



AGENDA

In-person meeting on **Tuesday, November 14, 2023 at 2:30 pm at The HUB boardroom (1 Crescent Rd)**

Zoom link: <https://us02web.zoom.us/j/83320432169?pwd=YkhuNTVHOHg0RlkwWkZJU0xMTRBQT09&from=addon>

	Page #
1) Welcome and Agenda Approval <i>Motion: To accept the agenda as presented</i>	1-2
2) Declaration of Conflict of Interest	
3) Approval of Meeting Minutes <i>Motion: To accept the minutes from the October 24, 2023 meeting as presented.</i>	3-16
4) Presentations (estimated 15 minutes each)	
a) Greg Pilling, temporary flooring for CSC ice surface (To be considered as an attraction)	17-24
b) Chantelle Armstrong, Ontario Gymnastics Championships	
5) Financials (15 min) – Andrew Buwalda	
a) Audited financials	25-64
<i>Motion: To approve the 2020 audited financials as presented.</i>	
<i>Motion: To approve the 2021 audited financials as presented.</i>	
<i>Motion: To approve the 2022 audited financials as presented.</i>	
<i>Motion: To approve the 2023 audited financials as presented.</i>	
b) Savings deposit update	
c) Payroll registration	
d) Cash flow/revenue update	
e) Staff computer	
<i>Motion: To approve up to \$2,500 for purchase of a laptop for the Executive Director.</i>	
6) TPA draft (20 min) To be discussed if received from Town staff in time	
7) Business plan framework – items for discussion (60 min)	
a) Organization name/brand	
b) Registration of names and logo	
c) Tourism logo vs. corporate logo	



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- d) Business relationships [HLOBCC, Muskoka Tourism, BIA (esp. events), HfA (esp. off-season programming, incl. Deerhurst), Town of Huntsville]
- e) Consultant (Floor13) to verify business plan
- f) Corporate and association travel – incentives and excursion packages (method of marketing: FAM tours, trade shows, accommodation operators' websites, special training for accommodation sales reps, and our website))
- g) Scoring process for partnerships – projected revenue into the community with revenue indicator reports
- h) KPIs

8) Proposed meeting schedule for 2024 (5 min)

65

9) Christmas luncheon (5 min)

Who will attend? Note: mayor to speak, and there will be a presentation to the Huntsville Hospital Foundation.

10) Next meetings and adjournment

- a) Next meetings:
 - Tuesday, December 5 at 12:00 p.m., 3 Guys – Christmas lunch (social only)
 - Tuesday, January 9 at 2:30 p.m., Holiday Inn Express & Suites
 - Tuesday, January 30 at 2:30 p.m., location TBD

b) Adjournment

Motion: *To adjourn the meeting.*



MINUTES

In-person meeting held at 3 Guys and a Stove and on Zoom
October 24, 2023, 2:30 p.m.

Present: Jeff Suddaby, Scott Morrison, Steve Carr, Marisa Kapourelakos, Rachel Hunt (Zoom), Andrew Buwalda, Bob Stone
Regrets: Chirag Patel
Staff: Kelly Haywood, Barb Bloomfield (Zoom), Rhonda Christenson, Halley Clover, Torin Suddaby (Zoom)
Guests: Lauren MacDermid, Town of Huntsville; Ellen Selby, Downtown Huntsville BIA (Zoom)

1. Welcome and agenda approval

The meeting was called to order at 2:35 p.m. Chantelle Armstrong will not be presenting.

Moved by: Scott Morrison

Seconded by: Marisa Kapourelakos

CARRIED

2. Declaration of conflict of interest – Andrew Buwalda has a conflict with item 11 (proposal for donation to Huntsville Hospital Foundation) as he is their treasurer.

3. Welcome Kelly

The Board welcomed Kelly Haywood as its new Executive Director.

4. Approval of meeting minutes

Motion: *To accept the minutes from the October 3, 2023 and October 6, 2023 meetings as presented.*

Moved by: Andrew Buwalda

Seconded by: Steve Carr

CARRIED

5. Presentation

Scott Morrison presented the idea of a unity square. Huntsville Council recently put forward a motion to install a Pride crosswalk in Downtown Huntsville, and community feedback noted that other groups should be recognized as well. Instead, they are considering a unity square at the intersection of Dara Howell Way and King St. that incorporates three crosswalks: the progress flag, the seven feathers Indigenous teachings, and one honouring veterans. The fourth crosswalk would be left open for future consideration. He also noted that District Council is trying to secure Rainbow designation for all of Muskoka, to indicate it is an inclusive region. Council will seek funding via the MAT (both Town and HMATA portions) and local contributions – community support so far has been positive. Could also be a series of crosswalks instead of a square. Total cost is estimated to be \$60,000-80,000, with anticipated installation in 2024.



MINUTES

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October 24, 2023, 2:30 p.m.

6. Previous presentations

- a. Gallery concept (Erin O’Neill)
The Board is excited about this opportunity for the and would like to receive more details when the project is further along before considering providing funding.
Motion: *To decline funding for the gallery project.*
Moved by: Steve Carr
Seconded by: Andrew Buwalda
CARRIED
- b. Hoya Robotics cheque presentation
Will be Nov. 9 at 3:45 p.m. at HHS – all Board members are invited to attend.

7. Financials

- a. HST rebate update
The Treasurer noted that HMATA needs to refile due to the change in date on its financial statements, but is confident we will receive the rebate.
- b. Cash flow update
The Treasurer summarized funds available for disbursement. Budget for the year was \$380k including \$165k in annual partnerships, \$165k in community tourism sponsorships, and \$50,000 for charities and nonprofit organizations. The annual partnership amount is fully committed for this fiscal year. Of the community tourism sponsorships, \$85,900 has been committed; \$79,100 is still available for disbursement until May 2024. Charity funds have not been allocated.
- c. Audited financials
The Treasurer presented the audited financials for 2020-2023, to be reviewed by Board members prior to the next regular Board meeting.

8. TPA update

The Vice Chair noted that this has been ratified by Town Council, and creation of a new TPA continues to move forward with Town staff. The Town will arrange for governance training with HMATA staff.

9. Staff updates

- a. Eclipse
Things are moving forward with the engineer, but are behind schedule. Staff are hoping that



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- it will be installed in November, but may be delayed until spring if weather is uncooperative for rigging.
- b. Group of Seven Outdoor Gallery
Three murals have been replaced, one is in progress, and two have been relocated. A new website is live, a virtual narrated tour has been filmed and is on the website, the new brochure is out in the community, Kelly Holinshead completed new photos of the murals, and a marketing campaign will run until the end of November. See attached slide deck.
 - c. Upcoming events: Oktoberfest, Girlfriends' Getaway Weekend (GGW)
Oktoberfest was well received, including the kickoff party and Huntsville's signature event at the bowling alley. More than 1,500 entered the giveaway for a stay at Deerhurst, and a survey will be going out to participants and venues to request suggestions for future. Staff are working with the BIA to update décor downtown for GGW. Promotions are underway for community-wide offerings.
 - d. Corporate groups – venue options
Staff continue to populate a list of available venues.
 - e. Meeting with Town staff and HMATA Executive Committee
Scheduling for this meeting is in process.
 - f. Chamber & HMATA strategy discussion
The Chamber Board has agreed to meet with HMATA to determine how the organization's current tourism role will continue or be transferred to HMATA. Staff propose a working group comprised of three members of each Board along with staff to discuss what a future fee-for-service relationship would include. HMATA representatives will be Andrew Buwalda, Steve Carr, and Marisa Kapourelakos, and other Board members are invited to attend.
 - g. Logo for marketing
There will be a community brand used for tourism, plus an internal rebrand for HMATA's corporate use. Staff propose using elements of the Town's tourism logo as part of the internal DMMO brand. Once the Town's guidelines for use of the community tourism logo are in place, the HMATA Board can incorporate elements of it for DMMO use.
 - h. TTRA/TIAO conference updates
Full report to come at a future meeting.
 - i. Email voting policy
Motion: *To accept the email voting policy as presented.*
Moved by: Steve Carr
Seconded by: Andrew Buwalda
CARRIED



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October 24, 2023, 2:30 p.m.

10. HMATA's operating name/use of Town tourism logo

Discussed above.

11. Charitable donation

The Chair reminded the Board of its previous discussion, that if HMATA is going to encourage tourism in Huntsville it should be donating funds to organizations that are impacted by tourism. One organization already discussed is the Huntsville Hospital Foundation (HHF) – they are currently running a \$10M diagnostic imaging campaign which will include an MRI machine, and have committed to a \$35M contribution to the local share cost for hospital redevelopment.

Discussion: Is this donation outside of the scope of this organization? The earlier discussion noted that donations should support the local tourism industry so that it can continue to grow. Visitors sometimes consider whether healthcare is available when trip-planning, and accommodators want to ensure that service is available for their guests should they need it as well as for their staff. When the budget was passed, the intention was to have a placeholder for charitable purposes that aligned with HMATA's mandate for growing the tourism economy (e.g. healthcare, which may not grow tourism but a lack of it could erode it, and attainable housing which could impact the tourism workforce, etc.). Would it be better to spread the budgeted donation amount amongst several charitable organizations? If considering healthcare, should HMATA designate an annual contribution toward hospital redevelopment? Need to consider which charities tourism impacts the most. Could also consider an annual pledge (rather than a commitment) to the hospital foundation contingent on TPA renewal and funds available.

Andrew Buwalda abstained from voting on the motion.

Motion: To donate \$50,000 to the Huntsville Hospital Foundation, with a formal presentation to occur Dec. 5.

Moved by: Steve Carr

Seconded by: Scott Morrison

CARRIED

12. Strategic plan

To be discussed at the Nov. 14 meeting. All Board members asked to review before then.

13. Next meetings and adjournment

a. Next meetings:

Tuesday, November 14 at 2:30 p.m., The HUB (1 Crescent Rd.)

Tuesday, December 5 at 12:00 p.m., 3 Guys and a Stove (Christmas Luncheon – no agenda)

Tuesday, January 9 at 2:30 p.m., Holiday Inn & Suites



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b. Adjournment

Motion: To adjourn the meeting at 4:41 p.m.

Moved by: Andrew Buwalda

Seconded by: Scott Morrison

CARRIED

DRAFT



**THE GROUP OF SEVEN
OUTDOOR GALLERY
UPDATE - OCT 24, 2023**

GROUP OF SEVEN

DRUGSTORE

What Have We Done?

- 3 - murals replaced
- 1 - mural being painted
- 2 - murals relocated
- New Website
- Downtown Huntsville Narrated Tour
- New Brochure including Downtown Huntsville Map
- Mural Photography
- Marketing Campaign



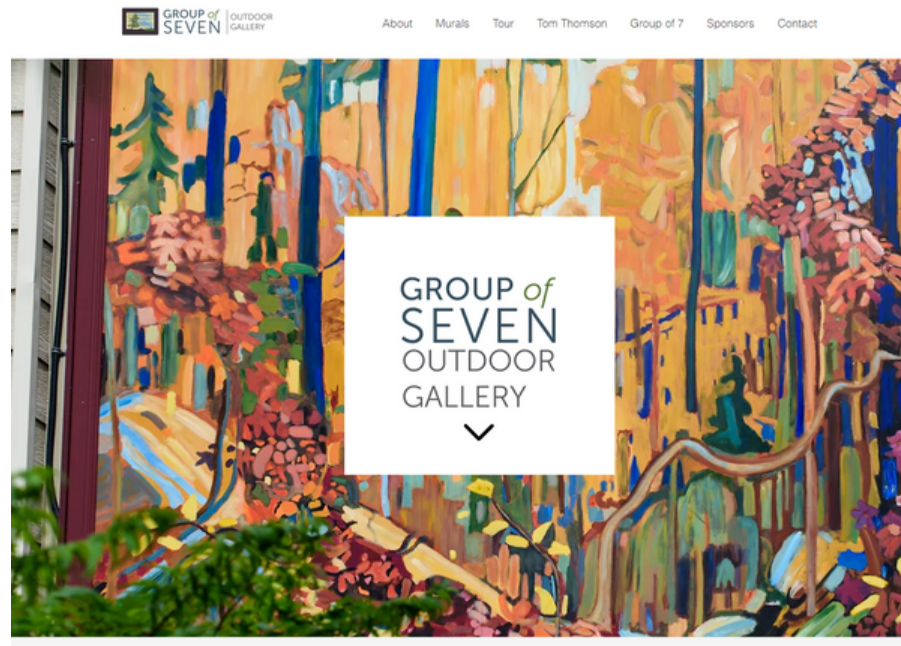
Murals

- 3 - Murals completely repainted
- 1 - Mural currently being painted and set to be complete at the beginning of November
 - These 4 murals will be returning to their original locations
- 2 - Murals removed from original location (old Swap Shop & Main St. Local) and will be relocated in new locations downtown



New Website

- The Group of Seven Outdoor Gallery website has been completely rebuilt
 - Website is now interactive and outlines an in-depth history of the original artists and lists the murals themselves
- <https://www.groupofsevenoutdoorgallery.com/>



Narrated Tour

- A narrated virtual tour has been filmed for each downtown mural which allows visitors to use QR codes on their phones to watch a brief fun description about each mural
- Hosted by Gerry Lantaigne & filmed by Limelight Muskoka
- <https://www.groupofsevenoutdoorgallery.com/tour>



New Brochure & Map

- A new brochure has been created and has been extremely popular in our tourism service booths and with tourism operators
- Brochure shows a map of downtown and where to find each mural by name

HUNTSVILLE ADVENTURES

Explore Muskoka's Adventurous Spirit

[HUNTSVILLEADVENTURES.COM](https://www.huntsvilleadventures.com)

Canadian ART HISTORY

The Group of Seven were a group of like-minded Canadian artists living in Toronto in the early 1900's, most of who were working in the graphic design industry. Of the original seven members Franklin Carmichael, Frederick H. Varley, Arthur Lismer, A.Y. Jackson, Lawren S. Harris, Frank Johnston, and J.E.H. Macdonald; all but Harris and Jackson worked together. The Group formed in 1920 in response to what they saw as a stale Canadian art environment. Each one of these artists had met, befriended, and been inspired by Tom Thomson whose earlier paintings of Algonquin Provincial Park were the catalyst for their art movement. All of the members had at one time or another travelled to Algonquin Park to paint with Thomson on portage trips in the wilderness.

A SPECIAL THANK YOU

To our artists

GERRY LANTAIGNE	STEPHEN SAMMON
DONNA BUCHAN	MICHELLE VAN MAURIK
PAUL MEYERS	CHARLES JOHNSTON
TIM WEBB	BRENDA WAINMAN GOULET
OLAF SCHNEIDER	JOHN HOOD
JANINE MARSON	WILLIAM LAZOS
MARC SOBOSZAN	RON MURDOCH
SUE SEVER	INGRID ZSCHOGNER
DAVID FLETT	

To our sponsors

OUTDOOR GALLERY GROUP OF SEVEN

HUNTSVILLE ADVENTURES
Muskoka's Adventurous Spirit

**WHAT TO DO
WHERE TO DINE
WHERE TO STAY**

New Photography

- Kelly Holinshead of the Shutterbug Gallery has taken photos of each downtown Huntsville mural
 - Photos now featured on website



Marketing Campaign

- Content Marketing campaign promoting the Group of Seven Outdoor Gallery is currently live on huntsvilleadventures.com
 - Current campaign runs until November 30, 2023
- View Here: [**huntsvilleadventures.com**](https://huntsvilleadventures.com)



What Is Left to Do?

1. New Murals
2. Any Necessary Touch-ups to Current Murals
3. Updated QR Code Signage
4. Additional Digital Marketing Campaigns





Town of Huntsville Staff Report

Meeting Date: November 14, 2023

To: HMATA

Author: Greg Pilling, Manager of Facility Operations, Sales and Customer Service

Subject: Ice Floor Covering for the Canada Summit Centre's Don Lough Arena

Report Highlights

This report outlines the flooring options to cover the ice in the Don Lough Arena due to extending the ice season up to 350 days of ice per year.

Request

The Town of Huntsville respectfully is asking HMATA to assist with funding for the ice floor covering for the Don Lough Arena.

Background

Through a Motion of Council at the General Committee meeting on March 1, 2023, staff were directed to investigate the impacts on budget, staffing, programming, user groups and event rentals if the ice in the Canada Summit Centre were to remain all year long and to report back to General Committee prior to the 2024 Budget submission process. This was due to interest expressed for the year round use of ice at the Canada Summit Centre.

The Canada Summit Centre has 2 arenas, the Jack Bionda Arena and the Don Lough Arena. The Jack Bionda Arena is the older of the two arenas and has a smaller surface (85' x 190'). The Jack is the main home arena for the Huntsville Hawks Lacrosse team and has their logo on the floor surface. This arena was not considered to host year-round ice due to the lacrosse and the older building. The Jack Bionda Arena ice season in 2022-23 season ran from September 17, 2022 until March 26, 2023 resulting in 171 days of ice. This leaves **194 days of "floor use" time available to the community between the end of March until mid September each year.**

The Don Lough Arena was built in 2010 and is an Olympic Size arena (100' x 200'). This arena has better insulation to allow year-round ice and although it is used by lacrosse and other floor events, this arena was selected to be the best option to host year-round ice due to being more modern and having a better insulation rating than the Jack Bionda Arena. It is also the home to the indoor walking track and the Junior 'C' Otters Hockey Club. The Don Lough Arena's current operating model has been to have ice in the arena from the Tuesday after the August Civic Long weekend until Mid April of each year. In 2022, the ice season went from August 2, 2022 until April 16, 2023 resulting in **258**

days of ice in the Don Lough arena. This is approximately 8.5 months. **The Don Lough arena has 107 days without ice.**

At the General Committee meeting on July 26, 2023 staff presented their findings that are outlined in Staff Report CS-2023-16 found [here](#).

