

Current Use of Proceeds List

Print Date: 2022/11/23

Alberta Reined Cow Horse Association (246884)

<u>APPROVED USE OF PROCEEDS</u>	<u>EFFECTIVE</u>	<u>EXPIRED</u>	<u>MAXIMUM</u>
ACCOUNTING FEES GROUPS MAY USE GAMING PROCEEDS TO PAY A REASONABLE FEE FOR THE PREPARATION OF GAMING FINANCIAL REPORTS, INCLUDING PAYMENT TO A THIRD-PARTY INDIVIDUAL. CGPH 5.1	2016/12/19	2100/12/31	
ADMINISTRATIVE EXPENSES - MAXIMUM 20% ADMINISTRATIVE COSTS THAT ARE ELIGIBLE FOR APPROVAL INCLUDE: ADMIN WAGES: SUCH AS RECEPTIONISTS, CLERICAL POSITIONS, EXECUTIVE DIRECTOR AND BOOKKEEPING OF GAMING FINANCIAL STATEMENTS; PHONE, INTERNET, ONLINE MEETING SERVICE FEES; OFFICE SUPPLIES, POSTAGE, COMPUTER HARDWARE/SOFTWARE, OFFICE RENTAL, STORAGE, INCLUDING RENTAL AND PURCHASE OF ITEMS TO ACCOMMODATE STORAGE; LIABILITY INSURANCE PREMIUMS FOR DIRECTORS' AND PROGRAM/EVENT LIABILITY, MOVING/RELOCATION EXPENSES. GAMING FUNDS MUST NOT BE USED TO PAY BOARD OR EXECUTIVE MEMBERS, INTERNAL ADMIN ACTIVITIES, FOOD & BEVERAGE, FUNDRAISING ACTIVITIES & EVENTS OR LEGAL FEES. CGPH 5.2	2022/05/02	2100/12/31	
DONATION OUT OF CANADA \$1,000 OR LESS GROUPS MAY MAKE A TOTAL ANNUAL DONATION UP TO \$1,000 TO AN ELIGIBLE INDIVIDUAL GROUP OUTSIDE OF CANADA FOR THE PURPOSE OF SUPPORTING INTERNATIONAL DISASTER/EMERGENCY RELIEF OR PROJECTS IN DEVELOPING COUNTRIES THAT THE CANADIAN FEDERAL GOVERNMENT APPROVES FOR INTERNATIONAL DEVELOPMENT; SUCH AS THE DEVELOPMENT OF LOCAL SELF-SUFFICIENCY OF BASIC HUMAN NEEDS (WATER/FOOD/SANITATION/SHELTER), PRIMARY HEALTH CARE OR BASIC EDUCATION. DONOR MUST RETAIN A COMPLETED RECIPIENT AGREEMENT FOR NON-AGLC LICENSED ORGANIZATIONS FORM. CGPH 5.9 DONATIONS EXCEEDING \$1,000 ANNUALLY MUST BE SUBMITTED TO AGLC FOR PRIOR APPROVAL. DONATION GUIDELINES AND FORMS AVAILABLE AT AGLC.CA	2020/07/24	2100/12/31	
DONATIONS OUT OF AB BUT IN CANADA \$5,000 OR LESS GROUPS MAY DONATE UP TO \$5,000 ANNUALLY WITHOUT AGLC APPROVAL TO AN ELIGIBLE GROUP WITHIN ALBERTA THAT DOES NOT CONDUCT LICENSED GAMING EVENTS OR ONLY CONDUCTS RAFFLES WITH A TOTAL TICKET VALUE \$20,000 AND LESS. THE DONOR MUST ENSURE THE RECIPIENT USES THE PROCEEDS FOR PURPOSES THAT ARE WITHIN THE CGPH AND MUST RETAIN A COMPLETED RECIPIENT AGREEMENT. CGPH 5.8 DONATIONS EXCEEDING \$5,000 ANNUALLY MUST BE SUBMITTED TO AGLC FOR PRIOR APPROVAL. DONATION GUIDELINES AND FORMS AVAILABLE AT AGLC.CA	2020/07/24	2100/12/31	
DONATIONS WITHIN AB \$5,000 OR LESS-NON AGLC ORGS GROUPS MAY DONATE UP TO \$5,000 ANNUALLY WITHOUT AGLC APPROVAL TO AN ELIGIBLE GROUP WITHIN ALBERTA THAT DOES NOT CONDUCT LICENSED GAMING EVENTS OR ONLY CONDUCTS RAFFLES WITH A TOTAL TICKET VALUE \$20,000 AND LESS. THE DONOR MUST ENSURE THE RECIPIENT USES THE PROCEEDS FOR PURPOSES THAT ARE WITHIN THE CGPH AND MUST RETAIN A COMPLETED RECIPIENT AGREEMENT. CGPH 5.8 DONATIONS EXCEEDING \$5,000 ANNUALLY MUST BE SUBMITTED TO AGLC FOR PRIOR APPROVAL. DONATION GUIDELINES AND FORMS AVAILABLE AT AGLC.CA	2016/12/19	2100/12/31	
DONATIONS WITHIN AB \$50,000 OR LESS - AGLC LIC ORG GROUPS MAY DONATE UP TO \$50,000 ANNUALLY WITHOUT PRIOR AGLC APPROVAL IF THE RECIPIENT IS LICENSED WITH AGLC, CONDUCTS GAMING EVENTS, SUCH AS CASINOS, BINGO, PULL TICKET OR RAFFLES OVER A TOTAL TICKET VALUE OF \$20,000. THE RECIPIENT MUST DEPOSIT DONATIONS OF GAMING PROCEEDS IN THEIR GAMING BANK ACCOUNT AND USED IN ACCORDANCE WITH CURRENTLY APPROVED USE OF PROCEEDS. THE DONOR GROUP MUST RETAIN A COMPLETED RECIPIENT AGREEMENT. CGPH 5.8 DONATIONS EXCEEDING \$50,000 ANNUALLY MUST BE SUBMITTED TO AGLC FOR PRIOR APPROVAL. DONATION GUIDELINES AND FORMS AVAILABLE AT AGLC.CA	2016/12/19	2100/12/31	

