

# VANCOUVER MINOR HOCKEY ASSOCIATION GAMING FUNDS

## STATEMENT OF REVENUE AND EXPENSE

For the Year Ending April 30, 2023 and Year to Date

|   | <u>Current<br/>Month</u> | <u>Year to<br/>Date</u> |
|---|--------------------------|-------------------------|
| <b>Community Gaming Grant</b>                   |                          |                         |
| BALANCE FORWARD                                 |                          | 1,464.48                |
| COMMUNITY GAMING GRANT                          | 0.00                     | 97,000.00               |
| INTEREST EARNED                                 | 22.76                    | 542.66                  |
| PROVINCIAL TRUST DEPOSITS                       | 0.00                     | 0.00                    |
| TICKET RAFFLE - ATOM A                          | 0.00                     | 0.00                    |
| TICKET RAFFLE - 50/50 DRAW                      | 0.00                     | 0.00                    |
| HOCKEY POOL GAMING TRANSFER                     | 0.00                     | 0.00                    |
| OTHER GRANTS TO GAMING ACCT                     | 0.00                     | 0.00                    |
| <b>Total Gaming Revenue</b>                     | <b>22.76</b>             | <b>97,542.66</b>        |
| <b>Total Gaming Revenue and Balance Forward</b> | <b>22.76</b>             | <b>99,007.14</b>        |
| <b>Licence Expense:</b>                         |                          |                         |
| EQUIPMENT                                       | 0.00                     | 0.00                    |
| GOLF TOURNAMENT                                 | 0.00                     | 0.00                    |
| ICE RENTAL                                      | 0.00                     | 93,024.79               |
| AFFILIATION FEE                                 | 0.00                     | 0.00                    |
| OFFICIALS/REFEREES                              | 0.00                     | 0.00                    |
| TROPHIES/AWARDS                                 | 0.00                     | 0.00                    |
| HOCKEY TOURNAMENTS                              | 0.00                     | 0.00                    |
| CLINICS/DEVELOPMENT/PROGRAM EXPENSE             | 0.00                     | 0.00                    |
| TICKET RAFFLE EXPENSE                           | 0.00                     | 0.00                    |
| GAMING ACCOUNT EXPENSE                          | 0.00                     | 4.50                    |
| Total Licence Expense:                          | <b>0.00</b>              | <b>93,029.29</b>        |
| <b>Excess Revenue Over Expenses</b>             | <b>22.76</b>             | <b>4,513.37</b>         |
| <b>Total Gaming Funds Available</b>             | <b>22.76</b>             | <b>5,977.85</b>         |

