

Playhouse-66 / Theatre Scarborough

Season-2022/23 Annual Finance Report

August 1, 2022, to July 31, 2023

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Please note: Theatre Scarborough bookkeeping is done on an accrual basis and has a fiscal year-end of 31-Jul-yy, which is aligned to that of the three theatre groups operating out of Scarborough Village Theatre.

1. Season 2022/23 Income/Expense Statement (01-Aug-22 to 31-Jul-23)

I&E	Yes								
Season	S-22/23								
T\$-Amt	Class	1. SMT	2. SP	3. STG	4. General	Grand Total			
Category	Sub-Cat								
1. Expenses, shared	1. Theatre Lease, 22/23	\$12,793	\$12,293	\$14,900	(\$55,297)	(\$15,311)	A		
	1. Theatre Lease, 22/23, CAM				\$15,311	\$15,311			
	3. HST Rebate	(\$1,026)	(\$986)	(\$1,195)	\$3,206	(\$0)			
	8a. AP, Donations thru AP	(\$2,958)	(\$1,710)	(\$865)	\$5,533	\$0			
	8b. AP, Donat-exp thru AP	\$77	\$37	\$19	(\$133)	\$0			
	9a. AP, Retail thru AP	(\$1,640)	(\$670)	(\$340)	\$2,650	\$0			
	9b. AP, Retail-exp thru AP	\$92	\$48	\$25	(\$165)	\$0			
1. Expenses, shared Total		\$7,339	\$9,012	\$12,544	(\$28,895)	(\$0)			
2. Revenue, Tkts	1. Tkt-Purch-Sales	\$147,648	\$90,887	\$80,069		\$318,604			
	2. Tkt-Sales-Distrib	(\$136,422)	(\$82,081)	(\$72,649)		(\$291,151)			
	3. Tot-AP-Fees	(\$8,856)	(\$6,333)	(\$5,245)		(\$20,433)			
2. Revenue, Tkts Total		\$2,370	\$2,473	\$2,175		\$7,019	B		
3. Expenses, BO	1. Phone (Rogers)				(\$136)	(\$136)			
	2. Internet (Rogers)				(\$678)	(\$678)			
	3. sub-tkts (print)				(\$247)	(\$247)			
	4. Mailing costs				(\$934)	(\$934)			
	8. BO-vol T/Y				(\$1,770)	(\$1,770)			
	9. z-other				(\$277)	(\$277)			
3. Expenses, BO Total					(\$4,042)	(\$4,042)			
4. Revenue, other	0. Common Service Fee	\$4,682	\$4,682	\$4,682		\$14,045	C		
	1. Refreshment rev				\$7,642	\$7,642			
	2. Refreshment exp				(\$3,049)	(\$3,049)			
	2. Refresh-Mgr T/Y				(\$720)	(\$720)			
	3. Donations, passive	\$1,382	\$1,163	\$556	\$8,869	\$11,969			
	7. Interest				\$1,549	\$1,549			
	8. HST Rebate				\$1,639	\$1,639			
	9. unrealized gain				\$5,200	\$5,200			
	9. z-other rev				\$175	\$175			
4. Revenue, other Total		\$6,063	\$5,844	\$5,237	\$21,305	\$38,449			
5. Expenses, other	1. P-copy/Stationery				(\$312)	(\$312)			
	2. Sub Brochure				(\$6,723)	(\$6,723)			
	2. TC Honorarium				(\$1,350)	(\$1,350)			
	2. Theatre equip-exp				(\$685)	(\$685)			
	4. Insurance				(\$5,431)	(\$5,431)			
	4. Website				(\$458)	(\$458)			
	5. Fundraising exp				(\$284)	(\$284)			
	6. Professional fees				(\$4,176)	(\$4,176)			
	7. Theatre cleaning				(\$671)	(\$671)			
	8. Bank Fees *				(\$185)	(\$185)			
	9. gifts 2 qualified donees	(\$1,333)	(\$1,124)	(\$535)		(\$2,992)	D		
	9. misc-exp				(\$3,788)	(\$3,788)			
5. Expenses, other Total		(\$1,333)	(\$1,124)	(\$535)	(\$24,064)	(\$27,056)			
6. Capital-events	1. Annual Depreciation				(\$22,521)	(\$22,521)			
	2. Annual Defer-Donations				\$21,194	\$21,194			
6. Capital-events Total					(\$1,327)	(\$1,327)			
Grand Total		\$14,439	\$16,205	\$19,421	(\$37,023)	\$13,043	E		