Staff were directed by council as follows:

1. It is recommended that Staff be directed to include all costs associated (including staff resources) commencing in the 2024 draft budget to support an extended ice season in the Don Lough arena, respecting any existing contractual obligations from the end of the hockey season up to the end of the Lacrosse tournament in June 2024 where the ice will be reinstated.
2. And Further That staff be directed to consult with Huntsville Minor Lacrosse Association regarding tournament dates.
3. **And Further That staff approach HMATA to assist with funding for the ice floor covering.**
4. And Further That staff be directed to report back to general committee regarding the consultations, **HMATA response** and the capital costs and options associated with the purchase of an ice floor covering for the Don Lough arena.

With this decision the Don Lough Arena will now have ice in 2024 year-round except for May 1 to June 15, 2024 to accommodate the 2024 Provincial Gymnastics Championships and the June Lacrosse Tournament. This will result in approximately 319 days of Ice in the Don Lough Arena in 2024. In 2025 this will be reduced to just the Lacrosse tournament where the ice will be removed and will result in approximately **350 days of Ice in the Don Lough arena.**

Due to the extended ice season on the Don Lough arena Council is looking to potentially purchase an Ice Floor Covering for the Don Lough Arena in order to host other “Floor” type events.

Discussion

With Ice Year-round in the Don Lough Arena it reduces the availability of floor time available in the Canada Summit Centre. This will impact facility availability and our ability to host certain events.

Impacts on Event Rentals - Floor

Keeping ice in the Don Lough Arena year-round will have an impact on floor rentals and events hosted at the Canada Summit Centre. In the past the Town has been able to secure some events due to the Don Lough Arena and its capacity. Most of these events would still occur on the Jack Bionda Arena floor space however other events might not happen due to the smaller rink size and smaller crowd capacity.

Recently the Town has hosted an indoor Circus in 2022 and 2023 that uses the Don Lough Arena floor. This event can take place on the Jack Bionda Arena floor however the event prefers the Don Lough Arena when both options are available. The Town hosts the Ironman event each year in July and this event uses the Don Lough Arena for their registration, market place expo, bike repair, merchandise sales and food and beverage. This could potentially move the to Jack as well with the preference being the Don Lough Arena when both arena options are available.

In 2019 the Town hosted a Snoop Dog concert in the Don Lough Arena that was a unique event for our community and this was due to the attendance that was possible on the Don Lough Arena floor, the Jack Bionda Arena would not have been able to accommodate this event.

In 2023, the Town has contracted the 2024 Ontario Provincial Gymnastics Championships for May 2-5, 2024 that requires the use of the Don Lough Arena Floor as it requires the 100' x 200' surface to be able to accommodate all of their events and equipment. This event is being hosted by the Muskoka Limberettes based out of Bracebridge. This event will attract over 1000 athletes and 3000 spectators to Huntsville for the 3-day event. The Ontario Gymnastics championships cannot be moved to the Jack Bionda Arena due to the size of arena floor they require to host the event. The Jack Bionda Arena is too small of a surface for this event. The revenue for this event is expected to be \$4,003 for the Don Lough Arena floor rental and \$8,841 in total rental fees for the total space they require in the Canada Summit Centre and Active Living Centre.

Also, in 2023, the Town was approached by the Huntsville High School to host a Robotics event in the Canada Summit Centre. This event requires the Don Lough arena as the Jack Bionda surface is too small for the event. This event did come to HMATA to present their event and the impact it would have for the community. The Hoya Robotics Team goal is to host an "annual robotics event" that they noted in their presentation to HMATA would generate \$250,000 in accommodation and meal revenue for the community. Due to the scheduling for the various international competitions for the Robotics event the competition must occur in March of any given year. With these parameters the Don Lough arena is not available to host this event due to the ice. The Town of Huntsville must keep the ice in the Don due to contractual agreement in place with the Junior 'C' Otters. In order to host this wonderful unique event in our community the town would require an ice covering floor to accommodate.

Impacts on Event Rentals - Ice

If the Don Lough Arena were to have ice in the arena year-round this could create new opportunities for events like Hockey Tournaments, Figure Skating Events, Hockey Camps, Power Skating, Skill development opportunities, Spring and Summer Hockey seasons. In addition, the Ontario Hockey Federation has commented that this could result in Spring Tryouts for Huntsville Minor Hockey Association (HMHA), Junior C Otters, and Huntsville Girls Hockey Association (HGHA) saving travel for our community.

Others can also benefit from the availability of ice year-round including private rentals, senior / adult / kids / family ice rentals, Junior team camps, Junior C Otters camps. Out of Town Teams have expressed interest in summer ice in Huntsville from Sudbury, North Bay, Timmins and Orillia. A team from Timmins currently travels to Whitby area for their summer camps and they would prefer to be closer to home and Huntsville would benefit them.

The Orillia Girls Hockey Association provided feedback that they have 180-200 girls aged 5-21 with about 10% coming from Huntsville as Orillia is the closest centre for rep hockey and they could possibly use our arena between 4-10 hours a week during May to August.

Floor Rental Revenue:

4-year Summary of Floor revenue:

Jack Bionda Floor Revenue:

Financials	2018 totals	2019 totals	2022 totals	2023 totals
HDMLA Jack Bionda	\$13,980	\$16,200	\$14,999	\$13,299
Junior C Hawks - Jack	\$6,510	\$9,595	\$3,731	\$9,401
Jack Floor – Other rentals	\$0	\$0	\$643	\$3,314
Total Jack Bionda Revenue	\$20,490	\$25,795	\$19,373	\$26,014

Don Lough Floor Revenue:

Financials	2018 totals	2019 totals	2022 totals	2023 totals
HDMLA Don Lough	\$6,900	\$9,060	\$3,098	\$3,752
Don Lough Floor– Other rentals	\$1,120	\$3,471	\$1,502	\$5,492
Total Don Lough Revenue	\$8,020	\$12,531	\$4,600	\$9,244

Potential Ice Revenue from May to August

Group	Hours per week	Revenue per week	Revenue per month
HMHA	20 hours per week	\$2,600	\$10,400
Local Development School	2 hours per week	\$518	\$2,072
Junior C Otters	1 hour per week	\$130	\$520
Orillia Girls Hockey Association	4 hours per week	\$520	\$2,080
Huntsville Skating Club	16 hours per week	\$2,080	\$8,320
Timmins Rock	10 hours per week	\$1,300	\$5,200
Adult groups	2 hours per week	\$354	\$1,416
Total	55 hours per week	\$7,502	\$30,008

Floor Rental Cost

Jack Bionda & Don Lough - Floor Surface		2024
Commercial and/or Non-Resident	Daily	\$1,633
Commercial	Hourly	\$115
Adult - Resident	Daily	\$1,104
Adult - Resident	Hourly	\$104
Not-for-Profit	Daily	\$916
Not-for-Profit	Hourly	\$99
Lacrosse Junior "C" or Senior Game/Practice	Hourly	\$94
Child/Youth/Minor Use	Hourly	\$81
Town Schools	Hourly	\$64
Licensed Event	Additional Charge	\$452
Set Up Only		\$339

Ice Rental Cost

Jack Bionda & Don Lough - Ice Surface		2024
Commercial (Hockey Schools, etc.)	Hourly	\$259
Adult - Non-Resident (Individual)	Hourly	\$243
Adult - Resident (Prime)	Hourly	\$203
Adult - Resident (Non-Prime) <small>Note 1</small>	Hourly	\$177
Child/Youth/Minor Use - Non-Resident	Hourly	\$176
Child/Youth/Minor Use - Resident	Hourly	\$130
Town Schools	Hourly	\$117
Out-of-Town Schools	Hourly	\$176
Last Minute Ice Rate <small>*Ice booked within 3 days of use</small>	Hourly	\$130

Ice Floor Covering

With ice year-round on the Don Lough Arena the Town is looking into purchasing a floor that would allow use of a floor surface while maintaining the ice underneath. The cost for this type of flooring is estimated at:

- Between \$195,000 - \$270,000 – for a multi use floor (not designed for sports) used for trade shows, concerts, other non-sporting type events I.E. Robotics event
- Up to \$300,000 – for a lacrosse carpet to enable indoor lacrosse that would go on top of the multi use floor
- Up to \$400,000 – for a potential basketball/volleyball court type surface that would go on top of the multi use floor
- \$1,100 for the rental of fork lift to set up and tear down the floor (per event)
- Space to store all flooring requiring approximately 500 square feet (CSC does not have this space currently available and a building would need to be built)
- 6 staff to set up working 4 hours and 6 staff to tear down working 4 hours (per event) – total cost \$1,956.48 per event

Event Floor Options:

- 1" Waffle Arena Deck – \$270,000 – **see appendix 1**
- Light Duty Arena Deck – \$195,000 – **see appendix 1**

Both of these options will work well and staff recommend the Light Duty Arena Deck that is specifically designed for smaller venues and community rinks to host light traffic, dry floor events. The 1" Waffle arena deck is more suitable for NHL arenas that deal with much more volume of events and change over needs.

Storage Carts will also be required and options can be seen in appendix 2. Cost for these carts is \$2,700 per cart and we would need 12 of them for a total of \$32,400.

This Flooring is not suitable for sports. This flooring is suitable for events such as concerts, trade shows, robotics events and other non-sporting events that require a large floor surface.

Sport Flooring Options

- Up to \$300,000 – for a lacrosse carpet to enable indoor lacrosse that would go on top of the multi use floor
- Up to \$400,000 – for a potential basketball/volleyball court type surface that would go on top of the multi use floor

Storage

Indoor space to store all flooring requiring approximately 500 square feet (CSC does not have this space currently available and a building would need to be built). Manufacturers Specifications state it is ideally stored inside to limit the freeze / heat versus what outside temperatures could reach in Huntsville during winters and summers.

Installation Cost for each use

Due to the cost of installing and removing the floor staff recommend this cost is passed on to the client requiring the floor. At 2024 pricing this would cost:

- \$1,100 for the rental of fork lift to set up and tear down the floor
- 6 staff to set up working 4 hours and 6 staff to tear down working 4 hours (per event) – total cost \$1,956.48 per event
- Total: **\$3,056.48 per event**

*all financial information contained in this report is current as of the time of writing this report.

OPTIONS

The Town of Huntsville is respectfully asking HMATA to assist with funding for the ice floor covering.

1. HMATA to cover cost for Event Flooring and Carts: $\$195,000 + \$32,400 = \$227,400$
2. HMATA to cover cost for Lacrosse Carpet for on top of event flooring: up to \$300,000
3. HMATA to cover cost for Court Flooring for on top of event flooring: up to \$400,000
4. HMATA to determine their level of support
5. HMATA to not provide any financial support

Respectfully Submitted:

Greg Pilling, Manager of Facility Operations, Sales and Customer Service, Town of Huntsville

Simone Babineau, Director Community Services

CONVERSION

CONVERSION

ICE COVERS



ArenaDeck® Ice Cover

The best ice cover on the market today; a popular choice for a majority of NHL arenas. Heavy duty (500 psi allowable compressive strength) yet lightweight, easy to install and maintain. The finish texture provides the right amount of traction and can be easily cleaned with pressure washers or floor scrubbers. The underside waffle pattern traps air creating an insulating R-value of 2.84 and since it's synthetic, it won't absorb moisture, warp, swell or stick to the ice. Standard color is grey with an elephant skin texture. Solid panels are ideal for equipment gate locations.

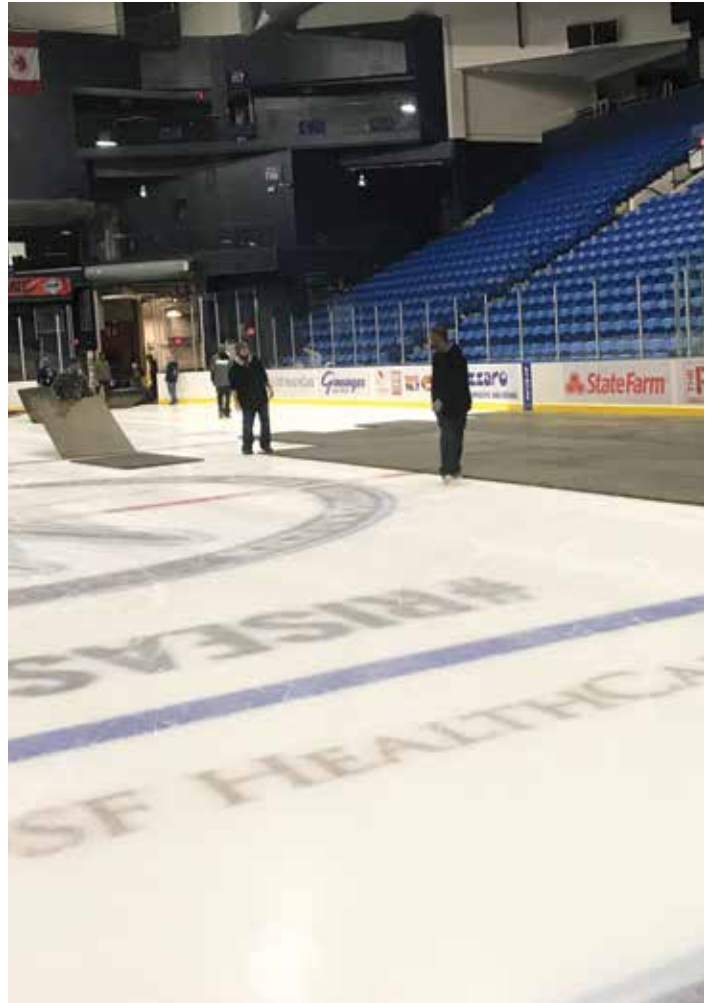
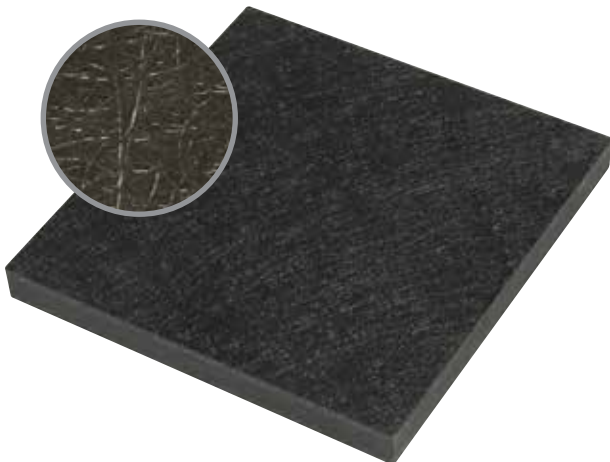
- ArenaDeck® Panel - Waffle** 1" x 48" x 96" 55 lbs #101430
- ArenaDeck® Panel - Solid** 1" x 48" x 96" 63 lbs #101428
- ArenaDeck® Panel - Honeycomb** 2" x 48" x 96"
- ArenaDeck® Panel - Honeycomb** 2.5" x 48" x 96"



ArenaDeck® Light Duty

The cost effective, light-duty floor conversion panel designed specifically for smaller venues and community rinks to host light traffic, dry floor events. With the same waffle pattern, top surface texture and rated at 300 psi, these panels are the perfect solution for venues with fewer changeovers and smaller budgets.

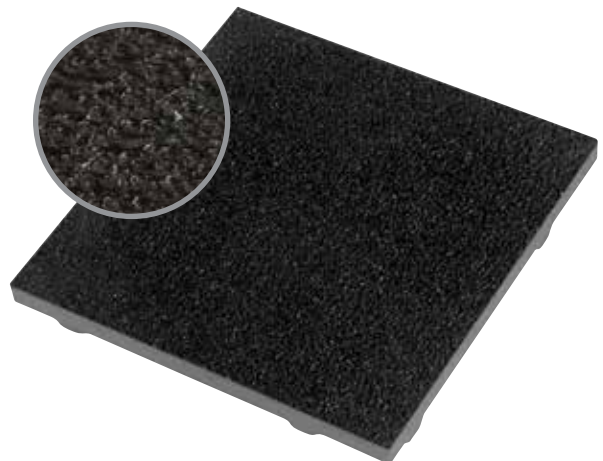
- Light Duty Panel - Waffle** 5/8" x 48" x 96" 30 lbs #101435



ArenaDeck® FASCOAT Ice Cover

Arena Deck XT takes the same basic panel and adds a spray coating of FASCOAT for additional grip and traction. Black only.

- FASCOAT Panel - Waffle** 1" x 48" x 96" 55 lbs #101431
- FASCOAT Panel - Solid** 1" x 48" x 96" 63 lbs #101429



STORAGE CARTS

A-Frame Shielding Storage Cart

Available in two sizes to accommodate various shielding and storage room sizes. Each cart frame is constructed of welded steel and painted with strategically located white poly cladding to eliminate metal to glass contact. Two rigid and two swivel wheels allow the cart to be easily maneuvered via the welded-on towing tongues and pull handles (one each end). Two ratchet and strap assemblies are included with each cart. Maximum load capacity is 5000 lbs.

Assembly required.

