around 1.5 is a more comfortable position, allowing for more cushion against uncollected receivables or timing discrepancies between expected receipts and disbursements. Ideally this number should approach 2 which indicates ample short-term liquidity to obviate the need to borrow or sell assets.

**Net assets as % 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 expenses. If the trend is level or increasing, then total net assets are keeping pace with growth in operating expenses.

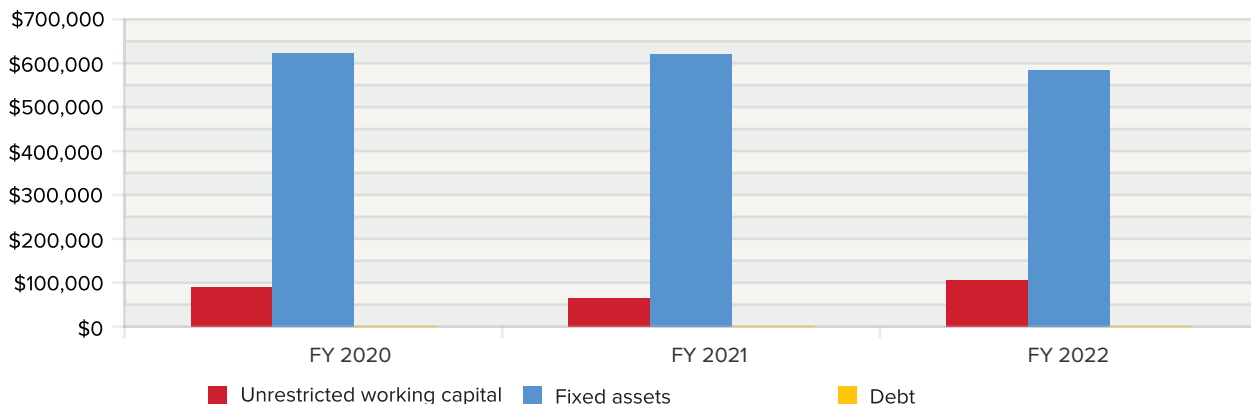
**Condition of fixed assets** indicates the potential need for replacement or repair of fixed assets (such as buildings, furniture, office equipment, sets and props). This is especially significant for organizations that own a building or carry a long-term lease. Accumulated depreciation of less than 50% of the total value of fixed assets indicates a stock of relatively new assets. A high percentage (>80%) of accumulated depreciation could indicate aging infrastructure and need for funding the replacement or repair of fixed assets in the near future.

**Leverage ratio** (Total Debt divided by Total Unrestricted Assets) measures what proportion of your unrestricted assets are supported by debt. A number in excess of 50% may indicate liquidity problems, or reduced capacity for future borrowing.

**Fixed assets net** is the value of all land, buildings, equipment, leasehold improvements and other property and equipment 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 debt** consists of all short and long-term contractual obligations of the organization, including lines of credit, loans, notes, bonds, and capital leases.

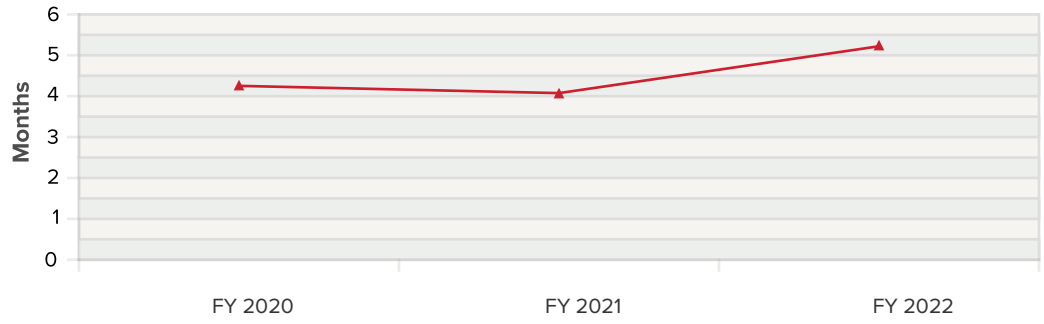
**Debt service impact** (Total Debt Service, including principal and interest, divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden. The higher the percentage, the more the organization has to dedicate its resources to debt repayment rather than programming and other operating expenses.

**Components of Net Assets**





**Months of  
Unrestricted  
Working Capital**



**Attendance**

	FY 2020	FY 2021	% Change	FY 2022	% Change
Total attendance					
Paid	4,617	2,159	-53%	1,263	-42%
Free	1,274	1,410	11%	850	-40%
Total	5,891	3,569	-39%	2,113	-41%
In-person attendance					
Paid	4,617	90	-98%	1,263	1,303%
Free	1,274	0	-100%	850	n/a
Total	5,891	90	-98%	2,113	2,248%
Digital attendance					
Paid		2,069	n/a	0	-100%
Free		1,410	n/a		-100%
Total		3,479	n/a	0	-100%
In-person attendees 18 and under	1,398	20	-99%	35	75%
Programs in schools	FY 2020	FY 2021	% Change	FY 2022	% Change
Children served in schools	180		-100%		n/a
Hours of instruction	3		-100%		n/a

**Workforce**

	FY 2020	FY 2021	% Change	FY 2022	% Change
Number of People					
Employees: Full-time permanent	1	1	0%	1	0%
Employees: Part-time permanent	3	3	0%	3	0%
Employees: Part-time temporary	0	1	n/a	1	0%
Volunteers	533	130	-76%	324	149%
Independent contractors	10	0	-100%	36	n/a
Interns and apprentices	0	0	n/a	0	n/a
Total positions	547	135	-75%	365	170%