**VANCOUVER MINOR HOCKEY ASSOCIATION**  
**STATEMENT OF REVENUE AND EXPENSE**

For the Year Ending April 30, 2023 and Year to Date

|   | Current<br>Month   | Year to<br>Date    | Last Year<br>To Date |
|---|--------------------|--------------------|----------------------|
| RESTRICTED DUE TO HOCKEY ACCESS FUND                  | 0.00               | 7,277.41           | 9,385.41             |
| RESTRICTED DUE TO JERSEY DEPOSIT FUND                 | 13,910.00          | 73,865.00          | 61,365.00            |
| RESTRICTED DUE TO SCHOLARSHIP FUND                    | 0.00               | 275.00             | 275.00               |
| BALANCE FORWARD GENERAL REVENUE                       |                    | 7,489.17           | 39,185.85            |
| <b>Balance Forward from Previous Year</b>             |                    | <b>7,489.17</b>    | <b>39,185.85</b>     |
| <b>General Revenue:</b>                               |                    |                    |                      |
| REGISTRATION INCOME                                   | (228,841.22)       | 499,544.83         | 472,513.24           |
| REP TRY-OUT /REP TEAM FEES                            | 85,613.00          | 86,413.00          | 84,000.00            |
| HOCKEY TOURNAMENT REVENUE                             | 62,043.15          | 73,769.81          | 0.00                 |
| EQUIPMENT SALES                                       | 0.00               | 0.00               | 0.00                 |
| TRAINING CLINICS/CAMP FEES                            | 86,015.00          | 89,821.00          | 85,801.42            |
| JERSEY DEPOSIT  | 0.00               | 0.00               | 0.00                 |
| MISC INCOME/SPECIAL EVENTS                            | 107.72             | 1,673.13           | 117.97               |
| DONATIONS/SPONSORSHIP                                 | 0.00               | 2,470.70           | 0.00                 |
| VOLUNTEER FEES DEPOSIT                                | 76,320.00          | 76,480.00          | 77,280.00            |
| 50/50 DRAW FUNDRAISING                                | 0.00               | 0.00               | 0.00                 |
| GOLF TOURNAMENT REVENUE                               | 0.00               | 0.00               | 38,607.00            |
| HOCKEY POOL PROCEEDS                                  | 0.00               | 0.00               | 0.00                 |
| AWARDS NIGHT/YEAR END PARTY                           | 291.00             | 291.00             | 0.00                 |
| MISC FUNDRAISING                                      | 0.00               | 0.00               | 1,837.80             |
| CONCESSION INCOME                                     | 0.00               | 0.00               | 0.00                 |
| GIANTS NIGHT TICKET SALE                              | 0.00               | 0.00               | 0.00                 |
| PROVINCIAL CHAMPIONSHIPS                              | 0.00               | 0.00               | 0.00                 |
| <b>Total Revenue</b>                                  | <b>81,548.65</b>   | <b>830,463.47</b>  | <b>760,157.43</b>    |
| <b>Total Revenue and Balance Forward</b>              |                    | <b>837,952.64</b>  | <b>799,343.28</b>    |
| <b>General Expenses:</b>                              |                    |                    |                      |
| ADMINISTRATION/REGISTRAR                              | 4,306.37           | 37,489.04          | 38,934.61            |
| EQUIPMENT   | 72.80              | 28,084.34          | 24,878.79            |
| GOLF TOURNAMENT                                       | 2,221.89           | 2,221.89           | 33,459.10            |
| ICE RENTAL  | 9,137.01           | 257,948.52         | 235,153.64           |
| AFFILIATION FEES                                      | 3,450.78           | 56,864.59          | 43,792.81            |
| OFFICIALS/REFEREES                                    | 6,902.00           | 65,217.82          | 40,432.28            |
| DIRECTOR OF HOCKEY                                    | 3,333.32           | 18,333.26          | 19,685.00            |
| TROPHIES/AWARDS                                       | 5,511.52           | 7,653.52           | 7,547.12             |
| HOCKEY TOURNAMENT                                     | 0.00               | 56,665.37          | 4,486.67             |
| BOOKKEEPING/AUDIT FEE                                 | 1,194.67           | 14,336.04          | 16,436.04            |
| CREDIT CARD/ BANK CHARGES                             | 26,024.47          | 26,915.80          | 23,550.77            |
| MISC HOCKEY PROGRAM EXPENSE                           | 0.00               | 6,982.88           | 1,855.65             |
| TRAINING CLINICS                                      | 2,385.00           | 39,991.94          | 81,206.75            |
| COACHES STIPEND                                       | 15,375.00          | 45,312.48          | 47,500.00            |
| COACHES COURSES AND CLINICS                           | 929.25             | 13,254.87          | 16,479.85            |
| AGM/MEETINGS  | 0.00               | 1,490.00           | 0.00                 |
| REGISTRATION REFUNDS-ASSISTANCE                       | 17,214.75          | 15,360.61          | 14,558.83            |
| STORAGE-ROOM RENTAL                                   | 0.00               | 8,951.60           | 11,105.80            |
| OFFICE/GENERAL  | 449.08             | 6,372.83           | 4,518.41             |
| PHOTOS  | 1,556.50           | 4,465.20           | 1,630.77             |
| JERSEY DEPOSITS REFUND                                | 0.00               | 0.00               | 0.00                 |
| DONATIONS/MEMORIAL                                    | 9,000.00           | 9,000.00           | 1,157.96             |
| SCHOLARSHIP FUND CONTRIBUTIONS                        | 0.00               | 1,000.00           | 0.00                 |
| VOLUNTEER DEPOSIT REFUNDS                             | 48,835.00          | 49,685.00          | 35,705.00            |
| TRAINING FACILITY/CENTRE                              | 11,426.76          | 62,890.33          | 76,287.96            |
| PROVINCIAL CHAMPIONSHIPS                              | 0.00               | 0.00               | 0.00                 |
| SPONSORSHIP FUND DISBURSEMENTS                        | 0.00               | 0.00               | 2,500.00             |
| FUNDRAISING EXPENSE                                   | 2,179.98           | 6,842.48           | 8,990.30             |
| AWARDS NIGHT/YEAR END PARTY                           | 5,963.75           | 9,976.91           | 0.00                 |
| <b>Total Expenses</b>                                 | <b>177,469.90</b>  | <b>853,307.32</b>  | <b>791,854.11</b>    |
| <b>Excess Revenue Over Expenses</b>                   | <b>- 95,921.25</b> | <b>- 22,843.85</b> | <b>- 31,696.68</b>   |
| <b>Total General Funds Available</b>                  |                    | <b>(15,354.68)</b> | <b>7,489.17</b>      |
| <b>Total General Funds Including Restricted Funds</b> |                    | <b>66,062.73</b>   | <b>78,514.58</b>     |