Large A-Frame Storage Cart 52"W x 94"H x 102"L #101207

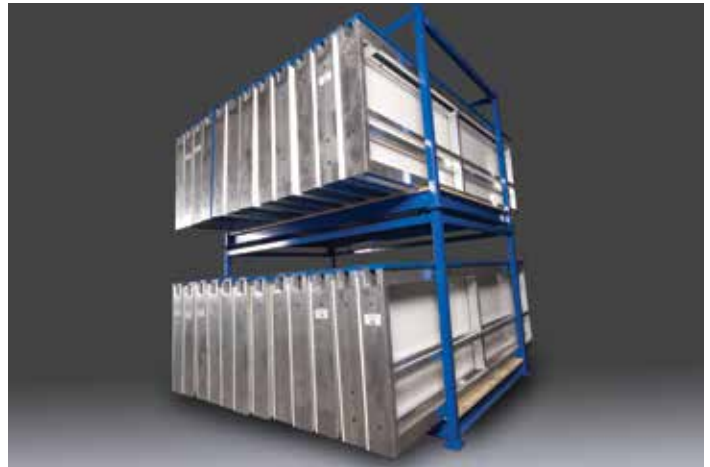
Small A-Frame Storage Cart 52"W x 58"H x 60"L #102625



Dasher Board Storage Cart

Storage carts are constructed of a welded steel and painted frame with 6" wheels (2 rigid and 2 swivel) that have been engineered to carry maximum loads. The cart deck is covered to eliminate metal to metal contact with end rails to minimize panel shifting and damage during transport. To maximize the load capacity, 12 straight (7") dasher panels can be easily loaded side by side and upright. The unique cart design allows for cart stacking to maximize storage space. Maximum load capacity is 2000 lbs. *Assembly required.*

Dasher Board Storage Cart 48"W x 60"H x 96"L #102209



Steel Slotted Dasher Cart with Ramp

Constructed of welded steel and painted frame with 6" wheels that allow the cart to be easily maneuvered. Features a hinge-mounted ramp for ease of loading. Poly spaces to prevent damage to drop kick. *Dolly available separately.*

Conversion Storage Cart #103683



ArenaDeck® Stackable Storage Cart

ArenaDeck® storage carts are constructed of a welded steel and painted frame with 6" wheels (2 rigid and 2 swivel) that allow the cart to be easily maneuvered. The cart deck is plywood. Each cart will hold up to 50 1"H x 48"W x 96"L ice covering panels. Maximum load capacity is 2400 lbs. *Assembly required.*

ArenaDeck® Storage Cart 48"W x 65"H x 96"L #102987



HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Period Ended May 31, 2020

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Period Ended May 31, 2020

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2020, and the statements of revenues and expenditures, changes in net assets and cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at May 31, 2020, and the results of its operations and cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2020

ASSETS

CURRENT

Cash	\$ 455,895
Harmonized Sales Tax Receivable	3,658
Prepaid expenses	<u>33,732</u>
	<u>\$ 493,285</u>

LIABILITIES AND NET ASSETS

CURRENT

Accounts payable and accrued liabilities	\$ 11,000
--	-----------

NET ASSETS

482,285

LIABILITIES AND NET ASSETS

\$ 493,285

Draft for discussion purposes only

ON BEHALF OF THE BOARD

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Period Ended May 31, 2020

MUNICIPAL ACCOMMODATION TAX	\$ 603,228
EXPENSES	
Insurance	387
Interest and bank charges	37
Office & General	938
Program	39,581
Administraion fees	19,884
Professional fees	10,116
Partnership contributions	<u>50,000</u>
	<u>120,943</u>
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ <u>482,285</u>

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Period Ended May 31, 2020

	<i>May 31</i> 2020
NET ASSETS - BEGINNING OF PERIOD	\$ -
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	<u>482,285</u>
NET ASSETS - END OF PERIOD	<u>\$ 482,285</u>

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Period Ended May 31, 2020

OPERATING ACTIVITIES

Excess of municipal accommodation tax over expenses \$ 482,285

Changes in non-cash working capital:

Harmonized Sales Tax Receivable (3,658)

Accounts payable and accrued liabilities 11,000

Prepaid expenses (33,732)

(26,390)

INCREASE IN CASH FLOW

455,895

Cash - beginning of period

-

CASH - END OF PERIOD

\$ 455,895

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Period Ended May 31, 2020

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The organization was established in 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Basis of accounting

i) The Organization utilizes the accrual basis of accounting for revenue and expense recognition. A significant portion of the Organization's revenue is derived from a revenue sharing agreement with the Town of Huntsville. The Town of Huntsville is responsible for billing, collection, revenue sharing calculations and payments to the Organization in respect of the agreement. In addition, certain portion of revenue collected by the Township is based upon accommodation revenue information submitted by Town Residents. The Organization relies upon the Town of Huntsville to appropriately bill, collect, calculate sharable amounts, and remit funds to the Organization. As the Organization is reliant upon the Town of Huntsville to collect and determine appropriate revenue sharing payments and to remit funds to the Organization, Revenue received from the Town of Huntsville is recognized in the period of receipt of funds from the Town of Huntsville.

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Period Ended May 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2020, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Year Ended May 31, 2021

Draft for discussion purposes only

Completed by	Reviewed by

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Year Ended May 31, 2021

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

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INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

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(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 344,531	\$ 455,895
Harmonized Sales Tax Receivable	10,228	3,658
Prepaid expenses	33,768	33,732
	<u>\$ 388,527</u>	<u>\$ 493,285</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 38,677	\$ 11,000
NET ASSETS	349,850	482,285
LIABILITIES AND NET ASSETS	\$ 388,527	\$ 493,285

(Note 4)

Draft for discussion purposes only

ON BEHALF OF THE BOARD

Director

Director

Printed: September 10, 2023 11:30 AM Prep _____ Added _____ Approved _____

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Year Ended May 31, 2021

	2021	2020
MUNICIPAL ACCOMMODATION TAX	\$ 447,471	\$ 603,228
EXPENSES		
Insurance	1,179	387
Interest and bank charges	93	37
Office & General	-	938
Program	483,327	39,581
Administraion fees	49,930	19,884
Professional fees	5,377	10,116
Partnership contributions	40,000	50,000
	579,906	120,943
EXCESS (DEFICIENCY) OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ (132,435)	\$ 482,285

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Year Ended May 31, 2021

	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 482,285	\$ -
DEFICIENCY OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	<u>(132,435)</u>	<u>482,285</u>
NET ASSETS - END OF YEAR	<u>\$ 349,850</u>	<u>\$ 482,285</u>

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Year Ended May 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of municipal accommodation tax over expenses	\$ (132,435)	\$ 482,285
Changes in non-cash working capital:		
Harmonized Sales Tax Receivable	(6,570)	(3,658)
Accounts payable and accrued liabilities	27,677	11,000
Prepaid expenses	(36)	(33,732)
	<u>21,071</u>	<u>(26,390)</u>
INCREASE (DECREASE) IN CASH FLOW	(111,364)	455,895
Cash - beginning of year	<u>455,895</u>	<u>-</u>
CASH - END OF YEAR	\$ 344,531	\$ 455,895

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2021

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The Organization was established in 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received.. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2021, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Year Ended May 31, 2022

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Year Ended May 31, 2022

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2022, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at May 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 979,019	\$ 344,531
Harmonized Sales Tax Receivable	13,964	10,228
Prepaid expenses	33,806	33,768
	<u>\$ 1,026,789</u>	<u>\$ 388,527</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 81,174	\$ 38,677
NET ASSETS	<u>945,615</u>	<u>349,850</u>
LIABILITIES AND NET ASSETS	<u>\$ 1,026,789</u>	<u>\$ 388,527</u>

(Note 4)

ON BEHALF OF THE BOARD

Director

Director

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Year Ended May 31, 2022

	2022	2021
MUNICIPAL ACCOMMODATION TAX	\$ 905,769	\$ 447,471
EXPENSES		
Advertising and promotion	7,475	-
Insurance	1,234	1,179
Interest and bank charges	9	93
Program	141,023	483,327
Administraion fees	52,763	49,930
Professional fees	7,500	5,377
Partnership contributions	100,000	40,000
	310,004	579,906
EXCESS (DEFICIENCY) OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ 595,765	\$ (132,435)

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Year Ended May 31, 2022

	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 349,850	\$ 482,285
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	595,765	(132,435)
NET ASSETS - END OF YEAR	\$ 945,615	\$ 349,850

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Year Ended May 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of municipal accommodation tax over expenses	\$ 595,765	\$ (132,435)
Changes in non-cash working capital:		
Harmonized Sales Tax Receivable	(3,736)	(6,570)
Accounts payable and accrued liabilities	42,498	27,677
Income taxes payable	(1)	-
Prepaid expenses	(38)	(36)
	<u>38,723</u>	<u>21,071</u>
INCREASE (DECREASE) IN CASH FLOW	634,488	(111,364)
Cash - beginning of year	<u>344,531</u>	<u>455,895</u>
CASH - END OF YEAR	\$ 979,019	\$ 344,531

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2022

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The Organization was established in 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Basis of accounting

i) The Organization utilizes the accrual basis of accounting for revenue and expense recognition. A significant portion of the Organization's revenue is derived from a revenue sharing agreement with the Town of Huntsville. The Town of Huntsville is responsible for billing, collection, revenue sharing calculations and payments to the Organization in respect of the agreement. In addition, certain portion of revenue collected by the Township is based upon accommodation revenue information submitted by Town Residents. The Organization relies upon the Town of Huntsville to appropriately bill, collect, calculate sharable amounts, and remit funds to the Organization. As the Organization is reliant upon the Town of Huntsville to collect and determine appropriate revenue sharing payments and to remit funds to the Organization, Revenue received from the Town of Huntsville is recognized in the period of receipt of funds from the Town of Huntsville.

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received.. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2022, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Year Ended May 31, 2023

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Year Ended May 31, 2023

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at May 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 943,161	\$ 979,019
Accounts receivable	167,197	-
Harmonized Sales Tax Receivable	17,381	13,964
Prepaid expenses	5,596	33,806
	<u>\$ 1,133,335</u>	<u>\$ 1,026,789</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 56,001	\$ 81,174
NET ASSETS	<u>1,077,334</u>	<u>945,615</u>
LIABILITIES AND NET ASSETS	<u>\$ 1,133,335</u>	<u>\$ 1,026,789</u>

(Note 4)

ON BEHALF OF THE BOARD

Director

Director

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Year Ended May 31, 2023

	2023	2022
MUNICIPAL ACCOMMODATION TAX	\$ 982,559	\$ 905,769
EXPENSES		
Advertising and promotion	24,165	7,475
Insurance	1,292	1,234
Interest and bank charges	68	9
Office & General	1,126	-
Program	620,077	141,023
Administraion fees	53,084	52,763
Professional fees	13,075	7,500
Partnership contributions	140,000	100,000
	852,887	310,004
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES FROM OPERATIONS	129,672	595,765
OTHER INCOME	2,047	-
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ 131,719	\$ 595,765

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Year Ended May 31, 2023

	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 945,615	\$ 349,850
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	131,719	595,765
NET ASSETS - END OF YEAR	\$ 1,077,334	\$ 945,615

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Year Ended May 31, 2023

	<u>2023</u>	<u>2022</u>
OPERATING ACTIVITIES		
Excess of municipal accommodation tax over expenses	<u>\$ 131,719</u>	<u>\$ 595,765</u>
Changes in non-cash working capital:		
Accounts receivable	(167,197)	-
Harmonized Sales Tax Receivable	(3,417)	(3,736)
Accounts payable and accrued liabilities	(25,175)	42,498
Income taxes payable	2	(1)
Prepaid expenses	<u>28,210</u>	<u>(38)</u>
	<u>(167,577)</u>	<u>38,723</u>
INCREASE (DECREASE) IN CASH FLOW	(35,858)	634,488
Cash - beginning of year	<u>979,019</u>	<u>344,531</u>
CASH - END OF YEAR	<u>\$ 943,161</u>	<u>\$ 979,019</u>

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2023

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The Organization was established in 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Basis of accounting

i) The Organization utilizes the accrual basis of accounting for revenue and expense recognition. A significant portion of the Organization's revenue is derived from a revenue sharing agreement with the Town of Huntsville. The Town of Huntsville is responsible for billing, collection, revenue sharing calculations and payments to the Organization in respect of the agreement. In addition, certain portion of revenue collected by the Township is based upon accommodation revenue information submitted by Town Residents. The Organization relies upon the Town of Huntsville to appropriately bill, collect, calculate sharable amounts, and remit funds to the Organization. As the Organization is reliant upon the Town of Huntsville to collect and determine appropriate revenue sharing payments and to remit funds to the Organization, Revenue received from the Town of Huntsville is recognized in the period of receipt of funds from the Town of Huntsville.

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

Investments

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Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received.. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2023, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

Proposed HMATA Board Meeting Schedule for 2024



To ensure that the HMATA Board meets regularly to conduct business, the following schedule is recommended with meetings only being rescheduled if quorum cannot be met. Per the HMATA bylaws, special meetings of the board may be called at any time at the discretion of the Chair, the Vice Chair, or any two (2) Directors. Agenda packages will be distributed via email for review at least four (4) days prior to the meeting.

Tuesday, January 9, 2:30 p.m.

Tuesday, January 30, 2:30 p.m.

Tuesday, February 13, 2:30 p.m. (one week earlier to avoid Family Day long weekend)

Tuesday, March 5, 2:30 p.m.

Tuesday, March 26, 2:30 p.m.

Tuesday, April 16, 2:30 p.m.

Tuesday, May 7, 2:30 p.m.

Tuesday, May 28, 2:30 p.m.

Tuesday, June 18, 2:30 p.m.

Tuesday, July 9, 2:30 p.m.

Tuesday, July 30, 2:30 p.m.

No meeting in August

Tuesday, September 10, 2:30 p.m.

Tuesday, October 1, 2:30 p.m.

Tuesday, October 22, 2:30 p.m.

Tuesday, November 12, 2:30 p.m.

No meeting in December (social only, TBD)



AGENDA

In-person meeting on **Tuesday, November 14, 2023 at 2:30 pm at The HUB boardroom (1 Crescent Rd)**

Zoom link: <https://us02web.zoom.us/j/83320432169?pwd=YkhuNTVHOHg0RlkwWkZJU0xMTRBQT09&from=addon>

	Page #
1) Welcome and Agenda Approval <i>Motion: To accept the agenda as presented</i>	1-2
2) Declaration of Conflict of Interest	
3) Approval of Meeting Minutes <i>Motion: To accept the minutes from the October 24, 2023 meeting as presented.</i>	3-16
4) Presentations (estimated 15 minutes each)	
a) Greg Pilling, temporary flooring for CSC ice surface (To be considered as an attraction)	17-24
b) Chantelle Armstrong, Ontario Gymnastics Championships	
5) Financials (15 min) – Andrew Buwalda	
a) Audited financials	25-64
<i>Motion: To approve the 2020 audited financials as presented.</i>	
<i>Motion: To approve the 2021 audited financials as presented.</i>	
<i>Motion: To approve the 2022 audited financials as presented.</i>	
<i>Motion: To approve the 2023 audited financials as presented.</i>	
b) Savings deposit update	
c) Payroll registration	
d) Cash flow/revenue update	
e) Staff computer	
<i>Motion: To approve up to \$2,500 for purchase of a laptop for the Executive Director.</i>	
6) TPA draft (20 min) To be discussed if received from Town staff in time	
7) Business plan framework – items for discussion (60 min)	
a) Organization name/brand	
b) Registration of names and logo	
c) Tourism logo vs. corporate logo	



AGENDA

In-person meeting on **Tuesday, November 14, 2023 at 2:30 pm at The HUB boardroom (1 Crescent Rd)**

Zoom link: <https://us02web.zoom.us/j/83320432169?pwd=YkhuNTVHOHg0RlkwWkZlUm0xMTRBQT09&from=addon>

- d) Business relationships [HLOBCC, Muskoka Tourism, BIA (esp. events), HfA (esp. off-season programming, incl. Deerhurst), Town of Huntsville]
- e) Consultant (Floor13) to verify business plan
- f) Corporate and association travel – incentives and excursion packages (method of marketing: FAM tours, trade shows, accommodation operators' websites, special training for accommodation sales reps, and our website))
- g) Scoring process for partnerships – projected revenue into the community with revenue indicator reports
- h) KPIs

8) Proposed meeting schedule for 2024 (5 min)

65

9) Christmas luncheon (5 min)

Who will attend? Note: mayor to speak, and there will be a presentation to the Huntsville Hospital Foundation.

10) Next meetings and adjournment

- a) Next meetings:
 - Tuesday, December 5 at 12:00 p.m., 3 Guys – Christmas lunch (social only)
 - Tuesday, January 9 at 2:30 p.m., Holiday Inn Express & Suites
 - Tuesday, January 30 at 2:30 p.m., location TBD

b) Adjournment

Motion: *To adjourn the meeting.*



MINUTES

In-person meeting held at 3 Guys and a Stove and on Zoom
October 24, 2023, 2:30 p.m.

Present: Jeff Suddaby, Scott Morrison, Steve Carr, Marisa Kapourelakos, Rachel Hunt (Zoom), Andrew Buwalda, Bob Stone
Regrets: Chirag Patel
Staff: Kelly Haywood, Barb Bloomfield (Zoom), Rhonda Christenson, Halley Clover, Torin Suddaby (Zoom)
Guests: Lauren MacDermid, Town of Huntsville; Ellen Selby, Downtown Huntsville BIA (Zoom)

1. Welcome and agenda approval

The meeting was called to order at 2:35 p.m. Chantelle Armstrong will not be presenting.

Moved by: Scott Morrison

Seconded by: Marisa Kapourelakos

CARRIED

2. Declaration of conflict of interest – Andrew Buwalda has a conflict with item 11 (proposal for donation to Huntsville Hospital Foundation) as he is their treasurer.

3. Welcome Kelly

The Board welcomed Kelly Haywood as its new Executive Director.

4. Approval of meeting minutes

Motion: To accept the minutes from the October 3, 2023 and October 6, 2023 meetings as presented.

Moved by: Andrew Buwalda

Seconded by: Steve Carr

CARRIED

5. Presentation

Scott Morrison presented the idea of a unity square. Huntsville Council recently put forward a motion to install a Pride crosswalk in Downtown Huntsville, and community feedback noted that other groups should be recognized as well. Instead, they are considering a unity square at the intersection of Dara Howell Way and King St. that incorporates three crosswalks: the progress flag, the seven feathers Indigenous teachings, and one honouring veterans. The fourth crosswalk would be left open for future consideration. He also noted that District Council is trying to secure Rainbow designation for all of Muskoka, to indicate it is an inclusive region. Council will seek funding via the MAT (both Town and HMATA portions) and local contributions – community support so far has been positive. Could also be a series of crosswalks instead of a square. Total cost is estimated to be \$60,000-80,000, with anticipated installation in 2024.



