

Organization Information

Organization name: Community Circle Players	Year organization founded: 1958
City: Lansing	Organization type: 501(c)3 nonprofit organization
State: MI	DUNS #:
County: Ingham	Full-time staff: 1
Federal ID #: 386093206	Board Members: 21
NISP Discipline: 4 - Theatre	Fiscal year end date: 06-30
NISP Institution: 5 - Performing Group - Community	
NTEE: A61 - Performing Arts Centers	

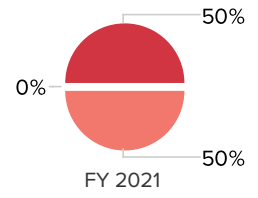
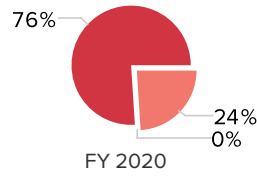
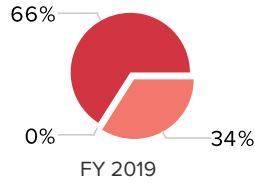
Applicant is audited or reviewed by an independent accounting firm.

Financial Summary

Unrestricted Activity	FY 2019	FY 2020	% Change	FY 2021	% Change
Unrestricted operating revenue					
Earned program	\$122,008	\$127,180	4%	\$51,715	-59%
Earned non-program	\$25,547	\$19,725	-23%	\$9,154	-54%
Total earned revenue	\$147,555	\$146,905	-0%	\$60,869	-59%
Investment revenue	\$57	\$57	0%	\$21	-63%
Contributed revenue	\$74,901	\$46,220	-38%	\$60,640	31%
Total unrestricted operating revenue	\$222,513	\$193,182	-13%	\$121,530	-37%
Less in-kind		\$0	n/a	\$0	n/a
Unrestricted operating revenue less in-kind	\$222,513	\$193,182	-13%	\$121,530	-37%
Operating expenses					
Program	\$217,669	\$195,421	-10%	\$141,249	-28%
Management & general	\$57,828	\$57,260	-1%	\$46,912	-18%
Fundraising	\$1,322	\$61	-95%	\$0	-100%
Total operating expenses	\$276,819	\$252,742	-9%	\$188,161	-26%
Less in-kind		\$0	n/a	\$0	n/a
Unrestricted operating expenses less in-kind	\$276,819	\$252,742	-9%	\$188,161	-26%
Unrestricted change in net assets - operating	-\$54,306	-\$59,560	-10%	-\$66,631	-12%
Unrestricted change in net assets	-\$54,306	-\$59,560	-10%	-\$66,631	-12%
Restricted change in net assets			n/a	\$0	n/a
Total change in net assets	-\$54,306	-\$59,560	-10%	-\$66,631	-12%

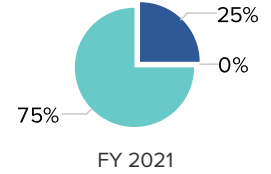
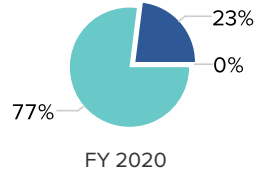
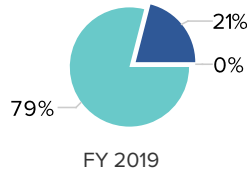
Unrestricted Operating Revenue by Source

- Earned
- Investment
- Contributed



Operating Expenses by Functional Grouping

- Program
- Management & General
- Fundraising



Revenue Details

Operating Revenue	FY 2019	FY 2020	FY 2021	FY 2021	FY 2021
Earned - Program	Total	Total	Total	Unrestricted	Restricted
Subscriptions	\$15,270	\$16,132	\$0	\$0	
Membership fees - individuals		\$56,374	\$36,680	\$36,680	\$0
Membership fees - organizations		\$0	\$0	\$0	
Ticket sales & admissions	\$106,738	\$54,674	\$14,825	\$14,825	
Education revenue	\$0	\$0	\$0	\$0	
Publication sales		\$0	\$210	\$210	
Gallery sales	\$0	\$0	\$0	\$0	
Contracted services & touring fees		\$0	\$0	\$0	
Royalty & reproduction revenue	\$0	\$0	\$0	\$0	
Earned - program not listed above		\$0	\$0	\$0	
Total earned - program	\$122,008	\$127,180	\$51,715	\$51,715	
Earned - Non-program					
Rental revenue	\$17,580	\$12,776	\$4,464	\$4,464	
Sponsorship revenue	\$0	\$0	\$0	\$0	
Attendee-generated revenue not listed above	\$7,967	\$6,949	\$100	\$100	
Earned non-program not listed above		\$0	\$4,590	\$4,590	
Total earned - non-program	\$25,547	\$19,725	\$9,154	\$9,154	
Total earned revenue	\$147,555	\$146,905	\$60,869	\$60,869	