1a. Notes for Season 2022/23 Income/Expense Statement

#	Sub-Cat	Comments
A	SVT Lease, shared	<ul style="list-style-type: none"> Our lease for the year is approx. \$55.3k. This was off set by a \$15,3 CAM Fee adjustment on monies paid in 2020 and 2021 once the city recalculated our obligation to 14% P/S from the original 17% P/S. This enabled a lower full-year SVT Lease Invoice to the MPAO as they work through this recovery season. The City is late with the 2022 CAM Fee adjustment invoice. We expect that to come by the end of the year, and the adjustment will factor into S-23/24 SVT lease costs.
B	Revenue, Tkts	<ul style="list-style-type: none"> S22/23 subscriptions were initially received in June and July 2022. That was during the period when TS was still charging the MPAO a ticket service fee, which went away at the start of August 2022. This category will be 0\$ in future years as it has been replaced by the Common Service Fee.
C	Common Service Fee	<ul style="list-style-type: none"> The MPAO asked – starting with S-22/23 – that the TS-AP ticket fee be replaced by a Common Service Fee. The intent is that – during S-22/23 - the MPAO cover all S-21/22 TS expenses (save the lease, which is shared) ← i.e., the year prior since those expenses are “known” S21/22 expenses did not include <i>Insurance</i> or the <i>Subscription Brochure</i> costs as those had been covered directly by the MPAO as a “shared expense” that year. However, these expenses would be included in the CSF for future years.
D	Gifts to Qualified Donees	<ul style="list-style-type: none"> When patrons make a donation during a ticket purchase, the donation is recorded in the system as a donation to TS, thus TS must issue the tax receipt. However, if the donation is made during a ticket purchase to a single group, TS interprets that the donor intended the funds to go to that MPAO. TS identifies those transactions at end-of-year, and transfers the funds back to the MPAO, via this line.
E	End-of-year Bottom Line	<ul style="list-style-type: none"> We closed the year with a \$13,043 profit. That appears positive, however is due to <ul style="list-style-type: none"> an unexpectedly high donations, and an unrealized capital gain on the recent share-donation from our Angel donor.

Some general information:

#	Category	Explanation
1	Expenses, Shared	<ul style="list-style-type: none"> Shows the categories that are directly shared between the three groups. It is set up to show that the categories balance to \$0. We see that this season, shared expenses fully balances.
2	Revenue, Tickets	<ul style="list-style-type: none"> Shows the net revenue that Theatre Scarborough receives from managing the box office. Given the switch to a Common Service Fee model starting S-22/23, TS will no longer receive revenue in this category following S-22/23. Ticket Purchase Sales are the funds handed over by our patrons. Ticket Sales Distribution are the funds that Theatre Scarborough hands over to the groups – less the TS-fee withheld. Total AP-fees are the fees that Arts People withholds for managing the Box Office. What's left was intended to at least cover Box Office expenses.
3	Expenses, Box Office	<ul style="list-style-type: none"> Reflects the expenses directly required to run the box office. The phone, the internet, subscription ticket printing/mailing, the mailing machine, the Post Office box to mail in subscriptions, B/O volunteer thank you-s, etc.
4	Revenue, Other	<ul style="list-style-type: none"> Shows all other revenue streams – most often refreshments plus any donations made directly to Theatre Scarborough, but now includes the monthly Common Service Fee from the MPAO.
5	Expenses, Other	<ul style="list-style-type: none"> Captures all other operational expenses not related to the box office but covered by Theatre Scarborough. A feature of the 2011 lease (which expired in Jul-16) is that we are now responsible for all equipment in the theatre – which is quite different than the first 30-years of our relationship with the city.
6	Capital Events	<ul style="list-style-type: none"> Tracks the EOY result of all significant capital purchases as we amortize the equipment and write down the donations and The Trillium grant (Hearing Assist system). By deferring the donations at the same rate the capital purchases are written down, we minimize the impact to our bottom line annually.