MINUTES

In-person meeting held at 3 Guys and a Stove and on Zoom
October 24, 2023, 2:30 p.m.

6. Previous presentations

- a. Gallery concept (Erin O’Neill)
The Board is excited about this opportunity for the and would like to receive more details when the project is further along before considering providing funding.
Motion: *To decline funding for the gallery project.*
Moved by: Steve Carr
Seconded by: Andrew Buwalda
CARRIED
- b. Hoya Robotics cheque presentation
Will be Nov. 9 at 3:45 p.m. at HHS – all Board members are invited to attend.

7. Financials

- a. HST rebate update
The Treasurer noted that HMATA needs to refile due to the change in date on its financial statements, but is confident we will receive the rebate.
- b. Cash flow update
The Treasurer summarized funds available for disbursement. Budget for the year was \$380k including \$165k in annual partnerships, \$165k in community tourism sponsorships, and \$50,000 for charities and nonprofit organizations. The annual partnership amount is fully committed for this fiscal year. Of the community tourism sponsorships, \$85,900 has been committed; \$79,100 is still available for disbursement until May 2024. Charity funds have not been allocated.
- c. Audited financials
The Treasurer presented the audited financials for 2020-2023, to be reviewed by Board members prior to the next regular Board meeting.

8. TPA update

The Vice Chair noted that this has been ratified by Town Council, and creation of a new TPA continues to move forward with Town staff. The Town will arrange for governance training with HMATA staff.

9. Staff updates

- a. Eclipse
Things are moving forward with the engineer, but are behind schedule. Staff are hoping that



MINUTES

In-person meeting held at 3 Guys and a Stove and on Zoom
October 24, 2023, 2:30 p.m.

- it will be installed in November, but may be delayed until spring if weather is uncooperative for rigging.
- b. Group of Seven Outdoor Gallery
Three murals have been replaced, one is in progress, and two have been relocated. A new website is live, a virtual narrated tour has been filmed and is on the website, the new brochure is out in the community, Kelly Holinshead completed new photos of the murals, and a marketing campaign will run until the end of November. See attached slide deck.
 - c. Upcoming events: Oktoberfest, Girlfriends' Getaway Weekend (GGW)
Oktoberfest was well received, including the kickoff party and Huntsville's signature event at the bowling alley. More than 1,500 entered the giveaway for a stay at Deerhurst, and a survey will be going out to participants and venues to request suggestions for future. Staff are working with the BIA to update décor downtown for GGW. Promotions are underway for community-wide offerings.
 - d. Corporate groups – venue options
Staff continue to populate a list of available venues.
 - e. Meeting with Town staff and HMATA Executive Committee
Scheduling for this meeting is in process.
 - f. Chamber & HMATA strategy discussion
The Chamber Board has agreed to meet with HMATA to determine how the organization's current tourism role will continue or be transferred to HMATA. Staff propose a working group comprised of three members of each Board along with staff to discuss what a future fee-for-service relationship would include. HMATA representatives will be Andrew Buwalda, Steve Carr, and Marisa Kapourelakos, and other Board members are invited to attend.
 - g. Logo for marketing
There will be a community brand used for tourism, plus an internal rebrand for HMATA's corporate use. Staff propose using elements of the Town's tourism logo as part of the internal DMMO brand. Once the Town's guidelines for use of the community tourism logo are in place, the HMATA Board can incorporate elements of it for DMMO use.
 - h. TTRA/TIAO conference updates
Full report to come at a future meeting.
 - i. Email voting policy
Motion: *To accept the email voting policy as presented.*
Moved by: Steve Carr
Seconded by: Andrew Buwalda
CARRIED



MINUTES

In-person meeting held at 3 Guys and a Stove and on Zoom
October 24, 2023, 2:30 p.m.

10. HMATA's operating name/use of Town tourism logo

Discussed above.

11. Charitable donation

The Chair reminded the Board of its previous discussion, that if HMATA is going to encourage tourism in Huntsville it should be donating funds to organizations that are impacted by tourism. One organization already discussed is the Huntsville Hospital Foundation (HHF) – they are currently running a \$10M diagnostic imaging campaign which will include an MRI machine, and have committed to a \$35M contribution to the local share cost for hospital redevelopment.

Discussion: Is this donation outside of the scope of this organization? The earlier discussion noted that donations should support the local tourism industry so that it can continue to grow. Visitors sometimes consider whether healthcare is available when trip-planning, and accommodators want to ensure that service is available for their guests should they need it as well as for their staff. When the budget was passed, the intention was to have a placeholder for charitable purposes that aligned with HMATA's mandate for growing the tourism economy (e.g. healthcare, which may not grow tourism but a lack of it could erode it, and attainable housing which could impact the tourism workforce, etc.). Would it be better to spread the budgeted donation amount amongst several charitable organizations? If considering healthcare, should HMATA designate an annual contribution toward hospital redevelopment? Need to consider which charities tourism impacts the most. Could also consider an annual pledge (rather than a commitment) to the hospital foundation contingent on TPA renewal and funds available.

Andrew Buwalda abstained from voting on the motion.

Motion: To donate \$50,000 to the Huntsville Hospital Foundation, with a formal presentation to occur Dec. 5.

Moved by: Steve Carr

Seconded by: Scott Morrison

CARRIED

12. Strategic plan

To be discussed at the Nov. 14 meeting. All Board members asked to review before then.

13. Next meetings and adjournment

a. Next meetings:

Tuesday, November 14 at 2:30 p.m., The HUB (1 Crescent Rd.)

Tuesday, December 5 at 12:00 p.m., 3 Guys and a Stove (Christmas Luncheon – no agenda)

Tuesday, January 9 at 2:30 p.m., Holiday Inn & Suites



MINUTES

In-person meeting held at 3 Guys and a Stove and on Zoom
October 24, 2023, 2:30 p.m.

b. Adjournment

Motion: To adjourn the meeting at 4:41 p.m.

Moved by: Andrew Buwalda

Seconded by: Scott Morrison

CARRIED

DRAFT



**THE GROUP OF SEVEN
OUTDOOR GALLERY
UPDATE - OCT 24, 2023**

GROUP OF SEVEN

DRUGSTORE

What Have We Done?

- 3 - murals replaced
- 1 - mural being painted
- 2 - murals relocated
- New Website
- Downtown Huntsville Narrated Tour
- New Brochure including Downtown Huntsville Map
- Mural Photography
- Marketing Campaign



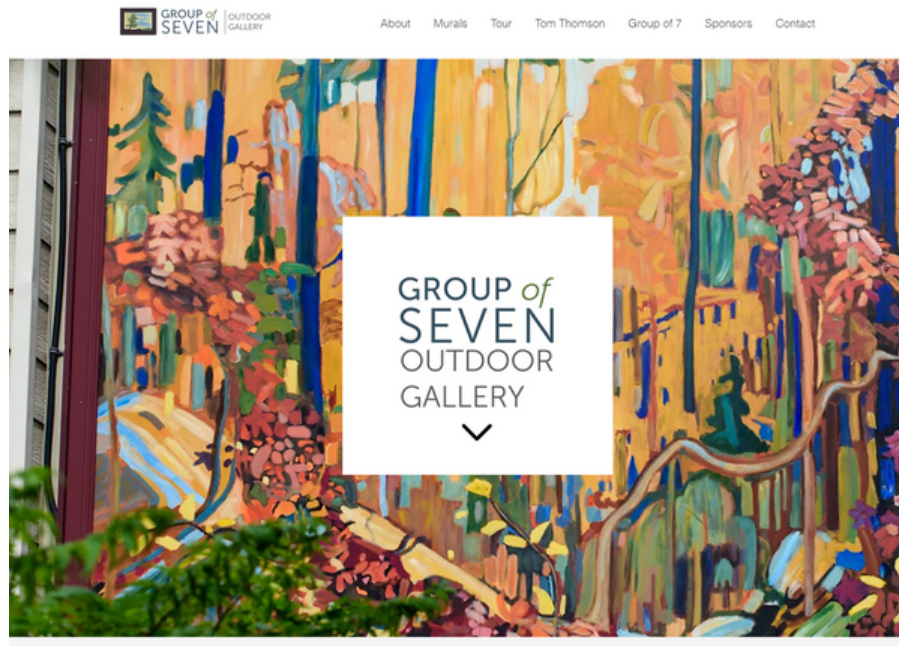
Murals

- 3 - Murals completely repainted
- 1 - Mural currently being painted and set to be complete at the beginning of November
 - These 4 murals will be returning to their original locations
- 2 - Murals removed from original location (old Swap Shop & Main St. Local) and will be relocated in new locations downtown



New Website

- The Group of Seven Outdoor Gallery website has been completely rebuilt
 - Website is now interactive and outlines an in-depth history of the original artists and lists the murals themselves
- <https://www.groupofsevenoutdoorgallery.com/>



Narrated Tour

- A narrated virtual tour has been filmed for each downtown mural which allows visitors to use QR codes on their phones to watch a brief fun description about each mural
- Hosted by Gerry Lantaigne & filmed by Limelight Muskoka
- <https://www.groupofsevenoutdoorgallery.com/tour>



New Brochure & Map

- A new brochure has been created and has been extremely popular in our tourism service booths and with tourism operators
- Brochure shows a map of downtown and where to find each mural by name

HUNTSVILLE ADVENTURES

Explore Muskoka's Adventurous Spirit

[HUNTSVILLEADVENTURES.COM](https://www.huntsvilleadventures.com)

Canadian ART HISTORY

The Group of Seven were a group of like-minded Canadian artists living in Toronto in the early 1900's, most of who were working in the graphic design industry. Of the original seven members Franklin Carmichael, Frederick H. Varley, Arthur Lismer, A.Y. Jackson, Lawren S. Harris, Frank Johnston, and J.E.H. Macdonald; all but Harris and Jackson worked together. The Group formed in 1920 in response to what they saw as a stale Canadian art environment. Each one of these artists had met, befriended, and been inspired by Tom Thomson whose earlier paintings of Algonquin Provincial Park were the catalyst for their art movement. All of the members had at one time or another travelled to Algonquin Park to paint with Thomson on portage trips in the wilderness.

A SPECIAL THANK YOU

To our artists

GERRY LANTAIGNE	STEPHEN SAMMON
DONNA BUCHAN	MICHELLE VAN MAURIK
PAUL MEYERS	CHARLES JOHNSTON
TIM WEBB	BRENDA WAINMAN GOULET
OLAF SCHNEIDER	JOHN HOOD
JANINE MARSON	WILLIAM LAZOS
MARC SOBOSZAN	RON MURDOCH
SUE SEVER	INGRID ZSCHOGNER
DAVID FLETT	

To our sponsors

OUTDOOR GALLERY GROUP OF SEVEN

HUNTSVILLE ADVENTURES
Muskoka's Adventurous Spirit

**WHAT TO DO
WHERE TO DINE
WHERE TO STAY**

New Photography

- Kelly Holinshead of the Shutterbug Gallery has taken photos of each downtown Huntsville mural
 - Photos now featured on website



Marketing Campaign

- Content Marketing campaign promoting the Group of Seven Outdoor Gallery is currently live on huntsvilleadventures.com
 - Current campaign runs until November 30, 2023
- View Here: [**huntsvilleadventures.com**](https://huntsvilleadventures.com)



What Is Left to Do?

1. New Murals
2. Any Necessary Touch-ups to Current Murals
3. Updated QR Code Signage
4. Additional Digital Marketing Campaigns





Town of Huntsville Staff Report

Meeting Date: November 14, 2023

To: HMATA

Author: Greg Pilling, Manager of Facility Operations, Sales and Customer Service

Subject: Ice Floor Covering for the Canada Summit Centre's Don Lough Arena

Report Highlights

This report outlines the flooring options to cover the ice in the Don Lough Arena due to extending the ice season up to 350 days of ice per year.

Request

The Town of Huntsville respectfully is asking HMATA to assist with funding for the ice floor covering for the Don Lough Arena.

Background

Through a Motion of Council at the General Committee meeting on March 1, 2023, staff were directed to investigate the impacts on budget, staffing, programming, user groups and event rentals if the ice in the Canada Summit Centre were to remain all year long and to report back to General Committee prior to the 2024 Budget submission process. This was due to interest expressed for the year round use of ice at the Canada Summit Centre.

The Canada Summit Centre has 2 arenas, the Jack Bionda Arena and the Don Lough Arena. The Jack Bionda Arena is the older of the two arenas and has a smaller surface (85' x 190'). The Jack is the main home arena for the Huntsville Hawks Lacrosse team and has their logo on the floor surface. This arena was not considered to host year-round ice due to the lacrosse and the older building. The Jack Bionda Arena ice season in 2022-23 season ran from September 17, 2022 until March 26, 2023 resulting in 171 days of ice. This leaves **194 days of "floor use" time available to the community between the end of March until mid September each year.**

The Don Lough Arena was built in 2010 and is an Olympic Size arena (100' x 200'). This arena has better insulation to allow year-round ice and although it is used by lacrosse and other floor events, this arena was selected to be the best option to host year-round ice due to being more modern and having a better insulation rating than the Jack Bionda Arena. It is also the home to the indoor walking track and the Junior 'C' Otters Hockey Club. The Don Lough Arena's current operating model has been to have ice in the arena from the Tuesday after the August Civic Long weekend until Mid April of each year. In 2022, the ice season went from August 2, 2022 until April 16, 2023 resulting in **258**

days of ice in the Don Lough arena. This is approximately 8.5 months. **The Don Lough arena has 107 days without ice.**

At the General Committee meeting on July 26, 2023 staff presented their findings that are outlined in Staff Report CS-2023-16 found [here](#).

Staff were directed by council as follows:

1. It is recommended that Staff be directed to include all costs associated (including staff resources) commencing in the 2024 draft budget to support an extended ice season in the Don Lough arena, respecting any existing contractual obligations from the end of the hockey season up to the end of the Lacrosse tournament in June 2024 where the ice will be reinstated.
2. And Further That staff be directed to consult with Huntsville Minor Lacrosse Association regarding tournament dates.
3. **And Further That staff approach HMATA to assist with funding for the ice floor covering.**
4. And Further That staff be directed to report back to general committee regarding the consultations, **HMATA response** and the capital costs and options associated with the purchase of an ice floor covering for the Don Lough arena.

With this decision the Don Lough Arena will now have ice in 2024 year-round except for May 1 to June 15, 2024 to accommodate the 2024 Provincial Gymnastics Championships and the June Lacrosse Tournament. This will result in approximately 319 days of Ice in the Don Lough Arena in 2024. In 2025 this will be reduced to just the Lacrosse tournament where the ice will be removed and will result in approximately **350 days of Ice in the Don Lough arena.**

Due to the extended ice season on the Don Lough arena Council is looking to potentially purchase an Ice Floor Covering for the Don Lough Arena in order to host other “Floor” type events.

Discussion

With Ice Year-round in the Don Lough Arena it reduces the availability of floor time available in the Canada Summit Centre. This will impact facility availability and our ability to host certain events.

Impacts on Event Rentals - Floor

Keeping ice in the Don Lough Arena year-round will have an impact on floor rentals and events hosted at the Canada Summit Centre. In the past the Town has been able to secure some events due to the Don Lough Arena and its capacity. Most of these events would still occur on the Jack Bionda Arena floor space however other events might not happen due to the smaller rink size and smaller crowd capacity.

Recently the Town has hosted an indoor Circus in 2022 and 2023 that uses the Don Lough Arena floor. This event can take place on the Jack Bionda Arena floor however the event prefers the Don Lough Arena when both options are available. The Town hosts the Ironman event each year in July and this event uses the Don Lough Arena for their registration, market place expo, bike repair, merchandise sales and food and beverage. This could potentially move the to Jack as well with the preference being the Don Lough Arena when both arena options are available.

In 2019 the Town hosted a Snoop Dog concert in the Don Lough Arena that was a unique event for our community and this was due to the attendance that was possible on the Don Lough Arena floor, the Jack Bionda Arena would not have been able to accommodate this event.

In 2023, the Town has contracted the 2024 Ontario Provincial Gymnastics Championships for May 2-5, 2024 that requires the use of the Don Lough Arena Floor as it requires the 100' x 200' surface to be able to accommodate all of their events and equipment. This event is being hosted by the Muskoka Limberettes based out of Bracebridge. This event will attract over 1000 athletes and 3000 spectators to Huntsville for the 3-day event. The Ontario Gymnastics championships cannot be moved to the Jack Bionda Arena due to the size of arena floor they require to host the event. The Jack Bionda Arena is too small of a surface for this event. The revenue for this event is expected to be \$4,003 for the Don Lough Arena floor rental and \$8,841 in total rental fees for the total space they require in the Canada Summit Centre and Active Living Centre.

Also, in 2023, the Town was approached by the Huntsville High School to host a Robotics event in the Canada Summit Centre. This event requires the Don Lough arena as the Jack Bionda surface is too small for the event. This event did come to HMATA to present their event and the impact it would have for the community. The Hoya Robotics Team goal is to host an "annual robotics event" that they noted in their presentation to HMATA would generate \$250,000 in accommodation and meal revenue for the community. Due to the scheduling for the various international competitions for the Robotics event the competition must occur in March of any given year. With these parameters the Don Lough arena is not available to host this event due to the ice. The Town of Huntsville must keep the ice in the Don due to contractual agreement in place with the Junior 'C' Otters. In order to host this wonderful unique event in our community the town would require an ice covering floor to accommodate.