Community Circle Players

Contributed	FY 2019 Total	FY 2020 Total	FY 2021 Total	FY 2021 Unrestricted	FY 2021 Restricted
Trustee & board	\$1,650	\$1,750	\$5,290	\$5,290	\$0
Individual	\$55,676	\$8,120	\$16,560	\$16,560	
Corporate	\$3,350	\$1,500	\$0	\$0	\$0
Foundation	\$0	\$0	\$500	\$500	\$0
City government	\$1,000	\$4,050	\$500	\$500	\$0
County government	\$0	\$0	\$10,000	\$10,000	\$0
State government	\$13,225	\$16,200	\$15,000	\$15,000	\$0
Federal government	\$0	\$14,600	\$12,790	\$12,790	
In-kind operating contributions	\$0	\$0	\$0	\$0	
Special fundraising events		\$0	\$0	\$0	
Net assets released from restriction	\$0	\$0	\$0		
Total contributed revenue	\$74,901	\$46,220	\$60,640	\$60,640	\$0
Operating investment revenue	\$57	\$57	\$21	\$21	\$0
Total operating revenue	\$222,513	\$193,182	\$121,530	\$121,530	\$0
Total operating revenue less operating in-kind	\$222,513	\$193,182	\$121,530	\$121,530	\$0
Total revenue	\$222,513	\$193,182	\$121,530	\$121,530	\$0
Total revenue less in-kind	\$222,513	\$193,182	\$121,530	\$121,530	\$0

Revenue Narrative

FY 2019	n/a
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	<p>Riverwalk Theatre has a three legged stool model for revenue, 1 - Box Office and Production related Revenue, 2- Donations and Memberships, and 3 -Grants.</p> <p>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.</p> <p>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.</p> <p>3. Grants - Successful application for COVID related grant opportunities increased our grant revenue by 11%.</p>

Expense Details

	FY 2019 Total	FY 2020 Total	% Change	FY 2021 Total	% Change	FY 2021 Program	FY 2021 General & Administrative	FY 2021 Fundraising
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$75,257	\$75,199	-0%	\$61,228	-19%	\$30,614	\$30,614	\$0
Independent contractors	\$9,955	\$7,698	-23%	\$0	-100%	\$0	\$0	\$0
Professional fees	\$6,408	\$6,748	5%	\$5,800	-14%	\$0	\$5,800	\$0
Total personnel expenses - Operating	\$91,620	\$89,645	-2%	\$67,028	-25%	\$30,614	\$36,414	\$0
Non-personnel expenses - Operating								
Occupancy costs	\$42,881	\$41,608	-3%	\$38,666	-7%	\$33,856	\$4,810	\$0
Depreciation	\$66,506	\$66,433	-0%	\$58,917	-11%	\$55,971	\$2,946	\$0
Non-personnel expenses not listed above	\$75,812	\$55,056	-27%	\$23,550	-57%	\$20,808	\$2,742	\$0
Total non-personnel expenses - Operating	\$185,199	\$163,097	-12%	\$121,133	-26%	\$110,635	\$10,498	\$0
Total operating expenses	\$276,819	\$252,742	-9%	\$188,161	-26%	\$141,249	\$46,912	\$0
Total expenses	\$276,819	\$252,742	-9%	\$188,161	-26%			
Total expenses less in-kind	\$276,819	\$252,742	-9%	\$188,161	-26%			
Total expenses less depreciation	\$210,313	\$186,309	-11%	\$129,244	-31%			
Total expenses less in-kind and depreciation	\$210,313	\$186,309	-11%	\$129,244	-31%			

Expense Narrative

FY 2019	n/a
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	<ol style="list-style-type: none"> 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.