2. Comparative Income/Expense Statements (past 4-years)

I&E	Yes						
T\$-Amt		Season					
Category	Sub-Cat	S-19/20	S-20/21	S-21/22	S-22/23		
2. Revenue, Tkts	1. Tkt-Purch-Sales	\$324,118		\$79,934	\$318,604		
	2. Tkt-Sales-Distrib	(\$288,567)		(\$71,811)	(\$291,151)		
	3. Tot-AP-Fees	(\$24,094)		(\$5,454)	(\$20,433)		
2. Revenue, Tkts Total		\$11,457		\$2,669	\$7,019		A
3. Expenses, BO	1. Phone (Rogers)	(\$102)	(\$96)	(\$156)	(\$136)		
	1. Phone line (Bell)	(\$389)					
	2. Internet (Rogers)	(\$893)	(\$502)	(\$741)	(\$678)		
	3. sub-tkts (print)	(\$1,027)			(\$247)		B
	4. Mailing costs	(\$3,101)	(\$752)	(\$740)	(\$934)		
	7. Phone (Rogers)	(\$38)					
	8. BO-vol T/Y	(\$880)	(\$240)	(\$1,010)	(\$1,770)		C
	9. z-other	(\$407)	(\$271)	(\$1,065)	(\$277)		
3. Expenses, BO Total		(\$6,836)	(\$1,861)	(\$3,712)	(\$4,042)		
4. Revenue, other	0. Common Service Fee				\$14,045		D
	1. Refreshment rev	\$6,625		\$1,720	\$7,642		
	2. Refreshment exp	(\$2,368)		(\$1,041)	(\$3,049)		
	2. Refresh-Mgr T/Y	(\$300)		(\$300)	(\$720)		
	3. Donations, passive	\$4,273	\$740	\$5,799	\$11,969		E
	3. Donations, proactive		\$34,199				
	4. Donations, non-rct	\$1,387					
	6. Assistance, Federal		\$41,552	\$24,305			
	6. Assistance, Municipal		\$20,604				
	6. Assistance, Provincial		\$20,000	\$10,000			
	7. Interest	\$8	\$182	\$171	\$1,549		F
	8. HST Rebate	\$1,856	\$2,236	\$11,914	\$1,639		G
	9. realized gain		\$13,533				
	9. unrealized gain				\$5,200		
	9. z-other rev		\$921	\$70	\$175		
4. Revenue, other Total		\$11,480	\$133,967	\$52,638	\$38,449		
5. Expenses, other	1. P-copy/Stationery	(\$688)	(\$90)	(\$467)	(\$312)		
	1. Theatre Lease, 20/21		(\$59,524)				
	1. Theatre Lease, 21/22			(\$39,204)			
	1. Theatre Lease, CAM adj		(\$18,611)	\$13,511			
	2. Sub Brochure				(\$6,723)		H
	2. TC Honorarium	(\$1,425)		(\$630)	(\$1,350)		
	2. Theatre equip-exp	(\$569)		(\$1,001)	(\$685)		
	4. Insurance				(\$5,431)		H
	4. Website		(\$164)	(\$201)	(\$458)		
	5. Fundraising exp	(\$105)	(\$137)	(\$174)	(\$284)		
	6. Professional fees	(\$113)	(\$4,012)	(\$5,599)	(\$4,176)		
	7. Theatre cleaning				(\$671)		I
	8. Bank Fees *	(\$157)	(\$173)	(\$164)	(\$185)		
	8. COVID Fees	(\$447)	(\$258)				
	9. gifts 2 qualified donees	(\$880)	(\$23,580)	(\$1,733)	(\$2,992)		
	9. misc-exp	(\$1,282)	(\$227)	(\$1,698)	(\$3,788)		
	9. unrealized loss	(\$3,431)					
	9. volunteer training			(\$100)			
	99. accounting adj.	(\$17,203)					
5. Expenses, other Total		(\$26,300)	(\$106,775)	(\$37,459)	(\$27,056)		
6. Capital-events	1. Annual Depreciation	(\$13,591)	(\$13,591)	(\$22,521)	(\$22,521)		
	2. Annual Defer-Donations	\$13,774	\$12,780	\$21,194	\$21,194		
6. Capital-events Total		\$184	(\$811)	(\$1,327)	(\$1,327)		
Grand Total		(\$10,015)	\$24,520	\$12,809	\$13,043		