Impacts on Event Rentals - Ice

If the Don Lough Arena were to have ice in the arena year-round this could create new opportunities for events like Hockey Tournaments, Figure Skating Events, Hockey Camps, Power Skating, Skill development opportunities, Spring and Summer Hockey seasons. In addition, the Ontario Hockey Federation has commented that this could result in Spring Tryouts for Huntsville Minor Hockey Association (HMHA), Junior C Otters, and Huntsville Girls Hockey Association (HGHA) saving travel for our community.

Others can also benefit from the availability of ice year-round including private rentals, senior / adult / kids / family ice rentals, Junior team camps, Junior C Otters camps. Out of Town Teams have expressed interest in summer ice in Huntsville from Sudbury, North Bay, Timmins and Orillia. A team from Timmins currently travels to Whitby area for their summer camps and they would prefer to be closer to home and Huntsville would benefit them.

The Orillia Girls Hockey Association provided feedback that they have 180-200 girls aged 5-21 with about 10% coming from Huntsville as Orillia is the closest centre for rep hockey and they could possibly use our arena between 4-10 hours a week during May to August.

Floor Rental Revenue:

4-year Summary of Floor revenue:

Jack Bionda Floor Revenue:

Financials	2018 totals	2019 totals	2022 totals	2023 totals
HDMLA Jack Bionda	\$13,980	\$16,200	\$14,999	\$13,299
Junior C Hawks - Jack	\$6,510	\$9,595	\$3,731	\$9,401
Jack Floor – Other rentals	\$0	\$0	\$643	\$3,314
Total Jack Bionda Revenue	\$20,490	\$25,795	\$19,373	\$26,014

Don Lough Floor Revenue:

Financials	2018 totals	2019 totals	2022 totals	2023 totals
HDMLA Don Lough	\$6,900	\$9,060	\$3,098	\$3,752
Don Lough Floor– Other rentals	\$1,120	\$3,471	\$1,502	\$5,492
Total Don Lough Revenue	\$8,020	\$12,531	\$4,600	\$9,244

Potential Ice Revenue from May to August

Group	Hours per week	Revenue per week	Revenue per month
HMHA	20 hours per week	\$2,600	\$10,400
Local Development School	2 hours per week	\$518	\$2,072
Junior C Otters	1 hour per week	\$130	\$520
Orillia Girls Hockey Association	4 hours per week	\$520	\$2,080
Huntsville Skating Club	16 hours per week	\$2,080	\$8,320
Timmins Rock	10 hours per week	\$1,300	\$5,200
Adult groups	2 hours per week	\$354	\$1,416
Total	55 hours per week	\$7,502	\$30,008

Floor Rental Cost

Jack Bionda & Don Lough - Floor Surface		2024
Commercial and/or Non-Resident	Daily	\$1,633
Commercial	Hourly	\$115
Adult - Resident	Daily	\$1,104
Adult - Resident	Hourly	\$104
Not-for-Profit	Daily	\$916
Not-for-Profit	Hourly	\$99
Lacrosse Junior "C" or Senior Game/Practice	Hourly	\$94
Child/Youth/Minor Use	Hourly	\$81
Town Schools	Hourly	\$64
Licensed Event	Additional Charge	\$452
Set Up Only		\$339

Ice Rental Cost

Jack Bionda & Don Lough - Ice Surface		2024
Commercial (Hockey Schools, etc.)	Hourly	\$259
Adult - Non-Resident (Individual)	Hourly	\$243
Adult - Resident (Prime)	Hourly	\$203
Adult - Resident (Non-Prime) <small>Note 1</small>	Hourly	\$177
Child/Youth/Minor Use - Non-Resident	Hourly	\$176
Child/Youth/Minor Use - Resident	Hourly	\$130
Town Schools	Hourly	\$117
Out-of-Town Schools	Hourly	\$176
Last Minute Ice Rate <small>*Ice booked within 3 days of use</small>	Hourly	\$130

Ice Floor Covering

With ice year-round on the Don Lough Arena the Town is looking into purchasing a floor that would allow use of a floor surface while maintaining the ice underneath. The cost for this type of flooring is estimated at:

- Between \$195,000 - \$270,000 – for a multi use floor (not designed for sports) used for trade shows, concerts, other non-sporting type events I.E. Robotics event
- Up to \$300,000 – for a lacrosse carpet to enable indoor lacrosse that would go on top of the multi use floor
- Up to \$400,000 – for a potential basketball/volleyball court type surface that would go on top of the multi use floor
- \$1,100 for the rental of fork lift to set up and tear down the floor (per event)
- Space to store all flooring requiring approximately 500 square feet (CSC does not have this space currently available and a building would need to be built)
- 6 staff to set up working 4 hours and 6 staff to tear down working 4 hours (per event) – total cost \$1,956.48 per event

Event Floor Options:

- 1" Waffle Arena Deck – \$270,000 – **see appendix 1**
- Light Duty Arena Deck – \$195,000 – **see appendix 1**

Both of these options will work well and staff recommend the Light Duty Arena Deck that is specifically designed for smaller venues and community rinks to host light traffic, dry floor events. The 1" Waffle arena deck is more suitable for NHL arenas that deal with much more volume of events and change over needs.

Storage Carts will also be required and options can be seen in appendix 2. Cost for these carts is \$2,700 per cart and we would need 12 of them for a total of \$32,400.

This Flooring is not suitable for sports. This flooring is suitable for events such as concerts, trade shows, robotics events and other non-sporting events that require a large floor surface.

Sport Flooring Options

- Up to \$300,000 – for a lacrosse carpet to enable indoor lacrosse that would go on top of the multi use floor
- Up to \$400,000 – for a potential basketball/volleyball court type surface that would go on top of the multi use floor

Storage

Indoor space to store all flooring requiring approximately 500 square feet (CSC does not have this space currently available and a building would need to be built). Manufacturers Specifications state it is ideally stored inside to limit the freeze / heat versus what outside temperatures could reach in Huntsville during winters and summers.

Installation Cost for each use

Due to the cost of installing and removing the floor staff recommend this cost is passed on to the client requiring the floor. At 2024 pricing this would cost:

- \$1,100 for the rental of fork lift to set up and tear down the floor
- 6 staff to set up working 4 hours and 6 staff to tear down working 4 hours (per event) – total cost \$1,956.48 per event
- Total: **\$3,056.48 per event**

*all financial information contained in this report is current as of the time of writing this report.

OPTIONS

The Town of Huntsville is respectfully asking HMATA to assist with funding for the ice floor covering.

1. HMATA to cover cost for Event Flooring and Carts: $\$195,000 + \$32,400 = \$227,400$
2. HMATA to cover cost for Lacrosse Carpet for on top of event flooring: up to \$300,000
3. HMATA to cover cost for Court Flooring for on top of event flooring: up to \$400,000
4. HMATA to determine their level of support
5. HMATA to not provide any financial support

Respectfully Submitted:

Greg Pilling, Manager of Facility Operations, Sales and Customer Service, Town of Huntsville

Simone Babineau, Director Community Services

CONVERSION

CONVERSION

ICE COVERS



ArenaDeck® Ice Cover

The best ice cover on the market today; a popular choice for a majority of NHL arenas. Heavy duty (500 psi allowable compressive strength) yet lightweight, easy to install and maintain. The finish texture provides the right amount of traction and can be easily cleaned with pressure washers or floor scrubbers. The underside waffle pattern traps air creating an insulating R-value of 2.84 and since it's synthetic, it won't absorb moisture, warp, swell or stick to the ice. Standard color is grey with an elephant skin texture. Solid panels are ideal for equipment gate locations.

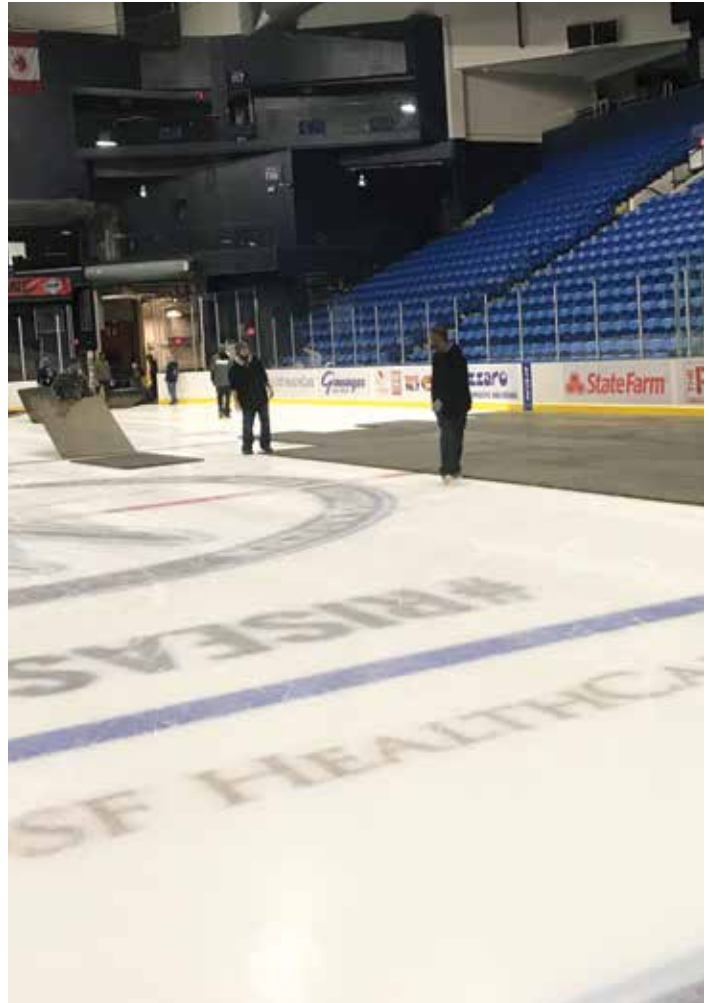
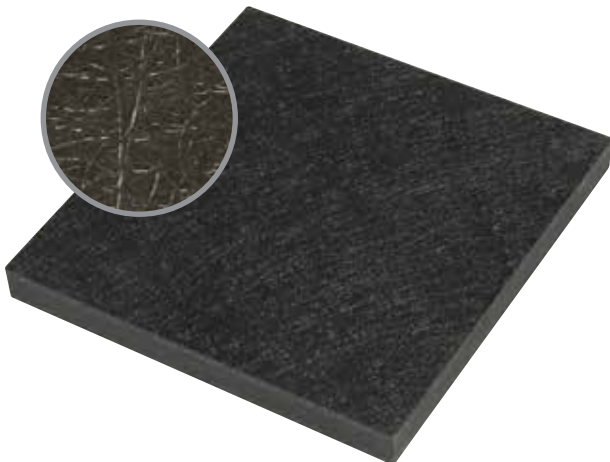
- ArenaDeck® Panel - Waffle** 1" x 48" x 96" 55 lbs #101430
- ArenaDeck® Panel - Solid** 1" x 48" x 96" 63 lbs #101428
- ArenaDeck® Panel - Honeycomb** 2" x 48" x 96"
- ArenaDeck® Panel - Honeycomb** 2.5" x 48" x 96"



ArenaDeck® Light Duty

The cost effective, light-duty floor conversion panel designed specifically for smaller venues and community rinks to host light traffic, dry floor events. With the same waffle pattern, top surface texture and rated at 300 psi, these panels are the perfect solution for venues with fewer changeovers and smaller budgets.

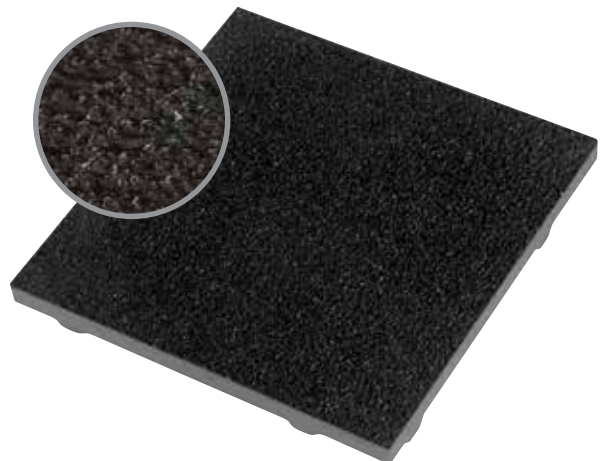
- Light Duty Panel - Waffle** 5/8" x 48" x 96" 30 lbs #101435



ArenaDeck® FASCOAT Ice Cover

Arena Deck XT takes the same basic panel and adds a spray coating of FASCOAT for additional grip and traction. Black only.

- FASCOAT Panel - Waffle** 1" x 48" x 96" 55 lbs #101431
- FASCOAT Panel - Solid** 1" x 48" x 96" 63 lbs #101429



STORAGE CARTS

A-Frame Shielding Storage Cart

Available in two sizes to accommodate various shielding and storage room sizes. Each cart frame is constructed of welded steel and painted with strategically located white poly cladding to eliminate metal to glass contact. Two rigid and two swivel wheels allow the cart to be easily maneuvered via the welded-on towing tongues and pull handles (one each end). Two ratchet and strap assemblies are included with each cart. Maximum load capacity is 5000 lbs.

Assembly required.

Large A-Frame Storage Cart 52"W x 94"H x 102"L #101207

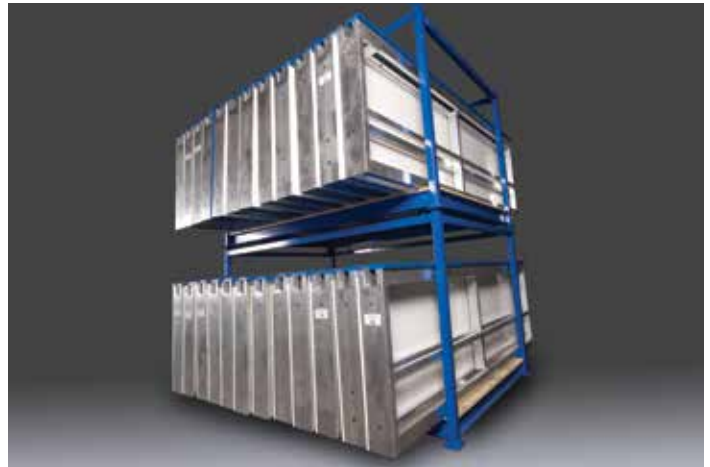
Small A-Frame Storage Cart 52"W x 58"H x 60"L #102625



Dasher Board Storage Cart

Storage carts are constructed of a welded steel and painted frame with 6" wheels (2 rigid and 2 swivel) that have been engineered to carry maximum loads. The cart deck is covered to eliminate metal to metal contact with end rails to minimize panel shifting and damage during transport. To maximize the load capacity, 12 straight (7") dasher panels can be easily loaded side by side and upright. The unique cart design allows for cart stacking to maximize storage space. Maximum load capacity is 2000 lbs. *Assembly required.*

Dasher Board Storage Cart 48"W x 60"H x 96"L #102209



Steel Slotted Dasher Cart with Ramp

Constructed of welded steel and painted frame with 6" wheels that allow the cart to be easily maneuvered. Features a hinge-mounted ramp for ease of loading. Poly spaces to prevent damage to drop kick. *Dolly available separately.*

Conversion Storage Cart #103683



ArenaDeck® Stackable Storage Cart

ArenaDeck® storage carts are constructed of a welded steel and painted frame with 6" wheels (2 rigid and 2 swivel) that allow the cart to be easily maneuvered. The cart deck is plywood. Each cart will hold up to 50 1"H x 48"W x 96"L ice covering panels. Maximum load capacity is 2400 lbs. *Assembly required.*

ArenaDeck® Storage Cart 48"W x 65"H x 96"L #102987





Muskoka
Limberettes
Gymnastics Club

**GYMNASTICS
ONTARIO**
SPORT STARTS HERE

*Women's Artistic Gymnastics (WAG)
Ontario Championships
May 2-5, 2024
Huntsville Summit Center*

ABOUT MUSKOKA LIMBERETTES GYMNASTICS CLUB

1980

Incorporated

60

Competitive
Athletes Levels
2-10

8

Pre-Competitive
Athletes

1,700

Registrations in
Recreational
Programs

22

Competitive
Athletes
Qualified for
Provincials

16

Competitions
Athletes
Competed in
2022-23

2

Provincial
Champions

Muskoka

Limberettes

Gymnastics Club



MISSION

The Muskoka Limberettes Gymnastic Club mission includes:

- to promote, foster, teach and perpetuate the art and sport of gymnastics and to encourage training for competition, self-development, leadership, and sportsmanship in the field of amateur gymnastics;
- to promote opportunities for social and emotional development;
- to furnish a wholesome and worthwhile physical and recreational outlet;
- to provide an opportunity to learn sportsmanship and to make gymnasts aware of team cooperation;
- to provide opportunities to learn good healthy habits;
- to provide training and competition to all gymnasts who are accepted into the competitive program;
- to provide the community a wide variety of activities for people of any age, gender, physical ability, or background.