**VANCOUVER MINOR HOCKEY ASSOCIATION**  
**CONSOLIDATED STATEMENT OF REVENUE AND EXPENSE**

For the Year Ending April 30, 2023 and Year to Date

|  | Current<br>Month   | Year to<br>Date     | Last Year<br>to Date |
|--|--------------------|---------------------|----------------------|
| RESTRICTED DUE TO HOCKEY ACCESS FUND                       | 0.00               | 7,277.41            | 9,385.41             |
| RESTRICTED DUE TO JERSEY DEPOSIT FUND                      | 13,910.00          | 73,865.00           | 61,365.00            |
| RESTRICTED DUE TO SCHOLARSHIP FUND                         | 0.00               | 275.00              | 275.00               |
| BALANCE FORWARD GENERAL REVENUE                            |                    | 7,489.17            | 39,185.85            |
| BALANCE FORWARD GAMING FUNDS                               |                    | 1,464.48            | 9,762.29             |
| <b>Total Balance Forward from Previous Year</b>            |                    | <b>8,953.65</b>     | <b>48,948.14</b>     |
| GAMING GRANT NET PROCEEDS                                  | <b>22.76</b>       | <b>97,542.66</b>    | <b>97,054.61</b>     |
| <b>General Revenue:</b>                                    |                    |                     |                      |
| REGISTRATION INCOME  | (228,841.22)       | 499,544.83          | 472,513.24           |
| REP TRY OUTS/REP TEAM FEES                                 | 85,613.00          | 86,413.00           | 84,000.00            |
| HOCKEY TOURNAMENT REVENUE                                  | 62,043.15          | 73,769.81           | 0.00                 |
| EQUIPMENT SALES  | 0.00               | 0.00                | 0.00                 |
| TRAINING CLINICS/CAMP FEES                                 | 86,015.00          | 89,821.00           | 85,801.42            |
| JERSEY DEPOSITS  | 0.00               | 0.00                | 0.00                 |
| MISC INCOME/SPECIAL EVENTS                                 | 107.72             | 1,673.13            | 117.97               |
| DONATIONS/SPONSORSHIP                                      | 0.00               | 2,470.70            | 0.00                 |
| VOLUNTEER FEES DEPOSIT                                     | 76,320.00          | 76,480.00           | 77,280.00            |
| 50/50 DRAW FUNDRAISING                                     | 0.00               | 0.00                | 0.00                 |
| GOLF TOURNAMENT REVENUE                                    | 0.00               | 0.00                | 38,607.00            |
| HOCKEY POOL/HOCKEY POOL GAMING TRANSFER                    | 0.00               | 0.00                | 0.00                 |
| AWARDS NIGHT/YEAR END PARTY                                | 291.00             | 291.00              | 0.00                 |
| MISC FUNDRAISING   | 0.00               | 0.00                | 1,837.80             |
| CONCESSION INCOME  | 0.00               | 0.00                | 0.00                 |
| VANCOUVER GIANTS TICKETS                                   | 0.00               | 0.00                | 0.00                 |
| PROVINCIAL CHAMPIONSHIPS                                   | 0.00               | 0.00                | 0.00                 |
| <b>Total Revenue</b>                                       | <b>81,548.65</b>   | <b>830,463.47</b>   | <b>760,157.43</b>    |
| <b>Total Revenue and Balances Forward</b>                  |                    | <b>936,959.78</b>   | <b>906,160.18</b>    |
| <b>General Expenses:</b>                                   |                    |                     |                      |
| ADMINISTRATION/REGISTRAR                                   | 4,306.37           | 37,489.04           | 38,934.61            |
| EQUIPMENT  | 72.80              | 28,084.34           | 24,878.79            |
| GOLF TOURNAMENT  | 2,221.89           | 2,221.89            | 33,459.10            |
| ICE RENTAL   | 9,137.01           | 350,973.31          | 340,506.06           |
| AFFILIATION FEES   | 3,450.78           | 56,864.59           | 43,792.81            |
| OFFICIALS/REFEREES   | 6,902.00           | 65,217.82           | 40,432.28            |
| DIRECTOR OF HOCKEY   | 3,333.32           | 18,333.26           | 19,685.00            |
| TROPHIES/AWARDS  | 5,511.52           | 7,653.52            | 7,547.12             |
| HOCKEY TOURNAMENT  | 0.00               | 56,665.37           | 4,486.67             |
| BOOKKEEPING/AUDIT FEE                                      | 1,194.67           | 14,336.04           | 16,436.04            |
| CREDIT CARD/BANK CHARGES                                   | 26,024.47          | 26,915.80           | 23,550.77            |
| MISC HOCKEY PROGRAM EXPENSE                                | 0.00               | 6,982.88            | 1,855.65             |
| TRAINING CLINICS   | 2,385.00           | 39,991.94           | 81,206.75            |
| COACHES STIPEND  | 15,375.00          | 45,312.48           | 47,500.00            |
| COACHES COURSES AND CLINICS                                | 929.25             | 13,254.87           | 16,479.85            |
| AGM MEETINGS   | 0.00               | 1,490.00            | 0.00                 |
| REGISTRATION REFUNDS-ASSISTANCE                            | 17,214.75          | 15,360.61           | 14,558.83            |
| STORAGE-ROOM RENTAL  | 0.00               | 8,951.60            | 11,105.80            |
| OFFICE/GENERAL   | 449.08             | 6,372.83            | 4,518.41             |
| PHOTOS   | 1,556.50           | 4,465.20            | 1,630.77             |
| JERSEY DEPOSITS REFUND                                     | 0.00               | 0.00                | 0.00                 |
| DONATIONS/MEMORIAL   | 9,000.00           | 9,000.00            | 1,157.96             |
| SCHOLARSHIP CONTRIBUTIONS                                  | 0.00               | 1,000.00            | 0.00                 |
| VOLUNTEER DEPOSIT REFUNDS                                  | 48,835.00          | 49,685.00           | 35,705.00            |
| TRAINING FACILITY/CENTRE                                   | 11,426.76          | 62,890.33           | 76,287.96            |
| PROVINCIAL CHAMPIONSHIP                                    | 0.00               | 0.00                | 0.00                 |
| SPONSORSHIP FUND DISBURSEMENTS                             | 0.00               | 0.00                | 2,500.00             |
| FUNDRAISING EXPENSE  | 2,179.98           | 6,842.48            | 8,990.30             |
| AWARDS NIGHT/YEAR END PARTY                                | 5,963.75           | 9,976.91            | 0.00                 |
| GAMING ACCOUNT TICKET RAFFLE EXPENSE                       | 0.00               | 0.00                | 0.00                 |
| GAMING ACCOUNT EXPENSE                                     | 0.00               | 4.50                | 0.00                 |
| <b>Total Expenses</b>                                      | <b>177,469.90</b>  | <b>946,336.61</b>   | <b>897,206.53</b>    |
| <b>Excess Revenue Over Expense</b>                         | <b>(95,921.25)</b> | <b>(115,873.14)</b> | <b>(137,049.10)</b>  |
| <b>Total Consolidated Funds Available</b>                  |                    | <b>(9,376.83)</b>   | <b>8,953.65</b>      |
| <b>Total Consolidated Funds Including Restricted Funds</b> |                    | <b>72,040.58</b>    | <b>79,979.06</b>     |