2a. Notes for Comparative Income/Expense Statements

Let's look a little closer:

#	Sub-Cat	Comments
A	Revenue, Tkts Total	<ul style="list-style-type: none"> This year we're experiencing \$7.0k in revenue, due to the June and July S-21/22 ticket-fee model. This category will yield \$0 in revenue in future seasons with the move to the CSF model.
B	sub-tkts (print)	<ul style="list-style-type: none"> With the move to online subscription purchases, and patrons choosing to have their subscription delivered by email, this category is reducing, as expected.
C	BO-vol T/Y	<ul style="list-style-type: none"> Great to see a full season of engaging our Box Office volunteers and thus a full year of Box Office volunteer Thank You-s.
D	Common Service Fee	<ul style="list-style-type: none"> Again, this is the model requested - by the MPAO - for the MPAO to contribute to TS expenses, rather than the previous 15-yr model of TS retaining a "handling fee" on ticket sales.
E	Donations, passive	<ul style="list-style-type: none"> Quite remarkable - and unexpected - that TS received so many direct donations this year. Perhaps patrons are still considering COVID recovery support. Certainly, many of our patrons utilized the "addon" feature during ticket purchasing, which also resulted in \$2.9k of donations being transferred back to the MPAO.
F	Interest	<ul style="list-style-type: none"> This interest is due to keeping funds as long as possible in the two savings accounts. As well, we still have significant funds in these accounts due to the gift certificates that TS is holding on behalf of our patrons.
G	HST Rebate	<ul style="list-style-type: none"> Our HST Rebate is significantly smaller this year as TS did not do much spending. The majority of our HST Rebate is for HST on the SVT Lease, and those funds are paid back to the MPAO as they are the ones that "paid" the lease.
H	Sub Brochure & Insurance	<ul style="list-style-type: none"> Expenses for the S22/23 Subscription Brochure and S21/22 Insurance were not included in the S22/23 CSF calculation since they had been paid directly by the MPAO in S21/22 via the "shared expense" model. However, they will factor into the end-of-year CSF calculation for S23/24.
I	Theatre cleaning	<ul style="list-style-type: none"> During S22/23 CST Lease negotiations, we found out that SVRC staff had been recently directed to provide zero janitorial services, as that was allegedly not covered by our 2011 lease (in fact it was). The new lease is clear that no janitorial service is to be provided to our leased premises. Thus, we have now arranged our own janitorial support, the costs of which are captured here. Properly, our annual CAM fee is calculated by 14% on all CAM costs, but only 6% on janitorial. When our 2022 CAM Fee adjustment letter comes out, we will confirm that this agreement is solidly in place.

3. Comparative Balance Sheet (past 4-years)

Remember, a "true" Balance Sheet shows ...