**Visual & Performing Artists**

	FY 2020	FY 2021	% Change	FY 2022	% Change
Number of visual & performing artists	10	0	-100%	36	n/a
Payments to artists & performers	\$7,698	\$0	-100%	\$9,450	n/a

**Covid-19 Impact**

	FY 2020	FY 2021	FY 2022
Due to COVID-19 crisis restrictions on in-person gatherings and/or stay-at-home orders mandated by government health guidelines, how was staffing affected at your organization:			
Number of employees laid off	0	0	0
Number of employees furloughed	0	2	0
Of those furloughed or laid off employees, how many (if any) have been brought back?		2	

**Mission and Constituency****Mission statement**

To provide the community with a total theatrical experience through the presentation of dramas, comedies, musicals, and children's shows; to further develop and explore associated performing and creative arts.

**Mission demographics**

This organization's mission is not rooted in an explicitly identified ethnic, cultural or other demographic voice.

**Racial/ethnic group**

Additional group (please state)

**Gender**

Additional group (please state)

**Sexual orientation**

Additional group (please state)

**Age group**

Additional group (please state)

**Disability****Additional characteristics**

*If the fields above are blank, this organization does not serve that demographic specifically.*

**Audience**

The organization does not seek to primarily serve a specific audience.

**Racial/ethnic group**

Additional group (please state)

**Gender**

Additional group (please state)

**Sexual orientation**

Additional group (please state)

**Age group**

Additional group (please state)

**Disability****Additional characteristics**

Additional group (please state)

**Community type served**

Urban

*If the fields above are blank, this organization does not serve that demographic specifically.*

**Program Activity**

In-person activity	FY 2020		FY 2021		FY 2022	
	Distinct offerings	# of times offered	Distinct offerings	# of times offered	Distinct offerings	# of times offered
Productions (self-produced)	10	66	1	2	5	40
Productions (presented)	10	66	0	0	0	
Classes/assemblies/other programs in schools	0		0		0	
Classes/workshops (outside of schools)	3	6	0	0	0	0
Field trips/school visits	0		0		0	
Guided tours	0		0		0	
Lectures	0		0		0	
Permanent exhibitions	0		0		0	
Temporary exhibitions	5		1		5	
Traveling exhibitions (hosted)	0		0		0	
Films screened	0		0		0	
Festivals/conferences	0		0	0	0	
Readings/workshops (developing works)	1	1	0		1	1
Community programs (not included above)	0		0		0	
Additional programs not listed above	0	0	0	0	0	0

*NOTE: Data entered prior to 2021 combines information about physical and digital programs. It has been included in the physical program lines.*

**Program Activity**

Digital activity	FY 2020			FY 2021			FY 2022		
	Distinct offerings	# times digitally offered	On-demand	Distinct offerings	# times digitally offered	On-demand	Distinct offerings	# times digitally offered	On-demand
Productions (self-produced)				10	40	0			
Productions (presented)				0	0	0			
Classes/assemblies/other programs in schools				0					
Classes/workshops (outside of schools)				0					
Field trips/school visits				0					
Guided tours				0					
Lectures				0					
Permanent exhibitions									
Temporary exhibitions									0
Traveling exhibitions (hosted)									
Films screened				0					
Broadcast productions							0		
Festivals/conferences				0	0				
Readings/workshops (developing works)									
Community programs (not included above)									
Additional programs not listed above				0					

*NOTE: Data entered prior to 2021 combines information about physical and digital programs. It has been included in the physical program lines.*

Digital activity financials	FY 2020		FY 2021		FY 2022	
	Total	Associated with digital program delivery	Total	Associated with digital program delivery	Total	Associated with digital program delivery
Earned revenue	\$146,905		\$60,869	\$7,148	\$81,587	
Contributed revenue	\$46,220	\$0	\$60,640	\$0	\$70,008	
Operating expense	\$252,742	\$0	\$188,161	\$1,800	\$222,197	\$0

**Program Activity**

	FY 2020	FY 2021	% Change	FY 2022	% Change
Fiscally sponsored projects	0	0	n/a	0	n/a
Amount distributed to fiscally sponsored projects			n/a		n/a
Residencies	0	0	n/a	0	n/a
Scholarships awarded	0	0	n/a	0	n/a
Amount awarded in scholarships			n/a		n/a
Other grants awarded	0	0	n/a	0	n/a
Amount awarded in grants			n/a		n/a
Public art installations	0	0	n/a	0	n/a
Works commissioned	0	0	n/a	0	n/a
Films produced	0	1	n/a	0	-100%
World premieres	0	2	n/a	0	-100%
National premieres	0	0	n/a	0	n/a
Local/regional premieres	0	5	n/a	0	-100%
Published works (physical)	0	0	n/a	0	n/a
Published works (digital)			n/a		n/a
Private lessons (in-person)	0	0	n/a	0	n/a
Private lessons (digital)			n/a		n/a
Competitions	0	0	n/a	0	n/a
Open rehearsals	0	0	n/a	0	n/a

*NOTE: Data entered prior to 2021 combines information about physical and digital programs. It has been included in the physical program lines.*

**Program Activity Narrative**

FY 2020	We changed our social media strategy significantly to present more timely information to our followers. We focus now on Facebook and Snapchat for quick marketing messages. We continue to use the web for comprehensive information sharing.
FY 2021	n/a
FY 2022	Due to safety regulations and uncertainty over whether we would need to cancel planned productions due to outbreaks, we reduced the number of productions and other opportunities.