

File No. 04-1000-20-2016-460

January 5, 2017

s.22(1)

Dear s.22(1)

Re: **Request for Access to Records under the Freedom of Information and Protection of Privacy Act (the "Act")**

I am responding to your request of December 5, 2016 for:

**Copies of the Revenue Reports, which are due on the 15th day of each month, as per section 4.1(a) of the 2009 agreement, and Revenue Report for each term year, as per 4.1(b), of the license agreement with the Vancouver Aquarium Marine Science Centre. I am seeking records for the period of January 1, 2014 to December 5, 2016.**

All responsive records are attached.

Under section 52 of the Act you may ask the Information & Privacy Commissioner to review any matter related to the City's response to your request. The Act allows you 30 business days from the date you receive this notice to request a review by writing to: Office of the Information & Privacy Commissioner, [info@oipc.bc.ca](mailto:info@oipc.bc.ca) or by phoning 250-387-5629.

If you request a review, please provide the Commissioner's office with: 1) the request number assigned to your request (#04-1000-20-2016-460); 2) a copy of this letter; 3) a copy of your original request for information sent to the City of Vancouver; and 4) detailed reasons or grounds on which you are seeking the review.

Please do not hesitate to contact the Freedom of Information Office at [foi@vancouver.ca](mailto:foi@vancouver.ca) if you have any questions.

Yours truly,

A handwritten signature in black ink, consisting of a series of connected loops and a long horizontal stroke at the end.

Barbara J. Van Fraassen, BA  
Director, Access to Information  
*City Clerk's Department, City of Vancouver*

Encl.

:kt

CITY OF VANCOUVER

FOI 2016 - 460

SUMMARY OF LICENSE FEES REVENUE REPORTS FROM VANCOUVER AQUARIUM MARINE SCIENCE CENTRE  
FOR PERIOD FROM JANUARY 1, 2014 TO DECEMBER 6, 2016

<u>Transaction Date</u>	<u>Invoice / Document No.</u>	<u>\$</u>	<u>Description</u>
20-Feb-14	1002337622	5,644.50	1-2337566 License Fee January 2014
11-Mar-14	1002343796	5,233.30	1-2343420 License Fee February 2014
14-Apr-14	1002358899	8,689.66	1-2356529 License Fee March 2014
14-Apr-14	1002358899	260.47	1-2356529 2013 Rent Adjustment
16-May-14	1002369103	7,308.34	1-2368972 License Fee April 2014
20-Jun-14	1002382255	7,853.81	1-2382185 License Fee May 2014
15-Jul-14	1002393650	13,516.55	1-2390679 License Fee June 2014
18-Aug-14	1002404461	19,908.42	1-2404065 License Fee July 2014
15-Sep-14	1002413894	22,670.97	1-2413753 License Fee August 2014
21-Oct-14	1002431166	13,956.08	1-2430983 License Fee September 2014
12-Nov-14	1002438078	5,249.62	1-2437639 License Fee October 2014
16-Dec-14	1002450641	7,683.14	1-2450619 License Fee November 2014
	<b>2014</b>	<b>117,974.86</b>	
16-Jan-15	1002465537	10,333.24	1-2461975 License Fee December 2014
30-Jan-15	1002468808	4,941.95	1-2468678 License Fee Adjustment for 2014
17-Feb-15	1002477277	6,641.44	1-2477180 License Fee January 2015
10-Mar-15	1002482174	6,776.83	1-2482128 License Fee February 2015
20-Apr-15	1002515610	12,402.90	1-2497780 License Fee March 2015
19-May-15	1002516923	8,952.86	1-2508695 License Fee April 2015
16-Jun-15	1002527933	9,417.28	1-2522857 License Fee May 2015
15-Jul-15	1002540668	14,856.93	1-2536615 License Fee June 2015
05-Aug-15	1002547473	22,778.78	1-2544320 July 2015
16-Sep-15	1002570437	29,011.51	1-2564003 License Fee August 2015
15-Oct-15	1002576175	23,625.82	1-2575335 License Fee Sep 2015
17-Nov-15	1002589698	9,888.21	1-2589015 License Fee October 2015
15-Dec-15	1002603360	8,275.12	1-2600164 License Fee November 2015
	<b>2015</b>	<b>167,902.87</b>	
18-Jan-16	1002616776	10,204.13	1-2614576 License Fee December 2015
15-Feb-16	1002625322	6,878.24	1-2625246 License Fee January 2016
11-Mar-16	1002636075	6,708.27	1-2635994 License Fee February 2016
12-Apr-16	1002649920	12,163.56	1-2646740 License Fee March 2016
14-Apr-16	1002652687	270.03	1-2647893 2015 Rent Adj 4 - 6%
13-May-16	1002661923	8,704.58	1-2660452 License Fee Apr 2016
13-Jun-16	1002671646	9,593.87	1-2671615 License Fee May 2016
11-Jul-16	1002683341	15,523.08	1-2683294 License Fee June 2016
08-Aug-16	1002698587	22,722.29	1-2697602 License Fee July 2016
06-Sep-16	1002710550	30,271.41	1-2709746 License Fee August 2016
13-Oct-16	1002727299	25,387.91	1-2727222 License Fee September 2016
10-Nov-16	1002742916	10,823.13	1-2737585 License Fee October 2016
	<b>2016</b>	<b>159,250.50</b>	
<b>2014 - 2016 TOTAL LICENSE FEES</b>		<b>445,128.23</b>	