Assets - Liabilities - Reserves = \$0

Source	Manual-BS							
Bal-Sheet	Yes							
T\$-Amt			Season					
Section	Category	Sub-Cat	S-19/20	S-20/21	S-21/22	S-22/23		
I. Assets	1a. Liquid assets	Bank Acct, AP	\$21,117	\$54,414	\$12,547	\$64,621	A	
		Bank Acct, Ops	\$17,541	\$28,715	\$80,001	\$30,990		
		Bank Acct, Ops invest	\$6,410	\$3,542	\$4,742	\$31,442	B	
		Bank Acct, SVT			\$10,000	\$10,168		
		Refreshments IOH*	\$748	\$748	\$396	\$351		
		1a. Liquid assets Total	\$45,816	\$87,419	\$107,686	\$137,571		
	1b. Acct receivable	CERS Period 10&11		\$7,348				
		HST-Rebate	\$1,856	\$2,021	\$4,828	(\$685)	C	
		TT/AP final pmt	\$87	\$120	\$10,827	\$1,381		
		z-misc-receivable		\$0	\$3,288			
		1b. Acct receivable Total	\$1,943	\$9,489	\$18,943	\$696		
	1c. Pre-paid Exp	as required		\$0				
		Pitney device \$\$\$			\$1,346	\$1,349		
		SVT Lease costs				\$4,854	D	
		1c. Pre-paid Exp Total		\$0	\$1,346	\$6,203		
	1d. Capital Assets	a. purchase value	\$67,953	\$67,953	\$133,600	\$133,600		
		b. accum-depreciation	(\$33,382)	(\$46,973)	(\$69,494)	(\$92,015)		
		1d. Capital Assets Total	\$34,571	\$20,980	\$64,107	\$41,585		
	I. Assets Total		\$82,330	\$117,888	\$192,082	\$186,055		
II. Liabilities	2a. Short-term	a. Owed to groups	(\$8,669)	(\$2,391)	(\$33,144)	(\$18,405)		
		b. GC, unused	(\$5,168)	(\$5,168)	(\$32,777)	(\$27,529)	E	
		COVID-rtns	(\$3,739)	\$0				
		COVID-sub-rtns	(\$3,795)	(\$69)				
		Professional fees			(\$3,000)	(\$4,464)	F	
		SVT CAM fees (19&20)		(\$18,611)				
		SVT Lease costs		(\$18,919)			G	
		x-misc-exp	(\$360)	(\$390)	(\$1,112)	(\$1,480)		
		2a. Short-term Total	(\$21,730)	(\$45,549)	(\$70,033)	(\$51,877)		
	2b. Deferred funds	Deferred donations & grants	(\$35,168)	(\$22,388)	(\$59,289)	(\$58,374)	H	
		2b. Deferred funds Total	(\$35,168)	(\$22,388)	(\$59,289)	(\$58,374)		
	II. Liabilities Total		(\$56,898)	(\$67,937)	(\$129,322)	(\$110,252)		
III. Reserves	3a. Mid-term	1. Members Equity	(\$35,447)	(\$25,432)	(\$49,952)	(\$62,760)		
		2. Retained Earnings	\$10,015	(\$24,520)	(\$12,809)	(\$13,043)		
		3a. Mid-term Total	(\$25,432)	(\$49,952)	(\$62,760)	(\$75,803)		
	III. Reserves Total		(\$25,432)	(\$49,952)	(\$62,760)	(\$75,803)		
Grand Total			\$0	\$0	\$0	\$0	I	

3a. Notes for Season 2022/2023 Balance Sheet

Let's look a little closer:

#	Sub-Cat	Comments
A	Bank Acct, AP	<ul style="list-style-type: none"> This is the account that receives the weekly payments from Arts People. We keep the balance here as high as possible, as this account earns interest. Funds are only transferred to the operating account to support upcoming expenses.
B	Bank Acct, Ops Invest	<ul style="list-style-type: none"> This is the investment account that receives share-donations. It is carrying a high balance at the end of fiscal as we are still holding the \$20,280 share donation (and unrealized capital gains) made this year by our Angel investor.
C	Acct-Rec, HST Rebate	<ul style="list-style-type: none"> This is the HST-Rebate, Part-2. However, our accountant likes to present this line as net of any HST owed. "HST owed" is distributing to the MPAO their HST rebate from the SVT lease paid ... and in this case the HST owed the MPAO is greater than the value of the second HST rebate.
D	SVT Lease costs	<ul style="list-style-type: none"> A nominal overpayment of the SVT Lease is in place at the end of the season. No worries, it is applied to the S-23/24 lease costs.
E	GC, Unused	<ul style="list-style-type: none"> Unused gift certificates stand at \$27.5k. See Section-4 for a more fulsome description, however: <ul style="list-style-type: none"> S21/22 gift certificates (COVID conversions) reduced by \$9.2k; S22/23 gift certificates, \$10.9k were purchased, and already \$7.4k have been redeemed. Will meet with Box Office managers early this fiscal to discuss possible options to manage this situation.
F	Professional Fees	<ul style="list-style-type: none"> We are accruing the professional fees that will be charged for completing the S22/23 <i>Compilation Engagement Report</i>. As well, Part-2 of the S21/22 accounting costs came in in late July, and are accrued here too.
G	SVT Lease costs	<ul style="list-style-type: none"> Our lease was fully paid by end of this fiscal so no liability at end of year!
H	Deferred donations & grants	<ul style="list-style-type: none"> Three of our original donations/grants have been fully deferred. There are only three of the original donations/grants still being deferred, however, we've added the recent Angel donation, which has increased our Deferred donations total.
I	EOY Bottom Line	<ul style="list-style-type: none"> The Balance Sheet balances!

4. Status of Gift Certificates (as at 01-Aug-23)

TS sells gift certificates (GCs). In "normal operations", some are sold directly to patrons; some are purchased by patrons for gifts to family/friends.

When the pandemic hit, many of our patrons agreed to leave the funds from their unused tickets in our hands. However, our set-up at the time required patrons to call the box office directly in order to have their unused funds applied to ticket purchases. That was a terribly manual and onerous process. Over May through July 2022, Mike Scott converted all the funds from the unused COVID tickets to gift certificates in the name of each ticket purchaser. That allows our patrons to "self serve" and apply their GC-funds to subscription or single ticket purchases of their choice. Of course, they can still choose to engage our Box Office staff for help! As well, since we've now had a full season of shows, patrons continue to purchase Gift Certificates for "normal" purposes.

As a result, the total value of GCs in Theatre Scarborough's *Short Term Liabilities* is still quite high.

- To date, **894** GCs have been purchased, at a total value of **\$65.6k**. Some GCs have been partially redeemed; some have not been redeemed at all.
- As at 31-Jul-23, **468** GCs have full or partial value totalling **\$27.5k**. A decrease of only **\$5.0k** from last season, but keep in mind **\$10.6k** of GCs were purchased this season.
- Some unused GCs date back to 2009. From the chart below, we can see that outstanding value of GCs purchased during the period 2009 through 2020 have not changed position from 2022 thru 2023.
- Wonderful to see that so many of our S21/22 GCs have been utilized (**~\$22k / 54%**), as well that so many of the GCs purchased in S22/23 have already been utilized (**~\$7k / 69%**).
- Perhaps, in Season 2023/24 – since things are getting back to normal - the Board might consider an email campaign to patrons with GC balances to encourage converting GCs to tickets or suggest converting their GCs to donations.