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EQUIPMENT - PROGRAM RELATED GAMING PROCEEDS MAY BE USED TO MAINTAIN, PURCHASE OR RENT EQUIPMENT THAT IS ESSENTIAL TO THE DELIVERY OF THE GROUPS CHARITABLE SERVICES OR PROGRAMS. OWNERSHIP OF THE EQUIPMENT MUST REMAIN PROPERTY OF THE ORGANIZATION. EQUIPMENT THAT IS USED IN ANY ACTIVITY OR OPERATION WHICH IS INTENDED TO PRODUCE INCOME CANNOT BE PURCHASED WITH GAMING PROCEEDS. CGPH 5.13 EXPENSES FOR CHARITABLE PROGRAMS THAT GENERATE OR RECEIVE REVENUE MUST BE MANAGED ON A COST RECOVERY BASIS. COST RECOVERY MEANS THE DISBURSEMENT OF PROCEEDS TO PAY FOR ELIGIBLE PROGRAM COSTS THAT ARE NOT COVERED BY THE PROGRAM REVENUES/RECEIPTS. CGPH 4.4	2016/12/19	2100/12/31	
OFFICIALS/JUDGES FEES INCLUDES REFEREES, UMPIRES, ADJUDICATORS, OR OTHER POSITIONS RESPONSIBLE FOR OFFICIATING OR JUDGING A COMPETITION OR TOURNAMENT. CGPH 5.22	2016/12/19	2100/12/31	
PROMOTIONAL ACTIVITIES GAMING PROCEEDS MAY BE USED TO PROMOTE PARTICIPATION AND INCREASE PUBLIC AWARENESS IN A GROUP'S CHARITABLE PROGRAMS. THIS INCLUDES ADVERTISING IN NEWSPAPERS, RADIO, TELEVISION, POSTERS, SIGNS, PAMPHLETS, LETTERS, AND INTERNET WEB PAGES, AS WELL AS, WEBSITE DEVELOPMENT, DESIGN, UPDATES, MAINTENANCE, DOMAIN AND HOSTING, AND RECOGNITION OF THE GROUP'S PROGRAMS OR CONTRIBUTION TO THE COMMUNITY THROUGH PLAQUES, BENCHES, MURALS, MONUMENTS, STATUES, CENOTAPHS, MEMORIAL WALLS, ETC. CGPH 5.19	2016/12/19	2100/12/31	
RAFFLE < \$20,000 OBJECTIVES	2007/02/28	2100/12/31	
SPECIAL PROGRAM SUPPORT/DEVELOPMENT ALL PROGRAMS WHERE GAMING PROCEEDS ARE USED, AND FOR WHICH A FEE IS CHARGED OR FOR WHICH FUNDS ARE RECEIVED, MUST BE MANAGED ON A COST-RECOVERY BASIS. COST RECOVERY MEANS THE DISBURSEMENT OF GAMING FUNDS TO PAY FOR A PROGRAM'S COSTS IS LIMITED TO THE AMOUNT NOT COVERED BY A PROGRAM'S REVENUES. JUDGING SEMINAR - OPEN TO PUBLIC - LEARN THE RULES THAT GOVERN SPORT OF REINED COW HORSE COMPOETITIONS AND ANYONE WHO HAS CERTIFICATION FOR JUDGING NEEDS TO RENEW CERTIFICATION EVERY THREE YEARS. EXPENSES VENUE AND COST FOR QUALIFIED INSTRUCTORS	2018/02/01	2100/12/31	
TRAVEL - IN PROVINCE GAMING PROCEEDS MAY BE USED FOR TRAVEL IN ALBERTA IF THE TRAVEL IS ESSENTIAL FOR THE GROUP TO DELIVER ITS CHARITABLE PROGRAM. TRAVEL THAT IS SOCIAL OR RECREATIONAL IS NOT ELIGIBLE, EXCEPT FOR SENIORS IN ACCORDANCE WITH CGPH 5.20. GAMING PROCEEDS MAY BE USED FOR THE COSTS OF DIRECT-ROUTE TRANSPORTATION, MEALS, REGISTRATION FEES AND ACCOMMODATION FOR PARTICIPATION DURING THE PERIOD OF THE ACTUAL ACTIVITY OR EVENT. ALL EXPENDITURES MUST BE SUPPORTED BY RECEIPT OR VOUCHER. CGPH 5.23. SEE CGPH 5.24 FOR OUT OF PROVINCE TRAVEL	2016/12/19	2100/12/31	