## Vancouver Aquarium - Revenue Report

**MONTH:**

**Period 1 (Ending January 26, 2014)**

**Total**

Total Gross Retail Food and Beverage  
 Services Revenue, before tax \$ 171,626.28

**LESS:**

4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption (15,197.70)

4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members (11,811.09)

4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant -

4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service -

2 (a) (vi) Credit Cards Fees - (3,504.94)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee \$ 141,112.55

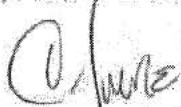
Amount of License Fee 4%

Net Amount Due 415060/62560 \$ 5,644.50

GST (5%) 210039 \$ 282.23

Amount Due to Park Board \$ 5,926.73 ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:   
 Cathy Imrie, SVP Finance & Administration



## Vancouver Aquarium - Revenue Report

**MONTH:**

**Period 2 (Ending February 23, 2014)**

**Total**

Total Gross Retail Food and Beverage Services Revenue, before tax \$ 159,206.89

**LESS:**

**4.1 (e) (ii) A.**

Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption (15,057.65)

**4.1 (e) (ii) B.**

The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members (10,272.83)

**4.1 (e) (ii) C.**

The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant -

**4.1 (e) (ii) E.**

The Gross Revenue derived from any Retail Food & Beverage Services from any take out service -

**2 (a) (vi)**

Credit Cards Fees - (3,043.90)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee \$ 130,832.51

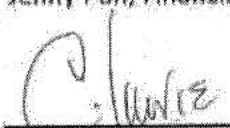
Amount of License Fee 4%

Net Amount Due: 415060/62560 \$ 5,233.30

GST (5%) 210039 \$ 261.67

**Amount Due to Park Board** \$ 5,494.97 ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:   
 Cathy Imrie, SVP Finance & Administration



### Vancouver Aquarium - Revenue Report

MONTH: **Period 3 (Ending March 30, 2014)**

	Total
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 251,232.80
<b>LESS:</b>	
4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(22,037.85)
4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(13,724.39)
4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi) Credit Cards Fees -	1,770.88
<i>NOTE: Positive amount is due to a correction for prior period</i>	
<b>Net Amount for Calculation of Fee</b>	<u>\$ 217,241.44</u>
<b>Amount of License Fee</b>	<u>4%</u>
Net Amount Due	\$ 8,689.66
GST (5%)	\$ 434.48
2013 Parks Board Audit	\$ 260.47 ✓
GST (5%)	\$ 13.02 ✓
<b>Amount Due to Park Board</b>	<u>\$ 9,397.63 ✓</u>

Prepared by: Jenny Pun, Financial Accountant

Approved by: Cathy Imrie  
 Cathy Imrie, SVP Finance & Administration



## Vancouver Aquarium - Revenue Report

MONTH:

Period 4 (Ending April 27, 2014)

Total

Total Gross Retail Food and Beverage  
 Services Revenue, before tax

\$ 206,384.40

LESS:

4.1 (e) (ii) A.

Value of all Retail Food & Beverage Services provided to  
 staff, volunteers, members of the Board of Directors and  
 other internal consumption

(17,099.55)

4.1 (e) (ii) B.

The value of all retail Food & Beverage Services provided for  
 promotional purposes, including the discount applied to  
 sales to Society members

(8,846.14)

4.1 (e) (ii) C.

The Gross Revenue derived from any Retail Food &  
 Beverage Services from any sitdown restaurant

-

4.1 (e) (ii) E.

The Gross Revenue derived from any Retail Food &  
 Beverage Services from any take out service

-

2 (a) (vi)

Credit Cards Fees -

2,269.91

*NOTE: Fees are one month in arrears*

Net Amount for Calculation of Fee

\$ 182,708.62

Amount of License Fee

4%

Net Amount Due

415060 / 62560

\$ 7,308.34

GST (5%)

210039

\$ 365.42

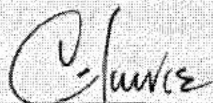
Amount Due to Park Board

\$ 7,673.76

Prepared by:

Jenny Pun, Financial Accountant

Approved by:

  
 Cathy Imrie, SVP Finance & Administration



## Vancouver Aquarium - Revenue Report

MONTH:	Period 5 (Ending May 25, 2014)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 227,147.23
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(19,918.30)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(9,011.59)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(1,872.16)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee	\$ 196,345.18
Amount of License Fee	4%
Net Amount Due <span style="margin-left: 20px;">415000 / 62560</span>	\$ 7,853.81
GST (5%) <span style="margin-left: 20px;">210039</span>	\$ 392.69
<b>Amount Due to Park Board</b>	<b>\$ 8,246.50</b> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by: \_\_\_\_\_  
Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

MONTH:	Period 6 (Ending June 29, 2014)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 389,906.64
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(25,139.85)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(24,968.62)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(1,884.54)
<i>NOTE: Fees are one month in arrears.</i>		
	Net Amount for Calculation of Fee	\$ 337,913.63
	Amount of License Fee	4%
	Net Amount Due	\$ 13,516.55
	GST (5%)	\$ 675.83
	<b>Amount Due to Park Board</b>	<b>\$ 14,192.38</b> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
 \_\_\_\_\_  
 Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