Balance Sheet

Assets	FY 2019	FY 2020	% Change	FY 2021	% Change
Current assets					
Cash and cash equivalents	\$102,444	\$137,825	35%	\$77,158	-44%
Receivables		\$0	n/a	\$0	n/a
Investments - current			n/a		n/a
Prepaid expenses & other	\$22,327	\$27,242	22%	\$11,110	-59%
Total current assets	\$124,771	\$165,067	32%	\$88,268	-47%
Long-term/non-current assets					
Investments - non current			n/a		n/a
Fixed assets (net of accumulated depreciation)	\$685,472	\$622,429	-9%	\$621,404	-0%
Non-current assets not listed above		\$0	n/a	\$0	n/a
Total long-term/non-current assets	\$685,472	\$622,429	-9%	\$621,404	-0%
Total assets	\$810,243	\$787,496	-3%	\$709,672	-10%
Liabilities & Net Assets					
Current liabilities					
Accounts payable and accrued expenses	\$2,162	\$1,924	-11%	\$1,657	-14%
Deferred revenue	\$31,530	\$28,605	-9%	\$17,955	-37%
Loans - current	\$0	\$0	n/a	\$0	n/a
Additional current liabilities not listed above		\$0	n/a	-\$279	n/a
Total current liabilities	\$33,692	\$30,529	-9%	\$19,333	-37%
Long-term/non-current liabilities					
Long-term/non-current loans	\$0	\$0	n/a	\$0	n/a
Additional long-term/non-current liabilities not listed above		\$0	n/a	\$0	n/a
Total long-term/non-current liabilities	\$0	\$0	n/a	\$0	n/a
Total liabilities	\$33,692	\$30,529	-9%	\$19,333	-37%
Net assets					
Unrestricted	\$771,541	\$711,982	-8%	\$685,295	-4%
Restricted	\$5,010	\$44,985	798%	\$5,044	-89%
Total net assets	\$776,551	\$756,967	-3%	\$690,339	-9%
Total liabilities & net assets	\$810,243	\$787,496	-3%	\$709,672	-10%

Balance Sheet Narrative

FY 2019	n/a
FY 2020	n/a
FY 2021	n/a

Balance Sheet Metrics

	FY 2019	FY 2020	% Change	FY 2021	% Change
Months of operating cash -- Unrestricted	4.22	4.41	4%	4.6	4%
Working capital -- Unrestricted	\$86,069	\$89,553	4%	\$63,891	-29%
Current ratio -- Unrestricted	3.55	3.93	11%	4.3	9%
Net assets as a % of total expenses	281%	300%	7%	367%	22%
Fixed assets (net)	\$685,472	\$622,429	-9%	\$621,404	-0%
Condition of fixed assets	157%	184%		194%	
Leverage -- Unrestricted	0%	0%	n/a	0%	n/a
Total debt	\$0	\$0	n/a	\$0	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.

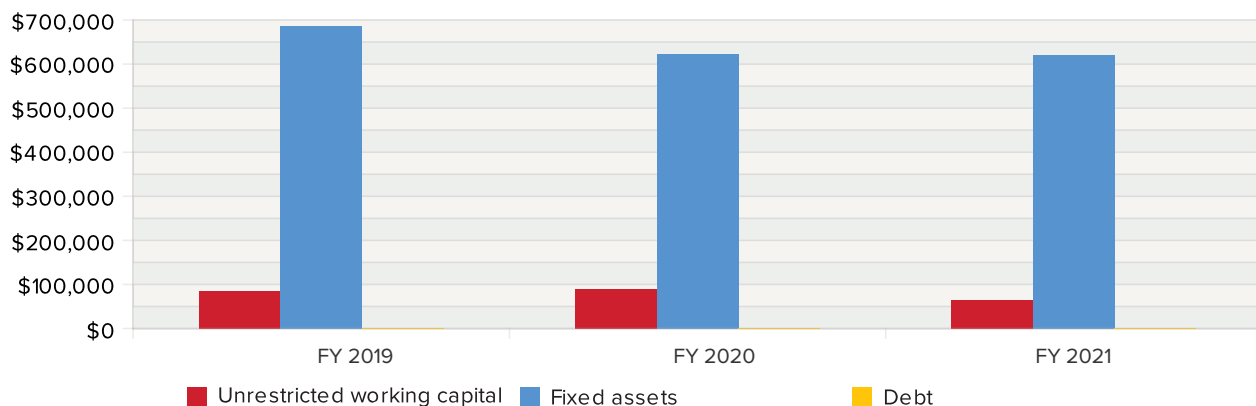
Leverage ratio (Total Debt divided by Total Unrestricted Assets) measures what proportion of your unrestricted assets are supported by debt. A number in excess of 50% may indicate liquidity problems, or reduced capacity for future borrowing.

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.