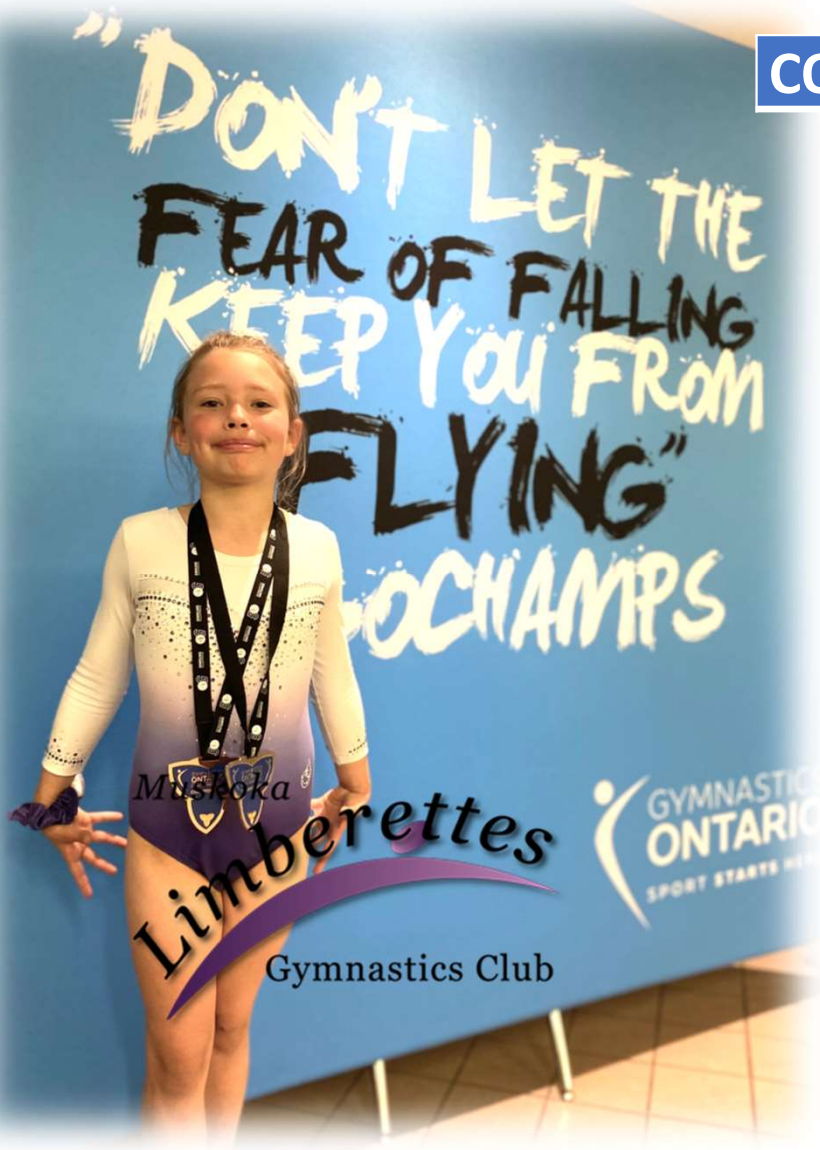
Muskoka

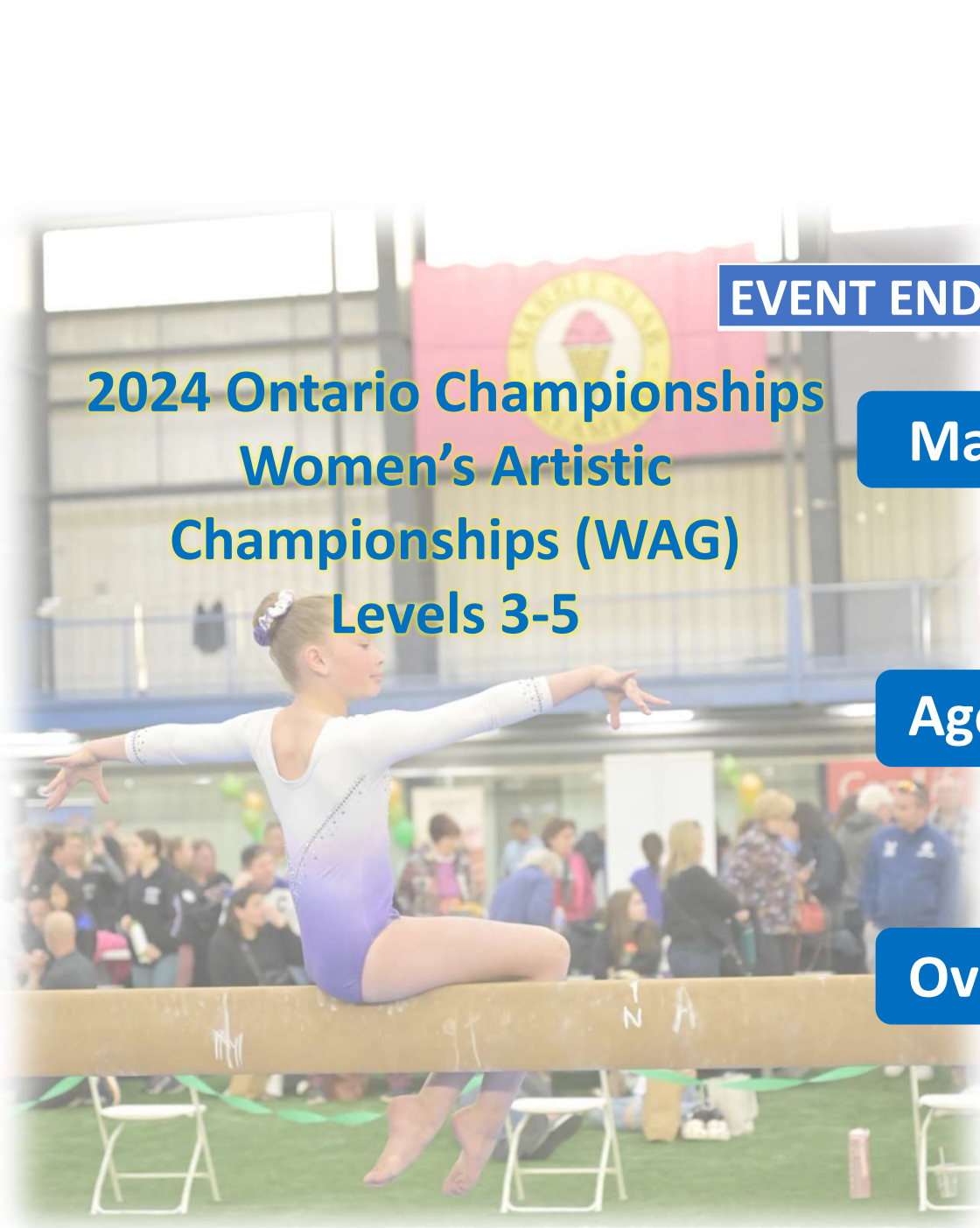
Limberettes
Gymnastics Club

COVID REPRECUSION

Covid was especially hard on athletic programs.

- Closed gym for months
- Once open...limited enrollment allowed
- Athletes lost out on gym time on equipment ...trying to catch up
- Equipment damaged by regulated cleaning products
- Worn equipment
- Loss of revenue impacts ability to stay on track with equipment replacements
- Lost coaches and difficulties hiring new ones





EVENT ENDEAVOR

**2024 Ontario Championships
Women's Artistic
Championships (WAG)
Levels 3-5**

May 2-5, 2024

1,000 Athletes

Ages 9 – 14 +

25 Judges

Over 100 Clubs

300-500 Coaches



Muskoka
Limberettes
Gymnastics Club

The Muskoka Limberettes Gymnastic's Club is endeavoring to provide the best showcase of Muskoka and what an awesome place we train and live in.

The MLGC has formed a *preliminary task force* with the following individuals:

Name or Title	Key Responsibilities	Qualifications
Kelsey Davis, Head Coach	<ul style="list-style-type: none"> Event Head Lead Gymnastic specific equipment logistics and required competition technical requirements 	<ul style="list-style-type: none"> Head Coach for the Muskoka Limberettes Gymnastic Club Extensive knowledge of gymnastic technical requirements Currently trained as a WAG Event host
Shana , Head Administration	<ul style="list-style-type: none"> Event Lead for administration matters Lead for all accounting administrations for funds Day of logistics Schedule Coordinator 	<ul style="list-style-type: none"> Recreational Coach/ Administrator at Muskoka Limberettes Gymnastic Club Extensive knowledge of running gymnastic competitions Currently trained as a WAG Event Host
Chantelle Armstrong, Logistics Lead	<ul style="list-style-type: none"> Event Lead for logistics including sponsorship, funding, volunteers, food for judges/coaches/concession, athlete/coach/judge gifts, day of logistics, etc. 	<ul style="list-style-type: none"> Extensive knowledge of Huntsville community and business community Successfully ran large scale events (not-for-profit, for profit and charity) in Muskoka for over 15 years including large scale sporting events Passionate for the community, business community and gymnastics community Gym Mom (says it all)



The current team is supported by a very dedicated *Board of Directors* (10 members) who will all become integrally involved closer to the event.

- Mary DaPonte, President
- Devon Sansilo, Vice President
- Lisa Stefan, Treasurer
- Rachel Franks, Secretary
- Lindsey Saunders
- Chantelle Armstrong
- Tammi-Lynn Tomassoni
- Mike Masters
- Agatha Mclean
- Samantha Cowden
- Kelsey Davis, Head Coach
- Shana, Head Administrator/Recreational Coach



VENUE

The MLGC has secured the Huntsville Summit Center for this event from May 2-5. The Don Lough Arena Surface will be the location for the competition floor while the Active Living Center will be the location of award presentation, food and volunteer rooms.

Common areas, locker rooms will be utilized for admissions, registrations, line ups, judge's room, coaches' rooms, athlete rooms and other.

EQUIPMENT

Speith Canada is the provider of all gymnastics equipment for Ontario Championships as set out by Gymnastics Ontario. The cost of the equipment goes to the hosting club. Speith Canada will have two transports transport all equipment to Huntsville and will construct the approved floor layout. The hosting club is responsible for providing some volunteers to assist with set up and the cost of renting the equipment.

VOLUNTEERS

May need close to 100 volunteers!

Volunteer Opportunities

- Registration/admittance
- Judge volunteers
- Floor volunteers
- Award volunteers
- Set up and tear down
- First aid
- Canteen
- Food pick up/preparations
- And more....

The Club has a clear plan for volunteers including approaching the Chamber's volunteer database, local community groups, highschool involvement, and current competitive/recreational athletes and families.

New! Online Volunteer Handbook that will include videos, instructions for event volunteers and sign up.





SPONSORSHIP

The MLGC has set up sponsorship opportunities for local community businesses to support and participate

A draft copy of the sponsorship program will be provided to the committee.

LODGING

The MLGC has secured 13 rooms for 4 nights to accommodate all 25 judges in attendance.

All GO representatives and vendors will secure their own accommodations.

The MLGC will need to secure blocks for athletes and coaches attending the event and requiring accommodations. Athletes cover their own costs for this event and may attend for 1-2 nights as well as over 100 gymnastic clubs sending multiple coaches for 3-4 night stays.

A young girl in a purple leotard is performing on a balance beam. She has her hands raised near her head, and her legs are extended downwards. The background shows a gymnasium with other people and equipment.

FINANCIALS

A *draft budget* for the event is attached.

There are some very large costs involved including but not limited to:

- Event Location - \$9,991
- Equipment Rental - \$19, 210
- Scoring System Cost - \$10,000-\$15,000 approx.
- Judges payment - \$25,000 approx.
- Judge hotel rooms – 13 rooms for 4 nights - \$7,000 approx.
- Food for judges (3 meals for 4 days and snacks)
- Food for coaches (3 meals for 4 days and snacks)
- Food and beverages for volunteers
- Food and beverage for athletes (offset by sales)
- Judge and Athlete Gifts (1000 athletes and 25 judges)
- First Aid Station
- Reception for Coaches and Judges

Funding and sponsorship for the event will assist the MLGC in the initial expenditures as profits will not be realized until the day of the event.

HOW WILL WAG ONTARIO CHAMPS INCREASE OVERNIGHT STAYS



ATHELETES:

- Approx 1000 athletes in attendance from all over Ontario
- Approx 250-400 athletes competed each day
- Not all will stay but event at %50 there will be over 500 night stays.
- Athletes will bring family and friends with them.

JUDGES:

- 25 judges in attendance for the entire event.
- Judges have been booked May 1-May 5

COACHES:

- Coaches from over 100 gyms from throughout Ontario will be attendance for the entire event.

VENDORS/GO REPRESENTATIVES/OTHERS

- There will be vendor and GO representatives in attendance and will secure their own accommodations.

Benefits to Huntsville, ON and surrounding area...



- Heads in beds (there will be over 1000 athletes in attendance during the event coming from all over Ontario, bringing with them family, friends, and coaches). This event is also during a shoulder season in the community when hotel bookings tend to be on a lower occupancy.
- Coaches from over 100 gymnastic clubs from across Ontario that will need accommodations for the entire event timeline (3-4 night stays). This means there could be upwards of 300-500 coaches in Huntsville for this event.
- Dollars to restaurants, local shops, grocery stores, etc as attendees stay in the community. Athletes require large amounts of food and most importantly snacks.
- This event will also utilize restaurants and food providers for supplying meals to judges, coaches and athletes throughout the entire event.
- This event will utilize local providers for such items as athlete and judge gifts, printing, supplies, first aid services, event equipment rentals, etc.
- This event will provide local sponsors with an opportunity to advertise and showcase their business to attendees from all over Ontario.
- Sporting Events help to capture attention and promote attractions and infrastructures. They make it possible to maximize and rationalize the use of certain spaces.
- Improve quality of life, expand the business and tax revenue base, and create a positive community image across Ontario.
- Attract potential and future tourists and visitors to the area. Engaging attendees in our dynamic community and increasing awareness of our community/region as a tourism destination.
- This event will Increase knowledge concerning the potential for investment and commercial activity in the region.
- Increase local pride and community spirit.

OUTCOME

The best outcome is:

- MLGC provides the best WAG Ontario Championships Level 3-5; potentially leading to further successful bids for provincial and national competitions.
- The event engages attendees into the community leading to economic gains by businesses and individuals, with a possibility of attendees returning for a future stay.
- Heads in beds; butts in restaurant seats, shoppers in stores.
- Potential profits will be utilized to improve MLGC equipment status, programming and coach training/recruitment.



WHAT WILL HMATA FUNDS BE USED FOR:

Any funds received from HMATA will be used to improve our event such as:

- Athlete gift can upgrade to a bum pack that we can insert local information inside to each participant.
- Welcome reception for coaches/judges (happier coaches and judges make it more likely for our organization to secure bids for future events in our community).
- Volunteer appreciation/orientation with food from local restaurants.
- Welcome gifts for judges to include local items.
- Volunteer t-shirts with logos of our partners.
- Selfie station with a Muskoka theme.
- Improvements to food provided to judges and coaches, using local restaurants.
- Improvements to our Award ceremonies and location.
- Printing of brochures to hand to visitors for where to eat, stay and shop.



ECONOMIC REALIZATIONS



Spending per person:

- Hotel \$365
- Gas. \$125
- Food \$330
- Shopping \$200

Per Participant: \$920

$\$1,020 \times (50\% \text{ OF } 1,000 \text{ participants}) = \$510,000$

**based on a club parent and our club's coaches attending 2023 Ontario Champs in London*

Spending per club:

- Hotel \$750
- Gas \$200
- Food \$500
- Shopping \$150

Per Club: \$1,600

$\$1,600 \times 100 \text{ clubs} = 160,000$

Ways to predict attendance and economic impact:

- There is an attendance fee to attend event.
- Registration is required for all athletes and coaches.
- Potential draw for those that fill out a survey.
- Preferred rates at hotels will allow us to know approximately how many rooms were booked for this event.





USE OF REALIZED PROFITS

Where will any realized profits go to?

- To repair equipment that has been overused.
- To replace used and old equipment.
- To purchase equipment to enhance current competitive and recreational equipment and programs.
- To secure another large event in Muskoka.
- To aid in acquisition and training of coaches.

Current Immediate Equipment Needs:

- Bars - \$10,200
- Foam for foam pits (safety need) \$25,000
- Mats – \$5,000 +
- Beam - \$5,067
- New Floor System \$106,000

GYMNASTIC CLUBS IN ATTENDANCE AT 2022 WAG ONTARIO CHAMPIONSHIPS LEVEL 3-5

London Gymnastics Academy	Vaughan Gymnastics	All Star Sports Centre	London Beje Gymnastics ON
Kanata Gymnosphere ON	Club de gymnastique Les Sittelles	Muskoka Limberettes Gymnastic Club	Dancemakers
Kitchener Waterloo Gymnastics Club	Burlington Gymnastics Club	Whitby Gymnastics	Kincardine Classics Gymnastics Club
Gemini Gymnastics ON	Aspire Gymnastics	Mariposa Gymnastics Club	Shining Star Athletics
Tryumph Gymnastics Academy	Toronto Premier Gymnastics	Brockville Gymnastics Academy	Futures Gymnastics ON
Sudbury Laurels Gymnastics Club	Greater Napanee Gymnastics Club	Corona Competitive	Olympia Gymnastics
Toronto Gymnastics International	Gyros Gymnastics	Hearts Gymnastics	HW Regionettes Gymnastics
Woodbridge Academy of Gymnastics	Georgian Bay Pheonix Gymnastics & Acro	Aereo Gymnastics Club	Precision Gymnastics
Adrenaline Gymnastics	Trillium Gymnastics	Grand River Gymmies	Rock & Gold Gymnastics
Guelph Saltos ON	Rideau Gymnastics	Alpha Gymnastics Academy Inc	Ajax Acro's Gymnastics Club
Barrie Kempettes Gymnastics Club	Gymnify Gymnastics Centre	Rose City Gymnastics	Alliston Gymnastics Club
East York Gymnastics	Gym Magic Gymnastics	Lindsay Gymnastics Centre	Bancroft Gems Gymnastics
Oakville Gymnastics Club	EPIC Gymnastics	Great Lakes Gymnastics	Woolwich Gymnastics Club
Pulsars Gymnastics Club	Smith Falls Gym Stars	World Class Gymnastics	SSMGC
Gymnastic Giants	High Flyers Gymnastics Club	Niagara Falls Lightning Gymnastics Club	St. Thomas-Elgin Gymnastics Club
Richmond Hill Gymnastics	Shenderey Gymnastics Centre	Revolution Gymnastics	Petawawa Gymnastics Club
Tumblers Gymnastics ON	Kingston Gymnastics Club	Milton Springers	Dynamo Gymnastics Club
Gymnastics Energy	Kawartha Gymnastics Club	Northern Stars Gymnastics	Glendon Gymnastics Club
Halton Hills Gymnastics Centre	Winstars Gymnastics	Forest City Gymnastics	Scarborough Gym Elites Gymnastics Club
Revolution Gymnastics	Jungle Gym Gymnastics	Extreme North	T-dot Tumblers Gynnastics Academy
ASF Gymnastics Club	Tornados Gymnastics	Loyalist Gymnastics	Team Birchmount
Bluewater Gymnastics	Gymnastics Mississauga	KSG Aurora	Evolution Gymnastics Aurora
Cornwall Gymnastics Club	Champions Gymnastics	North Bay Apolo Gymnastics Club	AIM Gymnastics
Galaxy Gymnastics ON	Swing, Spring and Flip Club	Fort Erie's Fantastic Gymnastics	Thrive Gymnastics
Ottawa Gymnastics Club	University of Toronto Gymnastics Club	Northumberland Gymnastics Centre	Ultimate Gymnastics



**MUSKOKA
LIMBERETTES**

*Thank you for allowing us to present our
vision!*

**2024 Ontario Championships
Women's Artistic Gymnastics (WAG)
Levels 3-5**

May 2-5, 2024

Hosted by:

Muskoka

Limberettes
Gymnastics Club



MUSKOKA LIMBERETTES GYMNASTICS CLUB
WAG GYMNASTIC ONTARIO – ONTARIO CHAMPIONSHIPS
LEVEL 3-5
BUSINESS PLAN

COMPANY PROFILE

The Muskoka Limberettes Gymnastics Club was incorporated in the 1980s and currently resides in Bracebridge, Ontario at the Sportsplex.