**MONTH:** Period 7 (Ending June 30 - July 27, 2014)

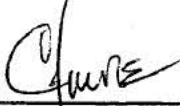
	<b>Total</b>
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 536,605.83
<b>LESS:</b>	
<b>4.1 (e) (ii) A.</b> Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(15,734.05)
<b>4.1 (e) (ii) B.</b> The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(19,698.27)
<b>4.1 (e) (ii) C.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b> Credit Cards Fees -	(3,463.08)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee	<u>\$ 497,710.43</u>
Amount of License Fee	<u>4%</u>
Net Amount Due <i>419060/62560</i>	\$ 19,908.42
GST (5%) <i>210039</i>	\$ 995.42
<b>Amount Due to Park Board</b>	<u><u>\$ 20,903.84</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO

### Vancouver Aquarium - Revenue Report

**MONTH:** Period 8 (Ending July 28 - August 24, 2014)

	<b>Total</b>
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 608,035.78
<b>LESS:</b>	
<b>4.1 (e) (ii) A.</b> Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(16,008.53)
<b>4.1 (e) (ii) B.</b> The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(19,996.01)
<b>4.1 (e) (ii) C.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b> Credit Cards Fees -	(5,257.06)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee	<u>\$ 566,774.19</u>
Amount of License Fee	<u>4%</u>
Net Amount Due <i>415080/62560</i>	\$ 22,670.97
GST (5%) <i>210039</i>	\$ 1,133.55
<b>Amount Due to Park Board</b>	<u><u>\$ 23,804.52</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

*Cathy Imrie*  
 Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

**MONTH:**

**Period 9 (Ending August 25 - September 28, 2014)**

		Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 386,535.02
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(16,648.43)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(15,948.69)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(5,035.91)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee		<u>\$ 348,902.00</u>
Amount of License Fee		<u>4%</u>
Net Amount Due	415060 / 62560	\$ 13,956.08
GST (5%)	210039	\$ 697.80
<b>Amount Due to Park Board</b>		<u><b>\$ 14,653.88</b></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by: C. Imrie  
 Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

MONTH:	Period 10 (Ending September 29 - October 26, 2014)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 154,591.39
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(11,236.70)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(9,483.83)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(2,630.44)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	<u>\$ 131,240.42</u>
	Amount of License Fee	<u>4%</u>
	Net Amount Due <i>415060/62560</i>	\$ 5,249.62
	GST (5%) <i>210039</i>	\$ 262.48
	<b>Amount Due to Park Board</b>	<u><u>\$ 5,512.10</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

**MONTH:** **Period 11 (Ending October 27 - November 23, 2014)**

		Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 150,145.19
<b>LESS:</b>		
<b>4.1 (e) (ii) A.</b>	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(11,625.10)
<b>4.1 (e) (ii) B.</b>	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(8,830.56)
<b>4.1 (e) (ii) C.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b>	Credit Cards Fees -	(1,637.27)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee	<u>\$ 128,052.26</u>
Amount of License Fee	<u>6%</u>
Net Amount Due <i>415060/62560</i>	\$ 7,683.14
GST (5%) <i>210039</i>	\$ 384.16
<b>Amount Due to Park Board</b>	<u><u>\$ 8,067.30</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by: *Cathy Imrie*  
 Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

MONTH:	Period 12 (Ending November 24 - December 28, 2014)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 202,425.94
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(13,946.38)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(14,635.60)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(1,623.25)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	<u>\$ 172,220.72</u>
	Amount of License Fee	<u>6%</u>
	Net Amount Due <i>415060 / 62560</i>	\$ 10,333.24
	GST (5%) <i>210039</i>	\$ 516.66
	<b>Amount Due to Park Board</b>	<u><u>\$ 10,849.90</u></u>

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

MONTH:

Period 1 (Ending January 25, 2015)

Total

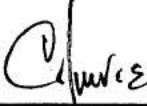
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 192,888.74
<b>LESS:</b>	
4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(10,298.35)
4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(14,346.82)
4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi) Credit Cards Fees -	(2,207.56)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee	<u>\$ 166,036.01</u>
Amount of License Fee	<u>4%</u>
Net Amount Due	\$ 6,641.44
GST (5%)	\$ 332.07
<b>Amount Due to Park Board</b>	<u><u>\$ 6,973.51</u></u>

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
 Cathy Imrie, SVP Business & CFO



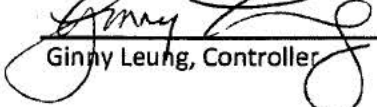


## Vancouver Aquarium - Revenue Report

**MONTH:** **Period 2 (Ending February 22, 2015)**

		<b>Total</b>
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 193,873.12
<b>LESS:</b>		
<b>4.1 (e) (ii) A.</b>	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(10,837.08)
<b>4.1 (e) (ii) B.</b>	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(12,187.70)
<b>4.1 (e) (ii) C.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b>	Credit Cards Fees -	(1,427.64)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	<u>\$ 169,420.71</u>
	Amount of License Fee	<u>4%</u>
	Net Amount Due <i>415080/62560</i>	\$ 6,776.83
	GST (5%) <i>210039</i>	\$ 338.84
	<b>Amount Due to Park Board</b>	<b>\$ 7,115.67</b>

Prepared by: Jenny Pun, Financial Accountant

Approved by:   
 Ginny Leung, Controller



## Vancouver Aquarium - Revenue Report


MONTH:

Period 3 (Ending March 29, 2015)