			31-Jul-23	31-Jul-22
Season	#-Purch	T\$-Amt	T\$-Remain	T\$-Remain
S-09/10	7	\$664	\$38	\$38
S-10/11	19	\$947	\$205	\$249
S-11/12	20	\$1,301	\$422	\$422
S-12/13	12	\$617	\$240	\$240
S-13/14	23	\$1,514	\$485	\$548
S-14/15	22	\$1,309	\$419	\$419
S-15/16	22	\$1,606	\$596	\$596
S-16/17	14	\$797	\$94	\$94
S-17/18	34	\$2,158	\$798	\$798
S-18/19	26	\$1,645	\$901	\$903
S-19/20	19	\$886	\$861	\$861
S-21/22	493	\$41,317	\$19,049	\$28,340
S-22/23	183	\$10,864	\$3,421	
Grand Total	894	\$65,625	\$27,529	\$33,508

5. EXTRA, comparative I/E statement from Notice to Reader (past 4-years)

The Income/Expense statement below is presented in the format our accountant prefers to use. This format provides less detail than is provided in the statement the Treasurer regularly sends to the Board, however the numbers in the two statements are fully aligned.

I&E	Yes				
T\$-Amt		Season			
HSS-Cat	HSS-SubCat	S-19/20	S-20/21	S-21/22	S-22/23
1. Revenue	Box Office Mgmt	\$35,551		\$8,123	\$27,452
	Common Service Fee				\$14,045
	Donations (def)	\$13,774	\$12,780	\$21,194	\$21,194
	Donations (gross)	\$4,273	\$34,939	\$5,799	\$11,969
	Donations, non-rct	\$1,387			
	investments		\$13,533		\$5,200
	Recovered Donate-Mail		\$1,958		
	Recovered Insurance	\$4,628	\$4,466	\$4,596	
	Recovered Lease	\$50,636		\$15,741	\$39,986
	Recovered Promotion	\$8,206		\$9,864	
	Refreshments (net)	\$4,257		\$679	\$4,593
	z-interest	\$8	\$182	\$171	\$1,549
	z-oth-rev		\$921	\$70	\$175
1. Revenue Total		\$122,719	\$68,779	\$66,238	\$126,163
2. Expense	Admin/Other Costs	(\$2,494)	(\$592)	(\$3,466)	(\$5,486)
	Box Office Admin	(\$5,956)	(\$1,621)	(\$2,702)	(\$2,701)
	Fundraising-exp	(\$105)	(\$137)	(\$174)	(\$284)
	Honorarium	(\$2,605)	(\$240)	(\$1,940)	(\$3,840)
	Interest/Bank-fees	(\$379)	(\$320)	(\$164)	(\$185)
	Professional fees	(\$113)	(\$4,012)	(\$5,599)	(\$4,176)
	x-HST Rebate	\$1,856	\$2,236	\$11,914	\$1,639
	x-Shared Insurance	(\$4,628)	(\$4,466)	(\$4,596)	(\$5,431)
	x-Shared Promotion	(\$8,206)		(\$9,864)	(\$6,723)
	y-Shared Lease	(\$50,906)	(\$59,524)	(\$54,945)	(\$55,297)
	y-Shared Lease, CAM adj		(\$18,611)	\$13,511	\$15,311
	z-Amortization	(\$13,591)	(\$13,591)	(\$22,521)	(\$22,521)
	z-Box Office AP Fees	(\$24,094)		(\$5,454)	(\$20,433)
	z-Gifts 2 qualified donees	(\$880)	(\$23,580)	(\$1,733)	(\$2,992)
	z-HSS-adjustment	(\$17,203)			
	z-Shared Donate-Mail		(\$1,958)		
	z-unrealized-invest-loss	(\$3,431)			
2. Expense Total		(\$132,734)	(\$126,415)	(\$87,734)	(\$113,120)
3. COVID Assist	COVID assist, Federal		\$41,552	\$24,305	
	COVID assist, municipal		\$20,604		
	COVID assist, Provincial		\$20,000	\$10,000	
3. COVID Assist Total			\$82,156	\$34,305	
Grand Total		(\$10,015)	\$24,520	\$12,809	\$13,043