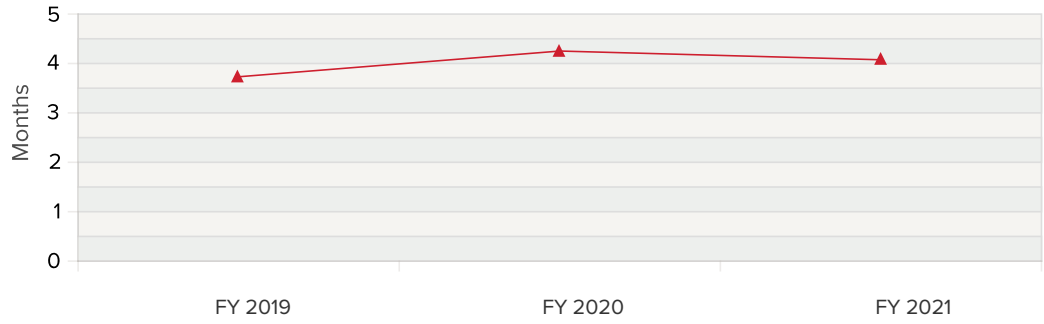
Total debt consists of all short and long-term contractual obligations of the organization, including lines of credit, loans, notes, bonds, and capital leases.

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 2019	FY 2020	% Change	FY 2021	% Change
Total attendance					
Paid	8,476	4,617	-46%	2,159	-53%
Free	2,106	1,274	-40%	1,410	11%
Total	10,582	5,891	-44%	3,569	-39%
In-person attendance					
Paid	8,476	4,617	-46%	90	-98%
Free	2,106	1,274	-40%	0	-100%
Total	10,582	5,891	-44%	90	-98%
Digital attendance					
Paid			n/a	2,069	n/a
Free			n/a	1,410	n/a
Total			n/a	3,479	n/a
In-person attendees 18 and under	1,851	1,398	-24%	20	-99%
Programs in schools	FY 2019	FY 2020	% Change	FY 2021	% Change
Children served in schools		180	n/a		-100%
Hours of instruction		3	n/a		-100%

Workforce

	FY 2019	FY 2020	% Change	FY 2021	% Change
Number of People					
Employees: Full-time permanent	1	1	0%	1	0%
Employees: Part-time permanent	4	3	-25%	3	0%
Employees: Part-time temporary	0	0	n/a	1	n/a
Volunteers	770	533	-31%	130	-76%
Independent contractors	12	10	-17%	0	-100%
Interns and apprentices	0	0	n/a	0	n/a
Total positions	787	547	-30%	135	-75%

Visual & Performing Artists

	FY 2019	FY 2020	% Change	FY 2021	% Change
Number of visual & performing artists	12	10	-17%	0	-100%
Payments to artists & performers	\$9,955	\$7,698	-23%	\$0	-100%

Covid-19 Impact

	FY 2019	FY 2020	FY 2021
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
Number of employees furloughed			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 2019		FY 2020		FY 2021	
	Distinct offerings	# of times offered	Distinct offerings	# of times offered	Distinct offerings	# of times offered
Productions (self-produced)	12	94	10	66	1	2
Productions (presented)			10	66	0	0
Classes/assemblies/other programs in schools			0		0	
Classes/workshops (outside of schools)	1	30	3	6	0	0
Field trips/school visits			0		0	
Guided tours			0		0	
Lectures			0		0	
Permanent exhibitions			0		0	
Temporary exhibitions	6		5		1	
Traveling exhibitions (hosted)			0		0	
Films screened			0		0	
Festivals/conferences	0		0		0	0
Readings/workshops (developing works)			1	1	0	
Community programs (not included above)			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 2019			FY 2020			FY 2021		
	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									
Traveling exhibitions (hosted)									
Films screened							0		
Broadcast productions									
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 2019		FY 2020		FY 2021	
	Total	Associated with digital program delivery	Total	Associated with digital program delivery	Total	Associated with digital program delivery
Earned revenue	\$147,555		\$146,905		\$60,869	\$7,148
Contributed revenue	\$74,901		\$46,220	\$0	\$60,640	\$0
Operating expense	\$276,819		\$252,742	\$0	\$188,161	\$1,800

Program Activity

	FY 2019	FY 2020	% Change	FY 2021	% Change
Fiscally sponsored projects		0	n/a	0	n/a
Amount distributed to fiscally sponsored projects			n/a		n/a
Residencies		0	n/a	0	n/a
Scholarships awarded		0	n/a	0	n/a
Amount awarded in scholarships			n/a		n/a
Other grants awarded		0	n/a	0	n/a
Amount awarded in grants			n/a		n/a
Public art installations		0	n/a	0	n/a
Works commissioned		0	n/a	0	n/a
Films produced		0	n/a	1	n/a
World premieres		0	n/a	2	n/a
National premieres		0	n/a	0	n/a
Local/regional premieres		0	n/a	5	n/a
Published works (physical)		0	n/a	0	n/a
Published works (digital)			n/a		n/a
Private lessons (in-person)		0	n/a	0	n/a
Private lessons (digital)			n/a		n/a
Competitions		0	n/a	0	n/a
Open rehearsals		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 2019	n/a
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