	Total
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 352,006.22
<b>LESS:</b>	
<b>4.1 (e) (ii) A.</b> Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(18,586.65)
<b>4.1 (e) (ii) B.</b> The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(21,268.16)
<b>4.1 (e) (ii) C.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b> Credit Cards Fees -	(2,078.83)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 310,072.58</u>
Amount of License Fee	<u>4%</u>
Net Amount Due	\$ 12,402.90
GST (5%)	\$ 620.15
<b>Amount Due to Park Board</b>	<u>\$ 13,023.05</u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

**MONTH:**

**Period 4 (Ending April 26, 2015)**

	<b>Total</b>
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 252,565.00
<b>LESS:</b>	
<b>4.1 (e) (ii) A.</b> Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(13,399.90)
<b>4.1 (e) (ii) B.</b> The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(12,719.74)
<b>4.1 (e) (ii) C.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b> Credit Cards Fees -	(2,623.80)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 223,821.56</u>
Amount of License Fee	<u>4%</u>
Net Amount Due	\$ 8,952.86
GST (5%)	\$ 447.64
<b>Amount Due to Park Board</b>	<u><u>\$ 9,400.50</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

MONTH:	Period 5 (Ending May 24, 2015)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 264,023.68
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(14,412.05)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(11,917.13)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(2,262.49)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 235,432.01
	Amount of License Fee	4%
	Net Amount Due <i>415000/62500</i>	\$ 9,417.28
	GST (5%) <i>210039</i>	\$ 470.86
	<b>Amount Due to Park Board</b>	<b>\$ 9,888.14</b>

Prepared by: Jenny Pun, Financial Accountant

Approved by:

*Cathy Imrie*  
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 Cathy Imrie, SVP Business & CFO

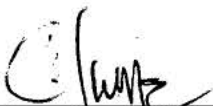


## Vancouver Aquarium - Revenue Report

MONTH:	Period 6 (Ending June 28, 2015)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 411,570.77
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(23,377.78)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(14,282.18)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(2,487.51)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	<u>\$ 371,423.31</u>
	Amount of License Fee	<u>4%</u>
	Net Amount Due <i>415060/62560</i>	\$ 14,856.93
	GST (5%) <i>210039</i>	\$ 742.85
	<b>Amount Due to Park Board</b>	<u><u>\$ 15,599.78</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

MONTH:	Period 7 (Ending July 26, 2015)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 619,547.43
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(24,219.68)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(22,035.03)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(3,823.21)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 569,469.52
	Amount of License Fee	4%
	Net Amount Due <i>415080/62560</i>	\$ 22,778.78
	GST (5%) <i>210039</i>	\$ 1,138.94
	<b>Amount Due to Park Board</b>	<b>\$ 23,917.72</b> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
 \_\_\_\_\_  
 Cathy Imrie, SVP Business & CFO



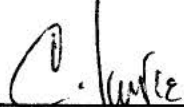
## Vancouver Aquarium - Revenue Report

**MONTH:** **Period 8 (Ending August 23, 2015)**

		<b>Total</b>
	<b>Total Gross Retail Food and Beverage Services Revenue, before tax</b>	<b>\$ 687,383.03</b>
<b>LESS:</b>		
<b>4.1 (e) (ii) A.</b>	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(22,167.30)
<b>4.1 (e) (ii) B.</b>	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(24,188.28)
<b>4.1 (e) (ii) C.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b>	Credit Cards Fees -	(6,060.91)
	<i>NOTE: Fees are one month in arrears.</i>	
	 Net Amount for Calculation of Fee	 <u>\$ 634,966.54</u>
	Total Net Amount (Period 1 - 8)	\$ 2,680,642.24
	Net Amount @ 4%	<u>2,500,000.00</u>
	Net Amount @ 6%	<u>180,642.24</u>
	Amount of License Fee @ 4%	\$ 18,172.97 ✓
	Amount of License Fee @ 6%	\$ 10,838.53 ✓
	Net Amount Due <i>415060/62560</i>	\$ 29,011.51
	GST (5%) <i>210039</i>	\$ 1,450.58
	<b>Amount Due to Park Board</b>	<b><u>\$ 30,462.09</u></b> ✓ P.T.O.

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
 \_\_\_\_\_  
 Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

**MONTH:** **Period 9 (Ending September 27, 2015)**

		<b>Total</b>
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 441,007.67
<b>LESS:</b>		
<b>4.1 (e) (ii) A.</b>	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(22,763.93)
<b>4.1 (e) (ii) B.</b>	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(19,576.36)
<b>4.1 (e) (ii) C.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b>	Credit Cards Fees -	(4,903.69)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 393,763.70
	Amount of License Fee	6%
	Net Amount Due <i>415080 / 62560</i>	\$ 23,625.82
	GST (5%) <i>210039</i>	\$ 1,181.29
	<b>Amount Due to Park Board</b>	<b>\$ 24,807.11</b> ✓

Prepared by: Jenny Pun, Financial Accountant

Approved by: *C. Imrie*  
 Cathy Imrie, SVP Business & CFO





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Canadian Association of Zoos and Aquariums

### Vancouver Aquarium - Revenue Report

MONTH: Period 10 (Ending October 25, 2015)