The MLG Club boasts:

- 41 competitive athletes in Levels 2-10
- 8 pre-competitive athletes
- Over 1,700 registrations in recreational programs
- Club competed in 16 different competitions in the 2022-2023 competitive year.
- 22 competitive athletes qualified for Provincials.
- 2 Provincial Champions
- In 2023/24 the Club will have 60 competitive athletes competing across Ontario

Competitive and recreational programs run year-round with a camp option at March break and during the summer.

Athletes come from all over Muskoka to train, including Bracebridge, Huntsville, Burk's Falls, Haliburton, and even some in the summer from Dubai to name a few.

The Muskoka Limberettes Gymnastic Club mission includes:

- a) to promote, foster, teach and perpetuate the art and sport of gymnastics and to encourage training for competition, self-development, leadership, and sportsmanship in the field of amateur gymnastics;
- b) to promote opportunities for social and emotional development;
- c) to furnish a wholesome and worthwhile physical and recreational outlet;
- d) to provide an opportunity to learn sportsmanship and to make gymnasts aware of team cooperation;
- e) to provide opportunities to learn good healthy habits;
- f) to provide training and competition to all gymnasts who are accepted into the competitive program;
- g) to provide the community a wide variety of activities for people of any age, gender, physical ability, or background.

Covid Repercussions

Covid was especially hard on athletic programs.

Recreational programs were cancelled during the height of the covid pandemic and then later reduced in size due to limitations on entry to building and regulations on spacing and cleaning. Only since the pandemic, are recreational programs now experiencing back to normal attendance levels, and are in demand with waiting lists in the hundreds.

The competitive program athletes were forced to stay out of the gym during the pandemic. This moved the program to work remotely through zoom and then into outdoor workout session. For gymnasts, this is not ideal as the equipment (bars, beam, vault, floor) are instrumental in continual improvement to skills to allow movement forward in gymnastics. Just a week off equipment can impact a gymnast's skills.

The pandemic also disrupted the Club's ability to continue updating and replacing old and damaged equipment due to the lack of revenue coming in for two years. Equipment is worn down quickly as hundreds of athletes are utilizing the equipment daily. Not only wear and tear, but the regulations for cleaning with specific chemicals saw unrepairable damage to some equipment due to the harshness of the chemicals required throughout the pandemic. Parent volunteers and coaches put in numerous hours during the pandemic to clean the gym after every group proceeded through their events.

Then there were our coaches...our never stopping, hard to the core, shoulder to cry on, uplifting, courageous, determined, kind-hearted coaches. They were affected in every direction. To our head coach who had to pivot every month to keep her athletes fit and ready to go at every turn, to our recreational and administrative manager who had to refund money and update protocols on the fly. To our younger coaches who lost years of experience with athletes and who many moved onto other endeavours. We salute them all!

The Muskoka Limberettes Gymnastic Club followed all the rules, kept everyone safe and now are trying to come back by increasing opportunities for athletes and the community at large.

EVENT ENDEAVOR

The Muskoka Limberettes Gymnastic Club bid on the opportunity to host the **2024 Ontario Championships for the Women's Artistic Gymnastics (WAG) Levels 3-5**. And we were successful!

The 2024 WAG Ontario Championships will take place on **May 2-5, 2024 at the Huntsville Summit Centre**. A minimum of **1,000** athletes will compete during the championships ranging in age from 9 – 14+. Not only will we see these athletes come to town, but they will be accompanied by their families, grandparents, friends, and coaches. Additionally, other attendees will include Gymnastic Ontario representatives, judges, and GO vendors. At the 2022 Ontario Championships, over 100 gymnastic clubs were represented by their coaches and athletes.

Athletes will only find out their eligibility for Ontario Championships between 3-4 weeks prior to the event.

Two transports of equipment will be transported to the Huntsville Summit Center via Spieth Canada who will construct two full gyms on the Don Lough Arena Floor. Spectators will be able to view some amazing events over the 4-day event and watch as up and coming gymnasts vie for Ontario Championship status. There will be 25 judges in attendance for this event.

This event includes an opportunity to showcase our gymnastic community and Muskoka to 1000s of attendees from every corner of Ontario. As part of our commitment to showcasing our community, the theme for our event is 'Muskoka'.

The Club welcomes the opportunity to showcase to the community what happens in our gym on a regular basis and how amazing and dedicated MLGC athletes and the gymnastic community is.



OPERATIONS

The Muskoka Limberettes Gymnastic's Club is endeavoring to provide the best showcase of Muskoka and what an awesome place we train and live in.

The MLGC has formed a *preliminary task force* with the following individuals:

Name or Title	Key Responsibilities	Qualifications
Kelsey Davis, Head Coach	<ul style="list-style-type: none"> • Event Head Lead • Gymnastic specific equipment logistics and required competition technical requirements 	<ul style="list-style-type: none"> • Head Coach for the Muskoka Limberettes Gymnastic Club • Extensive knowledge of gymnastic technical requirements • Currently trained as a WAG Event host
Shana , Head Administration	<ul style="list-style-type: none"> • Event Lead for administration matters • Lead for all accounting administrations for funds • Day of logistics • Schedule Coordinator 	<ul style="list-style-type: none"> • Recreational Coach/ Administrator at Muskoka Limberettes Gymnastic Club • Extensive knowledge of running gymnastic competitions • Currently trained as a WAG Event Host
Chantelle Armstrong, Logistics Lead	<ul style="list-style-type: none"> • Event Lead for logistics including sponsorship, funding, volunteers, food for judges/coaches/concession, athlete/coach/judge gifts, day of logistics, etc. 	<ul style="list-style-type: none"> • Extensive knowledge of Huntsville community and business community • Successfully ran large scale events (not-for-profit, for profit and charity) in Muskoka for over 15 years including large scale sporting events • Passionate for the community, business community and gymnastics community • Gym Mom (says it all)

Board of Directors

The current team is supported by a very dedicated *Board of Directors* (10 members) who will all become integrally involved closer to the event.

- Mary DaPonte, President
- Devon Sansilo, Vice President
- Lisa Stefan, Treasurer
- Rachel Franks, Secretary
- Lindsey Saunders
- Chantelle Armstrong
- Tammi-Lynn Tomassoni
- Mike Masters
- Agatha Mclean
- Samantha Cowden
- Kelsey Davis, Head Coach
- Shana, Head Administrator/Recreational Coach



Key Event Logistical Components:

Venue

The MLGC has secured the Huntsville Summit Center for this event from May 1-4. The Don Lough Arena Surface will be the location for the competition floor while the Active Living Center will be the location of award presentation, food and volunteer rooms.

Common areas, locker rooms will be utilized for admissions, registrations, line ups, judge's room, coaches' rooms, athlete rooms and other.

Equipment

Speith Canada is the provider of all gymnastics equipment for Ontario Championships as set out by Gymnastics Ontario. The cost of the equipment goes to the hosting club. Speith Canada will have two transports transport all equipment to Huntsville and will construct the approved floor layout. The hosting club is responsible for providing some volunteers to assist with set up and the cost of renting the equipment.

Volunteers

The Muskoka Limberettes will require a number of volunteers for the four-day event and include registration/admittance tables, food pick-ups and preparations, judge volunteers, floor volunteers, technical volunteers, set up and tear down volunteers, volunteer coordinators, first aid, canteen and hosts.

The Club has a clear plan for volunteers including approaching the Chamber's volunteer database, local community groups, highschool involvement, and current competitive/recreational athletes and families. The MLGC has run the Muskoka Classic Gymnastics Competition for the past 10 years which is a qualifying competition for Levels 2-10 consisting of 350-450 athletes. The yearly event has assisted the club to establish a detailed volunteer duty and schedule that has been scrutinized many times over.

Sponsorship

The MLGC has set up sponsorship opportunities for local community businesses to support and participate. The committee will also approach the Chamber, BIA, local businesses for in-kind items such as promotional, food, event equipment, etc.

Please find attached a draft copy of the sponsorship structure.

Lodging and Heads in Beds

Lodging

The MLGC has secured 13 rooms for 4 nights to accommodate all 25 judges in attendance. All GO representatives and vendors will secure their own accommodations.

The MLGC will need to secure blocks for athletes and coaches attending the event and requiring accommodations. Athletes cover their own costs for this event and may attend for 1-2 nights as well as over 100 gymnastic clubs sending multiple coaches for 3-4 night stays.

Accommodations that provide preferred rates will be included in our information package to athletes and gymnastic club.

Heads in Beds

Projecting overnight stays by participants are difficult to project, but we provide the following information to show the probable capacity of Overnight Stays this event will bring...

1. Athletes
 - 1,000 athletes attending event
 - Some will choose not to stay
 - Some will stay 1-2 nights or more
2. Judges
 - 25 judges booked for 4 night stays (13 rooms)
3. Parents/Friends
 - Projected attendance by parents and friends is about 2,000 - 5,000
4. Coaches
 - Over 100 clubs from across Ontario will send 2-5 coaches each, they will stay for the majority of the event.
5. Vendors
 - Gymnastic Ontario vendors will stay entire event.
6. Others
 - This includes dignitaries, Gymnastic Ontario representatives, volunteers, etc.

FINANCIALS

A *draft budget* for the event is attached.

There are some very large costs involved including but not limited to:

- Event Location - \$9,991
- Equipment Rental - \$19, 210
- Scoring System Cost - \$10,000-\$15,000 approx.
- Judges payment - \$25,000 approx.
- Judge hotel rooms – 13 rooms for 4 nights - \$7,000 approx.
- Food for judges (3 meals for 4 days and snacks)
- Food for coaches (3 meals for 4 days and snacks)
- Food and beverages for volunteers
- Food and beverage for athletes (offset by sales)
- Judge and Athlete Gifts (1000 athletes and 25 judges)
- First Aid Station
- Reception for Coaches and Judges



WHAT WILL HMATA FUNDS BE USED FOR:

Muskoka Limberettes Gymnastics Club is requesting \$50,000 funding from HMATA for this event.

Any funds received from HMATA will be used to improve our event such as:

- Athlete gift can upgrade to a bum pack that we can insert local information inside to each participant.
- Welcome reception for coaches/judges (happier coaches and judges make it more likely for our organization to secure bids for future events in our community).
- Volunteer appreciation/orientation evening with food from local restaurants.
- Welcome gifts for judges to include local items.
- Volunteer t-shirts with logos of our partners. (HMATA logo will be included)
- Selfie station with a Muskoka theme.
- Pamphlet printing to steer attendees and guests to our local restaurants, shopping and hotels/motels/resorts.
- Improvements to our website to steer attendees and guests to our hotels/motels/resorts, etc.
- Improvements to food provided to judges and coaches, using local restaurants.
- Improvements to our Award ceremonies and location.
- Printing of Brochures to hand out to visitors of 'Where to eat, shop, stay.'



USE OF REALIZED PROFITS

Where will any realized profits go?

- To repair equipment that has been overused.
- To replace used and old equipment.
- To purchase equipment to enhance current competitive and recreational equipment and programs.
- To secure another large event in Muskoka.
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- Form for foam pits (safety need) \$25,000
- Mats - \$5,000+
- Beam - \$5,067
- New Floor System \$106,000



POTENTIAL ECONOMIC IMPACT FOR HUNTSVILLE, ON

Spending per person:

- Hotel \$365
- Gas. \$125
- Food \$330
- Shopping \$200

Per Participant: \$920

$\$1,020 \times (50\% \text{ OF } 1,000 \text{ participants}) = \$510,000$

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**based on a club parent and our club's coaches attending 2023 Ontario Champs in London*

Ways to predict attendance and economic impact:

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- Registration is required for all athletes and coaches.
- Potential draw for those that fill out a survey.
- Preferred rates at hotels will allow us to know approximately how many rooms were booked for this event.

** TREIM REPORT ATTACHED – basic information

OUTCOME

The best outcome is:

- MLGC provides the best WAG Ontario Championships Level 3-5; potentially leading to further successful bids for provincial and national competitions.
- The event engages attendees into the community leading to economic gains by businesses and individuals, with a possibility of attendees returning for a future stay.
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- This event will increase knowledge concerning the potential for investment and commercial activity in the region.
- Increase local pride and community spirit.

GYMNASTIC CLUBS IN ATTENDANCE AT 2022 WAG ONTARIO CHAMPIONSHIPS LEVEL 3-5

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Kanata Gymnosphere ON	Club de gymnastique Les Sittelles
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Tryumph Gymnastics Academy	Toronto Premier Gymnastics
Sudbury Laurels Gymnastics Club	Greater Napanee Gymnastics Club
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World Class Gymnastics
Niagara Falls Lightning Gymnastics Club
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Milton Springers
Northern Stars Gymnastics
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Extreme North
Loyalist Gymnastics
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North Bay Apolo Gymnastics Club
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Northumberland Gymnastics Centre

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Petawawa Gymnastics Club
Dynamo Gymnastics Club
Glendon Gymnastics Club
Scarborough Gym Elites Gymnastics Club
T-dot Tumblers Gymnastics Academy
Team Birchmount
Evolution Gymnastics Aurora
AIM Gymnastics
Thrive Gymnastics
Ultimate Gymnastics



GO Ontario Championships Levels 3-5

Revenue

Athlete Registration (1000)	\$	125,000.00
Sponsorship	\$	10,000.00
Admittance	\$	15,000.00
TOTAL REVENUE	\$	150,000.00

Expenses

VENUE & EQUIPMENT

Venue	\$	9,990.33
Equipment Rental	\$	19,210.00
Scoring System Cost	\$	15,000.00
Gymnastics Ontario Sanction Fee	\$	10,000.00

JUDGES & COACHES

Judges (25)	\$	25,000.00
Hotel	\$	2,600.00
Food - Judges	\$	6,000.00
Food - Coaches	\$	3,000.00
Coach Reception - dependent on funding	\$	-
Judge Gifts - dependent on funding	\$	1,000.00
Accommodation Home Coaches	\$	800.00

ATHLETES

Athlete Gifts	\$	10,000.00
Awards	\$	5,000.00
Food - Concession	\$	3,500.00
First Aid Station	\$	1,000.00

MISC & VOLUNTEERS

Rentals	\$	1,500.00
Misc	\$	5,000.00
Admin	\$	5,000.00
Volunteer (shirts)	\$	3,750.00
Handout/Printing/Signage	\$	3,000.00
Website	\$	1,000.00

TOTAL EXPENSES

\$	131,350.33
\$	18,649.67

The Economic Impact of WAG Ontario Championships in Muskoka Parry Sound and Algonquin Park (RTO 12) in 2024

**This report was generated by
the Ontario Ministry of Tourism, Culture and Sport TREIM model**

November 10,2023

Note: The Ministry of Tourism, Culture and Sport does not take any responsibility for inputs that the user has provided, nor for the interpretation of the results.