**Vancouver Minor Hockey Association**  
**Statement of Financial Position - Balance Sheet**

|  | <b>April 30<br/>2023</b> | <b>April 30<br/>2022</b> |
|--|--------------------------|--------------------------|
| <hr/>  |                          |                          |
| <b>Assets</b>                                    |                          |                          |
| <b>Current</b>                                   |                          |                          |
| Cash on hand including restricted cash           | \$ 66,062.73             | \$ 78,514.58             |
| Gaming Fund                                      | 5,977.85                 | 1,464.48                 |
| Funds Held for Next Fiscal Year Season           | 102,453.42               | 80,981.37                |
|  | <hr/>                    | <hr/>                    |
|  | 174,494.00               | 160,960.43               |
| <b>Capital Assets</b>                            |                          |                          |
| Equipment is expensed out at time of Purchase    | 0.00                     | 0.00                     |
|  | <hr/>                    | <hr/>                    |
|  | <b>\$ 174,494.00</b>     | <b>\$ 160,960.43</b>     |
| <hr/>  |                          |                          |
| <b>Liabilities</b>                               |                          |                          |
| <b>Current</b>                                   |                          |                          |
| Accounts Payable                                 | \$ -                     | \$ -                     |
| Deferred Registration Revenue next Fiscal Season | 102,453.42               | 80,981.37                |
|  | <hr/>                    | <hr/>                    |
|  | \$ 102,453.42            | \$ 80,981.37             |
| <hr/>  |                          |                          |
| <b>Net Assets</b>                                |                          |                          |
| <b>Association Operations</b>                    |                          |                          |
| Unrestricted and restricted cash balance         | \$ 66,062.73             | \$ 78,514.58             |
| Gaming Fund Balance                              | 5,977.85                 | 1,464.48                 |
|  | <hr/>                    | <hr/>                    |
|  | \$ 72,040.58             | \$ 79,979.06             |
|  | <hr/>                    | <hr/>                    |
|  | <b>\$ 174,494.00</b>     | <b>\$ 160,960.43</b>     |
| <hr/>  |                          |                          |