	Total
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 192,714.53
<b>LESS:</b>	
<b>4.1 (e) (ii) A.</b> Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(13,636.98)
<b>4.1 (e) (ii) B.</b> The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(11,768.14)
<b>4.1 (e) (ii) C.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b> Credit Cards Fees -	(2,505.90)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 164,803.52</u>
Amount of License Fee	<u>6%</u>
Net Amount Due <i>415080/62580</i>	\$ 9,888.21
GST (5%) <i>210039</i>	\$ 494.41
<b>Amount Due to Park Board</b>	<u><u>\$ 10,382.62</u></u> ✓

Prepared by: Jenny Pun, Financial Accountant


Approved by:   
Cathy Imrie, SVP Business & CFO



## Vancouver Aquarium - Revenue Report

MONTH:	Period 11 (Ending November 22, 2015)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 164,385.38
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(14,432.43)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(10,292.52)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(1,741.71)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 137,918.73
	Amount of License Fee	6%
	Net Amount Due <i>415060/62560</i>	\$ 8,275.12
	GST (5%) <i>210039</i>	\$ 413.76
	<b>Amount Due to Park Board</b>	<b>\$ 8,688.88</b>

Prepared by: Jenny Pun, Financial Accountant

Approved by:   
 Cathy Imrie, SVP Business & CFO



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## Vancouver Aquarium - Revenue Report

MONTH: Period 12 (Ending December 27, 2015)

	Total
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 204,479.95
<b>LESS:</b>	
4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(19,182.93)
4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(13,637.72)
4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi) Credit Cards Fees -	(1,590.52)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 170,068.79</u>
Amount of License Fee	<u>6%</u>
Net Amount Due <i>415080/62560</i>	\$ 10,204.13
GST (5%) <i>210039</i>	\$ 510.21
<b>Amount Due to Park Board</b>	<u><u>\$ 10,714.34</u></u> ✓

Prepared by: Lucky Deol, Financial Accountant

Approved by:

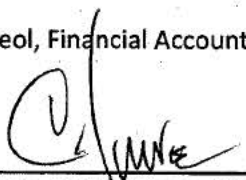
  
Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

**MONTH:** Period 1 (Ending January 24, 2016)

	<b>Total</b>
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 200,846.75
<b>LESS:</b>	
4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(13,599.13)
4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(13,252.14)
4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi) Credit Cards Fees -	(2,039.58)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 171,955.91</u>
Amount of License Fee	<u>4%</u>
Net Amount Due <i>415060 / 62580</i>	\$ 6,878.24
GST (5%) <i>210039</i>	\$ 343.91
<b>Amount Due to Park Board</b>	<u><u>\$ 7,222.15</u></u>

Prepared by: Lucky Deol, Financial Accountant

Approved by:   
Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

**MONTH:** **Period 2 (Ending February 21, 2016)**

		<b>Total</b>
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 195,039.57
<b>LESS:</b>		
<b>4.1 (e) (ii) A.</b>	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(13,700.30)
<b>4.1 (e) (ii) B.</b>	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(12,212.05)
<b>4.1 (e) (ii) C.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b>	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b>	Credit Cards Fees -	(1,420.44)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	<u>\$ 167,706.78</u>
	Amount of License Fee	<u>4%</u>
	Net Amount Due <span style="margin-left: 20px;">415080/62580</span>	\$ 6,708.27
	GST (5%) <span style="margin-left: 20px;">210039</span>	\$ 335.41
	<b>Amount Due to Park Board</b>	<b>\$ 7,043.68</b> ✓

Prepared by: Lucky Deol, Financial Accountant

Approved by:   
 Cathy Imrie, SVP Business & CFO



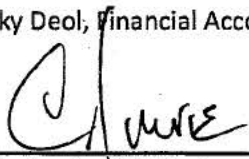
## Vancouver Aquarium - Revenue Report

**MONTH:** Period 3 (Ending March 27, 2016)

	<b>Total</b>
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 350,700.15
<b>LESS:</b>	
<b>4.1 (e) (ii) A.</b> Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(21,920.70)
<b>4.1 (e) (ii) B.</b> The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(22,388.69)
<b>4.1 (e) (ii) C.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
<b>4.1 (e) (ii) E.</b> The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
<b>2 (a) (vi)</b> Credit Cards Fees -	(2,301.66)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 304,089.10</u>
Amount of License Fee	<u>4%</u>
Net Amount Due <i>415060/62560</i>	\$ 12,163.56
GST (5%) <i>210039</i>	\$ 608.18
<b>Amount Due to Park Board</b>	<u><u>\$ 12,771.74</u></u>

Prepared by: Lucky Deol, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO


## Vancouver Aquarium - Revenue Report

MONTH: Period 4 (Ending April 24, 2016)

	Total
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 248,925.03
<b>LESS:</b>	
4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(14,875.10)
4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(13,535.65)
4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	
4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	
2 (a) (vi) Credit Cards Fees -	(2,899.67)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 217,614.61</u>
Amount of License Fee	<u>4%</u>
Net Amount Due	\$ 8,704.58
GST (5%)	\$ 435.23
Amount Due to Park Board	<u>\$ 9,139.81</u> ✓

Prepared by: Lucky Deol, Financial Accountant

Approved by:

  
Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

MONTH:	Period 5 (Ending May 22, 2016)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 271,254.39
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(16,904.13)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(12,184.73)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees - <i>NOTE: Fees are one month in arrears.</i>	(2,318.70)
	Net Amount for Calculation of Fee	\$ 239,846.84
	Amount of License Fee	4%
	Net Amount Due <i>415060/62560</i>	\$ 9,593.87
	GST (5%) <i>210039</i>	\$ 479.69
	<b>Amount Due to Park Board</b>	<b>\$ 10,073.56</b>