1. Introduction

This report provides an estimate of the economic impact that WAG Ontario Championships is expected to have on Ontario's economy, in terms of Gross Domestic Product, employment and taxes generated. The analysis is based on the following information the user has provided to the MTCS Tourism Regional Economic Impact Model:

Number of Visitors for Activity (or Event) of Type Sporting Events

	Total Number of Visitors	Same Day (% of visitors' origin)	Overnight (% of visitors' origin)	Average Length of Stay (nights)
Ontario	5,000	40.00%	60.00%	2
Rest of Canada	0	0.00%	0.00%	0
USA	0	0.00%	0.00%	0
Overseas	0	0.00%	0.00%	0
Total	5,000			

The user also has selected the following parameters:

- The visits take place in Muskoka Parry Sound and Algonquin Park (RTO 12) in 2024
- The impact is to be shown for Muskoka Parry Sound and Algonquin Park (RTO 12)
- Induced impacts of household spending are excluded
- Induced impacts of business investment are excluded
- Local government property tax revenue impacts are excluded

2. Summary of Findings

Table 1. Economic Impacts of WAG Ontario Championships in Muskoka Parry Sound and Algonquin Park (RTO 12) in 2024 (in dollars)

	Muskoka Parry Sound and Algonquin Park (RTO 12)	Rest of Province
Total Visitors' Spending	\$806,686	
Gross Domestic Product (GDP)		
Direct	\$387,594	\$0
Indirect	\$50,283	\$44,356
Induced	\$0	\$0
Total	\$437,877	\$44,356
Labour Income		
Direct	\$208,735	\$0
Indirect	\$32,484	\$27,548
Induced	\$0	\$0
Total	\$241,219	\$27,548
Employment (Jobs)		
Direct	6	0
Indirect	0	0
Induced	0	0
Total	6	0
Direct Taxes		
Federal	\$75,355	\$0
Provincial	\$99,522	\$0
Municipal	\$998	\$0
Total	\$175,875	\$0
Total Taxes		
Federal	\$88,517	\$6,647
Provincial	\$104,613	\$4,084
Municipal	\$1,387	\$160
Total	\$194,518	\$10,891

Table 2. Economic Impacts of WAG Ontario Championships in Muskoka Parry Sound and Algonquin Park (RTO 12) on GDP by industry (in dollars)

Industry	Impact on Muskoka Parry Sound and Algonquin Park (RTO 12)		Impact on Rest of Province	
	Direct GDP	Total GDP	Direct GDP	Total GDP
Crop and Animal Production	\$0	\$441	\$0	\$1,363
Forestry, Fishing and Hunting	\$5	\$118	\$0	\$106
Mining and Oil and Gas Extraction	\$0	\$860	\$0	\$859
Utilities	\$0	\$2,478	\$0	\$514
Construction	\$0	\$707	\$0	\$303
Manufacturing	\$2,897	\$6,883	\$0	\$12,124
Wholesale Trade	\$0	\$1,493	\$0	\$11,750
Retail Trade	\$45,715	\$50,224	\$0	\$458
Other Transportation and Warehousing	\$1,871	\$3,723	\$0	\$6,941
Ground Passenger Transportation (excl. Rail)	\$2,522	\$2,565	\$0	\$43
Information and Cultural Industries	\$0	\$887	\$0	\$2,250
Other Finance, Insurance, Real Estate and Renting and Leasing	\$1	\$16,192	\$0	\$3,238
Car Renting and Leasing	\$679	\$1,267	\$0	\$126
Owner Occupied Housing	\$0	\$0	\$0	\$0
Professional, Scientific and Technical Services	\$0	\$4,655	\$0	\$1,608
Other Administrative and Other Support Services	\$0	\$3,236	\$0	\$964
Travel Agencies	\$0	\$530	\$0	\$101
Education Services	\$3,015	\$3,950	\$0	\$105
Health Care and Social Assistance	\$561	\$1,792	\$0	\$172
Arts, Entertainment and Recreation	\$29,674	\$30,349	\$0	\$80
Accommodation Services	\$74,596	\$74,695	\$0	\$64
Food & Beverage Services	\$89,715	\$90,168	\$0	\$145
Other Services (Except Public Administration)	\$12,185	\$13,934	\$0	\$245
Operating, Office, Cafeteria, and Laboratory Supplies	\$0	\$0	\$0	\$0
Travel & Entertainment, Advertising & Promotion	\$0	\$0	\$0	\$0
Transportation Margins	\$0	\$0	\$0	\$0
Non-Profit Institutions Serving Households	\$4,782	\$5,328	\$0	\$125
Government Sector	\$3,032	\$5,058	\$0	\$671
Net Indirect Taxes on Production	\$116,343	\$116,343	\$0	\$0
Total	\$387,594	\$437,877	\$0	\$44,356

Appendix:

The Economic Impact of Visits in Muskoka Parry Sound and Algonquin Park (RTO 12) and, if applicable, the rest of Ontario: since no Ontario region is economically self-sustaining, in order to produce the goods and services demanded by its visitors, it will need to import some goods and services from other regions. As such, some of the economic benefits of the visitors' spending in Muskoka Parry Sound and Algonquin Park (RTO 12) will spill over to the rest of the province and to regions outside Ontario. Impacts outside Ontario are not estimated by the TREIM.

Gross Domestic Product (GDP): value of goods and services produced by labour and capital located within a country (or region), regardless of nationality of labour or ownership. GDP is measured at market prices which include net indirect taxes on products. Tourism GDP refers to the GDP generated in those businesses that directly produce or provide goods and services for travelers.

Direct impact: refers to the impact generated in businesses or sectors that produce or provide goods and services directly to travelers, e.g. accommodations, restaurants, recreations, travel agents, transportation and retail enterprises etc. Direct impact on GDP, employment and tax revenues is also called tourism GDP, tourism employment and tourism tax revenues.

Indirect impact: refers to the impact resulting from the expansion of demand from businesses or sectors directly produce or provide goods and services to travelers, to other businesses or sectors.

Induced impact: refers to the impact associated with the re-spending of labour income and /or profits earned in the industries that serve travelers directly and indirectly.

Employment: refers to number of jobs, it include full-time, part-time, seasonal and temporary employment (based on the share of the year worked), for both employed and self-employed workers.

Federal tax revenues: include personal income tax, corporate income tax, commodity tax (GST/HST, gas tax, excise tax, excise duty, air tax and trading profits) and payroll deduction that is collected by the federal government.

Provincial tax revenues: include personal income tax, corporate income tax, commodity tax (PST/HST, gas tax, liquor gallonage tax, amusement tax and trading profits) and employer health tax that is collected by the Ontario provincial government.

Municipal tax revenues: include business and personal property and education taxes that are collected by the municipalities. Collection, however, does not follow immediately the consumption or production of goods and services in a municipality by visitors (as is the case with HST or personal income taxes). Rather, these taxes show the percent of the total property taxes collected by a municipality that can be attributed to tourism because of tourism's contribution to the economic activity of the municipality and hence its tax base.

Industry: The industry follows Statistics Canada's North America Industry Classification System (NAICS) Input-Output small aggregation industry classification.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Period Ended May 31, 2020

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Period Ended May 31, 2020

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2020, and the statements of revenues and expenditures, changes in net assets and cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at May 31, 2020, and the results of its operations and cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2020

ASSETS

CURRENT

Cash	\$	455,895
Harmonized Sales Tax Receivable		3,658
Prepaid expenses		<u>33,732</u>
	\$	<u>493,285</u>

LIABILITIES AND NET ASSETS

CURRENT

Accounts payable and accrued liabilities	\$	11,000
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NET ASSETS

482,285

LIABILITIES AND NET ASSETS

\$ 493,285

Draft for discussion purposes only

ON BEHALF OF THE BOARD

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Period Ended May 31, 2020

MUNICIPAL ACCOMMODATION TAX	\$ 603,228
EXPENSES	
Insurance	387
Interest and bank charges	37
Office & General	938
Program	39,581
Administrative fees	19,884
Professional fees	10,116
Partnership contributions	<u>50,000</u>
	<u>120,943</u>
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ <u>482,285</u>

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Period Ended May 31, 2020

	<i>May 31</i> 2020
NET ASSETS - BEGINNING OF PERIOD	\$ -
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	<u>482,285</u>
NET ASSETS - END OF PERIOD	<u>\$ 482,285</u>

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Period Ended May 31, 2020

OPERATING ACTIVITIES

Excess of municipal accommodation tax over expenses \$ 482,285

Changes in non-cash working capital:

Harmonized Sales Tax Receivable (3,658)

Accounts payable and accrued liabilities 11,000

Prepaid expenses (33,732)

(26,390)

INCREASE IN CASH FLOW

455,895

Cash - beginning of period

-

CASH - END OF PERIOD

\$ 455,895

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Period Ended May 31, 2020

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The organization was established in 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Basis of accounting

i) The Organization utilizes the accrual basis of accounting for revenue and expense recognition. A significant portion of the Organization's revenue is derived from a revenue sharing agreement with the Town of Huntsville. The Town of Huntsville is responsible for billing, collection, revenue sharing calculations and payments to the Organization in respect of the agreement. In addition, certain portion of revenue collected by the Township is based upon accommodation revenue information submitted by Town Residents. The Organization relies upon the Town of Huntsville to appropriately bill, collect, calculate sharable amounts, and remit funds to the Organization. As the Organization is reliant upon the Town of Huntsville to collect and determine appropriate revenue sharing payments and to remit funds to the Organization, Revenue received from the Town of Huntsville is recognized in the period of receipt of funds from the Town of Huntsville.

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Period Ended May 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2020, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Year Ended May 31, 2021

Draft for discussion purposes only

Completed by	Reviewed by

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Year Ended May 31, 2021

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2021, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
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Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 344,531	\$ 455,895
Harmonized Sales Tax Receivable	10,228	3,658
Prepaid expenses	33,768	33,732
	<u>\$ 388,527</u>	<u>\$ 493,285</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 38,677	\$ 11,000
NET ASSETS	349,850	482,285
LIABILITIES AND NET ASSETS	<u>\$ 388,527</u>	<u>\$ 493,285</u>

(Note 4)

Draft for discussion purposes only

ON BEHALF OF THE BOARD

Director

Director

Printed: September 10, 2023 11:30 AM Prep _____ Added _____ Approved _____

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Year Ended May 31, 2021

	2021	2020
MUNICIPAL ACCOMMODATION TAX	\$ 447,471	\$ 603,228
EXPENSES		
Insurance	1,179	387
Interest and bank charges	93	37
Office & General	-	938
Program	483,327	39,581
Administraion fees	49,930	19,884
Professional fees	5,377	10,116
Partnership contributions	40,000	50,000
	579,906	120,943
EXCESS (DEFICIENCY) OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ (132,435)	\$ 482,285

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Year Ended May 31, 2021

	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 482,285	\$ -
DEFICIENCY OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	<u>(132,435)</u>	<u>482,285</u>
NET ASSETS - END OF YEAR	<u>\$ 349,850</u>	<u>\$ 482,285</u>

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Year Ended May 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of municipal accommodation tax over expenses	\$ (132,435)	\$ 482,285
Changes in non-cash working capital:		
Harmonized Sales Tax Receivable	(6,570)	(3,658)
Accounts payable and accrued liabilities	27,677	11,000
Prepaid expenses	(36)	(33,732)
	<u>21,071</u>	<u>(26,390)</u>
INCREASE (DECREASE) IN CASH FLOW	(111,364)	455,895
Cash - beginning of year	<u>455,895</u>	<u>-</u>
CASH - END OF YEAR	\$ 344,531	\$ 455,895

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2021

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The Organization was established in 2019.

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Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received.. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2021, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Year Ended May 31, 2022

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Year Ended May 31, 2022

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2022, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at May 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Statements

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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 979,019	\$ 344,531
Harmonized Sales Tax Receivable	13,964	10,228
Prepaid expenses	33,806	33,768
	<u>\$ 1,026,789</u>	<u>\$ 388,527</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 81,174	\$ 38,677
NET ASSETS	<u>945,615</u>	<u>349,850</u>
LIABILITIES AND NET ASSETS	<u>\$ 1,026,789</u>	<u>\$ 388,527</u>

(Note 4)

ON BEHALF OF THE BOARD

Director

Director

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Year Ended May 31, 2022

	2022	2021
MUNICIPAL ACCOMMODATION TAX	\$ 905,769	\$ 447,471
EXPENSES		
Advertising and promotion	7,475	-
Insurance	1,234	1,179
Interest and bank charges	9	93
Program	141,023	483,327
Administraion fees	52,763	49,930
Professional fees	7,500	5,377
Partnership contributions	100,000	40,000
	<u>310,004</u>	<u>579,906</u>
EXCESS (DEFICIENCY) OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ 595,765	\$ (132,435)

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Year Ended May 31, 2022

	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 349,850	\$ 482,285
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	595,765	(132,435)
NET ASSETS - END OF YEAR	\$ 945,615	\$ 349,850

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Year Ended May 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of municipal accommodation tax over expenses	\$ 595,765	\$ (132,435)
Changes in non-cash working capital:		
Harmonized Sales Tax Receivable	(3,736)	(6,570)
Accounts payable and accrued liabilities	42,498	27,677
Income taxes payable	(1)	-
Prepaid expenses	(38)	(36)
	<u>38,723</u>	<u>21,071</u>
INCREASE (DECREASE) IN CASH FLOW	634,488	(111,364)
Cash - beginning of year	<u>344,531</u>	<u>455,895</u>
CASH - END OF YEAR	\$ 979,019	\$ 344,531

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2022

1. PURPOSE OF THE ORGANIZATION

Huntsville Municipal Accommodation Tax Association "The Organization", a not for profit organization, was created to support various economic development objectives of the Town of Huntsville and is subject to a limited life Operating agreement between the Organization and the Town of Huntsville. The Organization's continuation is subject to ongoing satisfactory performance in accordance with the Operating Agreement and periodic renewal of the Operating agreement. The Organization was established in 2019.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Basis of accounting

i) The Organization utilizes the accrual basis of accounting for revenue and expense recognition. A significant portion of the Organization's revenue is derived from a revenue sharing agreement with the Town of Huntsville. The Town of Huntsville is responsible for billing, collection, revenue sharing calculations and payments to the Organization in respect of the agreement. In addition, certain portion of revenue collected by the Township is based upon accommodation revenue information submitted by Town Residents. The Organization relies upon the Town of Huntsville to appropriately bill, collect, calculate sharable amounts, and remit funds to the Organization. As the Organization is reliant upon the Town of Huntsville to collect and determine appropriate revenue sharing payments and to remit funds to the Organization, Revenue received from the Town of Huntsville is recognized in the period of receipt of funds from the Town of Huntsville.

ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Huntsville Municipal Accommodation Tax Association follows the restricted fund method of accounting for contributions.

To the extent that there are restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred and the revenue is received.. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received.

3. FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, short term investments, accounts receivable and accounts payable and accrued liabilities. The fair values approximate as the carrying values due to their short-term nature. It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. COMMITMENTS

As at May 31, 2022, the organization has entered into an ongoing agreement with the Huntsville Chamber of Commerce for the administration of day to day operations, periodically renewable at a annual fee of \$50,000 plus HST.

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Financial Statements

Year Ended May 31, 2023

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Index to Financial Statements

Year Ended May 31, 2023

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association

Opinion

We have audited the financial statements of Huntsville Municipal Accommodation Tax Association (the organization), which comprise the statement of financial position as at May 31, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at May 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(continues)

Independent Auditor's Report To the Chairman and Board of Directors of Huntsville Municipal Accommodation Tax Association (*continued*)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Huntsville, Ontario

Pahapill and Associates Professional Corporation
Chartered Professional Accountants
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Financial Position

May 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 943,161	\$ 979,019
Accounts receivable	167,197	-
Harmonized Sales Tax Receivable	17,381	13,964
Prepaid expenses	5,596	33,806
	<u>\$ 1,133,335</u>	<u>\$ 1,026,789</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 56,001	\$ 81,174
NET ASSETS	<u>1,077,334</u>	<u>945,615</u>
LIABILITIES AND NET ASSETS	<u>\$ 1,133,335</u>	<u>\$ 1,026,789</u>

(Note 4)

ON BEHALF OF THE BOARD

Director

Director

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Revenues and Expenditures

Year Ended May 31, 2023

	2023	2022
MUNICIPAL ACCOMMODATION TAX	\$ 982,559	\$ 905,769
EXPENSES		
Advertising and promotion	24,165	7,475
Insurance	1,292	1,234
Interest and bank charges	68	9
Office & General	1,126	-
Program	620,077	141,023
Administraion fees	53,084	52,763
Professional fees	13,075	7,500
Partnership contributions	140,000	100,000
	852,887	310,004
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES FROM OPERATIONS	129,672	595,765
OTHER INCOME	2,047	-
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	\$ 131,719	\$ 595,765

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Changes in Net Assets

Year Ended May 31, 2023

	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 945,615	\$ 349,850
EXCESS OF MUNICIPAL ACCOMMODATION TAX OVER EXPENSES	131,719	595,765
NET ASSETS - END OF YEAR	\$ 1,077,334	\$ 945,615

Draft for discussion purposes only

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Statement of Cash Flows

Year Ended May 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess of municipal accommodation tax over expenses	<u>\$ 131,719</u>	<u>\$ 595,765</u>
Changes in non-cash working capital:		
Accounts receivable	(167,197)	-
Harmonized Sales Tax Receivable	(3,417)	(3,736)
Accounts payable and accrued liabilities	(25,175)	42,498
Income taxes payable	2	(1)
Prepaid expenses	<u>28,210</u>	<u>(38)</u>
	<u>(167,577)</u>	<u>38,723</u>
INCREASE (DECREASE) IN CASH FLOW	(35,858)	634,488
Cash - beginning of year	<u>979,019</u>	<u>344,531</u>
CASH - END OF YEAR	<u>\$ 943,161</u>	<u>\$ 979,019</u>

The accompanying notes are an integral part of these financial statements

HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2023

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HUNTSVILLE MUNICIPAL ACCOMMODATION TAX ASSOCIATION

Notes to Financial Statements

Year Ended May 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

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4. COMMITMENTS

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Proposed HMATA Board Meeting Schedule for 2024



To ensure that the HMATA Board meets regularly to conduct business, the following schedule is recommended with meetings only being rescheduled if quorum cannot be met. Per the HMATA bylaws, special meetings of the board may be called at any time at the discretion of the Chair, the Vice Chair, or any two (2) Directors. Agenda packages will be distributed via email for review at least four (4) days prior to the meeting.

Tuesday, January 9, 2:30 p.m.

Tuesday, January 30, 2:30 p.m.

Tuesday, February 13, 2:30 p.m. (one week earlier to avoid Family Day long weekend)

Tuesday, March 5, 2:30 p.m.

Tuesday, March 26, 2:30 p.m.

Tuesday, April 16, 2:30 p.m.

Tuesday, May 7, 2:30 p.m.

Tuesday, May 28, 2:30 p.m.

Tuesday, June 18, 2:30 p.m.

Tuesday, July 9, 2:30 p.m.

Tuesday, July 30, 2:30 p.m.

No meeting in August

Tuesday, September 10, 2:30 p.m.

Tuesday, October 1, 2:30 p.m.

Tuesday, October 22, 2:30 p.m.

Tuesday, November 12, 2:30 p.m.

No meeting in December (social only, TBD)