Columbia Township Auditorium Balance Sheets June 30,

	2022			2021
Assets:				
Current assets:				
Cash and cash equivalents:				
Operations account	\$	2,536,649	\$	904,568
Renovation account		11,881		11,881
Foundation account		312,653		292,678
Prepaid items		4,193		4,193
Accounts receivable, net		653,977		89,185
Total current assets		3,519,353		1,302,505
Designated current assets:				
Cash and cash equivalents (box office)		597,143		776,982
Total designated assets		597,143		776,982
Non-current assets:				
Capital assets, net		175,810		176,380
Total assets		4,292,306	\$	2,255,867
Liabilities and Net Position: Current liabilities:				
Accounts payable	\$	282,669	\$	13,511
Accrued payroll and related costs	4	32,379	•	15,235
Accrued compensation absences		94,668		87,056
Unearned revenue - federal grant		484,796		_
Total current liabilities		894,512		115,802
Payables from designated (box office) assets:				
Unearned revenue - deposits and cancelled shows		2,767		2,767
Unearned revenue - advanced ticket sales		222,653		495,507
Total payables from designated (box office) assets		225,420		498,274
Total liabilities		1,119,932		614,076
Net position:				
Net investment in capital assets		175,810		176,380
Unrestricted		2,996,564		1,465,411
Total net position		3,172,374		1,641,791
Total liabilities and net position	_\$_	4,292,306	\$	2,255,867

The accompanying notes are an integral part of these financial statements.

Columbia Township Auditorium Statements of Revenue, Expenses and Changes in Net Position For the Years Ended June 30,

Very state sales 4,918,963 \$ 100 Less: Direct benefit to promoters (4,697,318) - c Ticket master rebates 4771,75 45,011 Concessions, net of costs 376,102 - c Novelty sale commissions 68,365 - c Rentals and other income, net of sponsored show costs 1,291,099 74,055 Total operating revenue 794,055 Operating Expenses: Program and production: Personnel services 378,682 45,343 Advertising 79,502 38,195 Bank charges 14,917 830 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Total program and production 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655		-	2022	2021
Less: Direct benefit to promoters (4,697,318) - Ticketmaster rebates 477,175 45,011 Concessions, net of costs 376,102 - Novelty sale commissions 68,365 - Rentals and other income, net of sponsored show costs 1,291,099 74,055 Total operating revenue 2,434,386 119,166 Operating Expenses: Program and production: Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general:				
Ticketmaster rebates 477,175 45,011 Concessions, net of costs 376,102 - Novelty sale commissions 68,365 - Rentals and other income, net of sponsored show costs 1,291,099 74,055 Total operating revenue 2,434,386 119,166 Operating Expenses: Program and production: Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 21,655 27,921 Other operating expense 21,655 27,921 Other operating expenses 1,283,551 875,893 </td <td></td> <td>\$</td> <td></td> <td>100</td>		\$		100
Concessions, net of costs 376,102 - Novelty sale commissions 68,365 - Rentals and other income, net of sponsored show costs 1,291,099 74,055 Total operating revenue 2,434,386 119,166 Operating Expenses: Program and production: Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917	-			45.011
Novelty sale commissions 68,365 - Rentals and other income, net of sponsored show costs 1,291,099 74,055 Total operating revenue 2,434,386 119,166 Operating Expenses: Production: Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 33,346 Total management and general 1,283,551 875,893 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 5				45,011
Rentals and other income, net of sponsored show costs 1,291,099 74,055 Total operating revenue 2,434,386 119,166 Operating Expenses: Program and production: Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: 2 45,529 24,241 Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Operating income (loss) 477,538 (865,751) Nonoperating Revenue <td></td> <td></td> <td>•</td> <td>-</td>			•	-
Operating Expenses: 7,434,386 119,166 Operating Expenses: Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total operating expense 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 5 70,211 2,425 Other grants and contributions 70,211 <t< td=""><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td>-</td></t<>	· · · · · · · · · · · · · · · · · · ·			-
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Program and production: 45,443 Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: 783,977 649,850 Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 330,000 300,000 Total nonoperating revenue 1,053,045 307,425 Change in net	Total operating revenue		2,434,386	119,166
Personnel services 378,682 45,343 Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: ***Personnel services** 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 5 5 Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,00	Operating Expenses:			
Advertising 79,502 38,159 Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 50,000 305,000 Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045	•			
Bank charges 14,917 831 Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 5 70,211 2,425 Other grants and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326)	Personnel services		,	
Production equipment rental 154,667 450 Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Suttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 <td>Advertising</td> <td></td> <td>-</td> <td></td>	Advertising		-	
Other production expenses 45,529 24,241 Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Supplies 70,211 2,425 Other grants and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Bank charges		•	
Total program and production 673,297 109,024 Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: 50,000 70,211 2,425 Other grants and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Production equipment rental			
Management and general: Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Other production expenses			
Personnel services 783,977 649,850 Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Total program and production		673,297	109,024
Utilities and telephone 159,596 119,198 Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Management and general:			
Equipment rental/repairs 20,988 20,519 Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Personnel services		783,977	649,850
Supplies 27,367 5,059 Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Utilities and telephone		159,596	119,198
Depreciation 21,655 27,921 Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Equipment rental/repairs		20,988	20,519
Other operating expense 269,968 53,346 Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Supplies		27,367	5,059
Total management and general 1,283,551 875,893 Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Depreciation		21,655	27,921
Total operating expenses 1,956,848 984,917 Operating income (loss) 477,538 (865,751) Nonoperating Revenue: Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Other operating expense		269,968	53,346
Nonoperating Revenue: 477,538 (865,751) Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Total management and general		1,283,551	875,893
Nonoperating Revenue: 652,834 - Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Total operating expenses		1,956,848	984,917
Shuttered venue operators grant 652,834 - Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Operating income (loss)	_	477,538	(865,751)
Foundation donations and contributions 70,211 2,425 Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Nonoperating Revenue:			
Other grants and contributions 330,000 305,000 Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Shuttered venue operators grant		652,834	-
Total nonoperating revenue 1,053,045 307,425 Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Foundation donations and contributions		70,211	2,425
Change in net position 1,530,583 (558,326) Net position, beginning of year 1,641,791 2,200,117	Other grants and contributions	-	330,000	305,000
Net position, beginning of year	Total nonoperating revenue	-	1,053,045	307,425
	Change in net position		1,530,583	(558,326)
Net position, end of year \$ 3,172,374 \$ 1,641,791	Net position, beginning of year	<u> </u>	1,641,791	2,200,117
	Net position, end of year		3,172,374 \$	1,641,791

The accompanying notes are an integral part of these financial statements.