Prepared by: Lucky Deol, Financial Accountant

Approved by: *Cathy Imrie*  
 Cathy Imrie, SVP Business & CFO





## Vancouver Aquarium - Revenue Report

MONTH:	Period 6 (Ending June 26, 2016)	Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 434,565.74
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(25,294.33)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(18,017.94)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(3,176.40)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 388,077.08
	Amount of License Fee	4%
	Net Amount Due <i>415060/62560</i>	\$ 15,523.08
	GST (5%) <i>210039</i>	\$ 776.15
	<b>Amount Due to Park Board</b>	<b>\$ 16,299.23</b>

Prepared by: Lucky Deol, Financial Accountant

Approved by:

  
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 Cathy Imrie, SVP Business & CFO

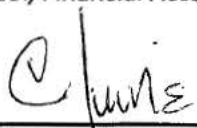


## Vancouver Aquarium - Revenue Report

**MONTH:** Period 7 (Ending July 24, 2016)

		Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 619,203.95
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(24,345.15)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(22,684.35)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(4,117.20)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 568,057.25
	Amount of License Fee	4%
	Net Amount Due <span style="margin-left: 20px;">415060/62560</span>	\$ 22,722.29
	GST (5%) <span style="margin-left: 20px;">210039</span>	\$ 1,136.11
	<b>Amount Due to Park Board</b>	<b>\$ 23,858.40</b>

Prepared by: Lucky Deol, Financial Accountant

Approved by:   
 Cathy Imrie, SVP Business & CFO




## Vancouver Aquarium - Revenue Report

MONTH: **Period 8 (Ending August 21, 2016)**

	<b>Total</b>
Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 710,247.51
<b>LESS:</b>	
4.1 (e) (ii) A. Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(28,179.48)
4.1 (e) (ii) B. The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(23,607.26)
4.1 (e) (ii) C. The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E. The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi) Credit Cards Fees -	(6,386.46)
<i>NOTE: Fees are one month in arrears.</i>	
Net Amount for Calculation of Fee	<u>\$ 652,074.32</u>
Total Net Amount (Period 1 - 8)	\$ 2,709,421.89 ✓
Net Amount @ 4%	<u>\$ 2,500,000.00 ✓</u>
Net Amount @ 6%	<u>\$ 209,421.89 ✓</u>
Amount of License Fee @ 4%	\$ 17,706.10 ✓
Amount of License Fee @ 6%	\$ 12,565.31 ✓
Net Amount Due <i>415060/62560</i>	\$ 30,271.41
GST (5%) <i>210039</i>	\$ 1,513.57
<b>Amount Due to Park Board</b>	<u><u>\$ 31,784.98</u> ✓</u>

Prepared by: Lucky Deol, Financial Accountant

Approved by:

  
 Cathy Imrie, SVP Business & CFO


## Vancouver Aquarium - Revenue Report

**MONTH:** Period 9 (Ending September 25, 2016)

		<b>Total</b>
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 477,808.33
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(27,967.38)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(20,521.40)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(6,187.72)
	<i>NOTE: Fees are one month in arrears.</i>	
	Net Amount for Calculation of Fee	\$ 423,131.84
	Amount of License Fee	6%
	Net Amount Due <span style="margin-left: 20px;">415060/62560</span>	\$ 25,387.91
	GST (5%) <span style="margin-left: 20px;">210039</span>	\$ 1,269.40
	<b>Amount Due to Park Board</b>	<b>\$ 26,657.31</b> ✓

Prepared by: Lucky Deol, Financial Accountant

Approved by:

  
 \_\_\_\_\_  
 Cathy Imrie, SVP Business & CFO

## Vancouver Aquarium - Revenue Report

**MONTH:** Period 10 (Ending October 23, 2016)

		Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 213,246.92
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(19,292.10)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(11,079.15)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(2,490.22)

*NOTE: Fees are one month in arrears.*

Net Amount for Calculation of Fee	\$	180,385.45
Amount of License Fee		6%
Net Amount Due	415060/62580	\$ 10,823.13
GST (5%)	210039	\$ 541.16
<b>Amount Due to Park Board</b>		<b>\$ 11,364.29</b> ✓

Prepared by: Lucky Deol, Financial Accountant

Approved by:

  
 \_\_\_\_\_  
 Cathy Imrie, SVP Business & CFO



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Fax: 604 688 5132  
vancouver@bdo.ca  
www.bdo.ca

BDO Canada LLP  
600 Cathedral Place  
925 West Georgia Street  
Vancouver BC V6C 3L2 Canada

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## Independent Auditor's Report

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### To The Board of Parks and Recreation City of Vancouver

At the request of the Board of Directors of the Vancouver Aquarium Marine Science Centre we have audited the accompanying Statement of Gross Revenues of the Vancouver Aquarium Marine Science Centre for the 52 week period ended December 28, 2014. The Statement of Gross Revenues has been prepared by management in accordance with Section 2(a) of the License fee Agreement between City of Vancouver represented by the Board of Parks and Recreation and the Vancouver Aquarium Marine Science Centre dated December 31, 2009 ("the Agreement").

### Management's Responsibility for the Statement of Gross Revenues

Management is responsible for the preparation of the Statement of Gross Revenues in accordance with Section 2(a) of the Agreement, and for such internal control as management determines is necessary to enable the preparation of the Statement of Gross Revenues that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Statement of Gross Revenues based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Gross Revenues is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Gross Revenues. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Gross Revenues, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Gross Revenues 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, if any, as well as evaluating the overall presentation of the Statement of Gross Revenues.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial information in the Statement of Gross Revenues for Vancouver Aquarium Marine Science Centre for the 52 week period ended December 28, 2014 is prepared in all material respects, in accordance with Section 2(a) of the Agreement.

### Basis of Accounting and Restriction on Distribution and Use

The Statement of Gross Revenues is prepared in accordance with Section 2(a) of the Agreement and the purpose of which is to assist the Vancouver Aquarium Marine Science Centre to meet the requirements of Section 4.3 of the Agreement. As a result the Statement of Gross Revenues may not be suitable for another purpose. Our report is intended solely for Vancouver Aquarium Marine Science Centre and the Board of Parks and Recreation and should not be distributed to parties other than the Vancouver Aquarium Marine Science Centre or the Board of Parks and Recreation.

*BDO Canada LLP*

Chartered Accountants

Vancouver, British Columbia  
March 12, 2015

**Vancouver Aquarium Marine Science Centre  
Statement of Gross Revenues  
For the 52 week period ended December 28, 2014**

	<u>\$</u>
Period 1	141,113
Period 2	130,833
Period 3	217,241
Period 4	178,169 ✓
Period 5	196,345
Period 6	337,914
Period 7	497,710
Period 8	566,774
Period 9	348,902
Period 10	131,240
Period 11	128,052
Period 12	<u>175,533 ✓</u>
	3,049,826

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**Vancouver Aquarium - Revenue Report**

MONTH: Period 1 - 12 (December 30, 2013 - December 28, 2014)

		Total
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 3,446,796.52
		3,443,843.39
<b>LESS:</b>		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other internal consumption	(199,172.08)
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(167,418.82)
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage Services from any sitdown restaurant	-
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage Services from any take out service	-
2 (a) (vi)	Credit Cards Fees -	(30,379.17)

\$396,970.07


392,789.47

NOTE: Fees are one month in arrears.

Net Amount for Calculation of Fee	<u>\$ 3,049,826.46</u>	3,051,053.92
First \$2,500,000 at 4%	2,500,000.00	2,500,000.00
Fee > \$2,500,000 at 6%	549,826.46	551,053.92
License Fee Subtotal	<u>\$ 132,989.59</u>	
2013 Park Board Audit	260.47	
5% GST	6,662.50	
License Fee Total	<u>\$ 139,912.56</u>	
Payments made to date	134,723.51	
<b>Amount Due to Park Board</b>	<u><b>\$ 5,189.05</b></u>	

Prepared by: Jenny Pun, Financial Accountant

Approved by:

  
 Ginny Leung, Controller

415060 / 62560 + 4941.95  
 210039 \$247.10  
  
**vancouver aquarium**





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925 West Georgia Street  
Vancouver BC V6C 3L2 Canada

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## Independent Auditor's Report

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### To The Board of Parks and Recreation City of Vancouver

At the request of the Board of Directors of the Vancouver Aquarium Marine Science Centre we have audited the accompanying Statement of Gross Revenues of the Vancouver Aquarium Marine Science Centre for the 52 week period ended December 27, 2015. The Statement of Gross Revenues has been prepared by management in accordance with Section 2(a) of the License fee Agreement between City of Vancouver represented by the Board of Parks and Recreation and the Vancouver Aquarium Marine Science Centre dated December 31, 2009 ("the Agreement").

#### Management's Responsibility for the Statement of Gross Revenues

Management is responsible for the preparation of the Statement of Gross Revenues in accordance with Section 2(a) of the Agreement, and for such internal control as management determines is necessary to enable the preparation of the Statement of Gross Revenues that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the Statement of Gross Revenues based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Gross Revenues is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Gross Revenues. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Gross Revenues, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement of Gross Revenues 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, if any, as well as evaluating the overall presentation of the Statement of Gross Revenues.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial information in the Statement of Gross Revenues for Vancouver Aquarium Marine Science Centre for the 52 week period ended December 27, 2015 is prepared in all material respects, in accordance with Section 2(a) of the Agreement.

#### Basis of Accounting and Restriction on Distribution and Use

The Statement of Gross Revenues is prepared in accordance with Section 2(a) of the Agreement and the purpose of which is to assist the Vancouver Aquarium Marine Science Centre to meet the requirements of Section 4.3 of the Agreement. As a result the Statement of Gross Revenues may not be suitable for another purpose. Our report is intended solely for Vancouver Aquarium Marine Science Centre and the Board of Parks and Recreation and should not be distributed to parties other than the Vancouver Aquarium Marine Science Centre or the Board of Parks and Recreation.

*BDO Canada LLP*

Chartered Professional Accountants  
Vancouver, British Columbia  
March 21, 2016

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

**Vancouver Aquarium Marine Science Centre  
Statement of Gross Revenues  
For the 52 week period ended December 27, 2015**

	<u>\$</u>
Period 1	166,036
Period 2	169,421
Period 3	310,073
Period 4	223,822
Period 5	235,432
Period 6	371,423
Period 7	569,469
Period 8	634,967
Period 9	393,764
Period 10	164,803
Period 11	137,919
Period 12	170,069
YE Adjustment	4,500
	<u>3,551,698</u>

Vancouver Aquarium - Revenue Report																			
52-Week Period in 2015 (Ending December 27, 2015)																			
MONTH:		Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 8 (Part B)	Period 9	Period 10	Period 11	Period 12	Year End Adjustments	2015	YTD reconciliation	Differences	
	Total Gross Retail Food and Beverage Services Revenue, before tax	\$ 192,888.74	\$ 193,873.12	\$ 352,006.22	\$ 252,565.00	\$ 264,023.68	\$ 411,570.77	\$ 619,547.43	\$ 687,383.03		\$ 441,007.67	\$ 192,714.53	\$ 164,385.38	\$ 204,479.95		\$ 3,976,445.52	3,981,219.86	4,774.34	
	LESS:																		
4.1 (e) (ii) A.	Value of all Retail Food & Beverage Services provided to staff, volunteers, members of the Board of Directors and other	(10,298.35)	(10,837.08)	(18,586.65)	(13,399.90)	(14,412.05)	(23,377.78)	(24,219.68)	(22,167.30)		(22,763.93)	(13,636.98)	(14,432.43)	(19,182.93)		(207,315.03)	(207,315.03)	(0.01)	
4.1 (e) (ii) B.	The value of all retail Food & Beverage Services provided for promotional purposes, including the discount applied to sales to Society members	(14,346.82)	(12,187.70)	(21,268.16)	(12,719.74)	(11,917.13)	(14,282.18)	(22,035.03)	(24,188.28)		(19,576.36)	(11,768.14)	(10,292.52)	(13,637.72)		(188,219.78)	(188,233.51)	(13.73)	
4.1 (e) (ii) C.	The Gross Revenue derived from any Retail Food & Beverage	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	
4.1 (e) (ii) E.	The Gross Revenue derived from any Retail Food & Beverage	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	
2 (a) (vi)	Credit Cards Fees -	(2,207.56)	(1,427.64)	(2,078.83)	(2,623.80)	(2,262.49)	(2,487.51)	(3,823.21)	(6,060.91)		(4,903.69)	(2,505.90)	(1,741.71)	(1,590.52)		(33,713.77)	(33,973.86)	(260.09)	
	NOTE: Fees are one month in arrears.																		
	Net Amount for Calculation of Fee	\$ 166,036.01	\$ 169,420.71	\$ 310,072.58	\$ 223,821.56	\$ 235,432.01	\$ 371,423.31	\$ 569,469.52	\$ 454,324.31	\$ 180,642.23	\$ 393,763.70	\$ 164,803.52	\$ 137,918.73	\$ 170,068.79	\$ 4,500.52	\$ 3,547,196.95	\$ 3,551,697.46	\$ 4,500.52	
	Amount of License Fee	4%	4%	4%	4%	4%	4%	4%	4%	6%	6%	6%	6%	6%	6%			6%	
	Net Amount Due	\$ 6,641.44	\$ 6,776.83	\$ 12,402.90	\$ 8,952.86	\$ 9,417.28	\$ 14,856.93	\$ 22,778.78	\$ 18,172.97	\$ 10,838.53	\$ 23,625.82	\$ 9,888.21	\$ 8,275.12	\$ 10,204.13	\$ 270.03			\$ 270.03	
	2014 Park Board Audit	-	-	-	-	-	-	-	-	-	-	-	-	-					
	Subtotal	\$ 6,641.44	\$ 6,776.83	\$ 12,402.90	\$ 8,952.86	\$ 9,417.28	\$ 14,856.93	\$ 22,778.78	\$ 18,172.97	\$ 10,838.53	\$ 23,625.82	\$ 9,888.21	\$ 8,275.12	\$ 10,204.13	\$ 270.03			\$ 270.03	
	GST (5%)	\$ 332.07	\$ 338.84	\$ 620.15	\$ 447.64	\$ 470.86	\$ 742.85	\$ 1,138.94	\$ 908.65	\$ 541.93	\$ 1,181.29	\$ 494.41	\$ 413.76	\$ 510.21	\$ 13.50			\$ 13.50	
	Amount Due to Park Board	\$ 6,973.51	\$ 7,115.67	\$ 13,023.05	\$ 9,400.51	\$ 9,888.14	\$ 15,599.78	\$ 23,917.72	\$ 19,081.62	\$ 11,380.46	\$ 24,807.11	\$ 10,382.62	\$ 8,688.88	\$ 10,714.33	\$ 283.53	\$ 171,256.94		\$ 283.53	
	Payment	\$6,973.51	\$7,115.67	\$13,023.05	\$9,400.50	\$9,888.14	\$15,599.78	\$23,917.72	\$30,462.09	\$0.00	\$24,807.11	\$10,382.62	\$8,688.88	\$10,714.34		170,973.41			
	Differences:	0.00	(0.00)	(0.00)	0.01	0.00	(0.00)	(0.00)	(11,380.47)	11,380.46	0.00	0.00	(0.00)	(0.01)	283.53	283.53			
	Payments to be made	0.00	(0.00)	(0.00)	0.01	0.00	(0.00)	(0.00)	(11,380.47)	11,380.46	0.00	0.00	(0.00)	(0.01)	283.53	283.53	unreconciled		

415080/62560 \$ 270.03  
210039 \$ 13.50