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WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS	2018/02/01	2100/12/31	
<i>RECIPIENT NAME</i>	<i>DETAIL</i>	<i>TERM</i>	<i>TERM END</i>
<i>Ongoing - variable rates</i>	<i>Judging Seminar</i>	<i>2018/02/01</i>	<i>2100/12/31</i>
<i>Instructor</i>	<i>Judge</i>		<i>AMOUNT UNIT</i>
			<i>0.00 Contract</i>

ALL PROGRAMS WHERE GAMING PROCEEDS ARE USED, AND FOR WHICH A FEE IS CHARGED OR FOR WHICH FUNDS ARE RECEIVED, MUST BE MANAGED ON A COST-RECOVERY BASIS. COST RECOVERY MEANS THE DISBURSEMENT OF GAMING FUNDS TO PAY FOR A PROGRAM'S COSTS IS LIMITED TO THE AMOUNT NOT COVERED BY A PROGRAM'S REVENUES.

ELIGIBLE EXPENSES: ADDITIONAL EXPENSES FOR TRAVEL COMPENSATION MAY APPLY, E.G. TRAVEL EXPENSES, ACCOMMODATION AND FOOD.

GAMING PROCEEDS MAY BE USED TO PAY SALARIES, WAGES, FEES FOR SERVICE OR HONORARIUMS ONLY IF THE DUTIES PERFORMED ARE ESSENTIAL TO THE GROUP'S PROGRAM DELIVERY, AS APPROVED BY AGLC, AND THE DUTIES CANNOT BE REASONABLY PERFORMED BY A VOLUNTEER. CGPH 5.25 PAYMENT FOR ADMINISTRATIVE POSITIONS SUCH AS RECEPTIONISTS, BOOKKEEPERS, AND OTHER CLERICAL POSITIONS, AND EXECUTIVE DIRECTORS WHOSE FUNCTIONS ARE PRIMARILY ADMINISTRATIVE, ARE LIMITED WITH 20% ALLOWED FOR ADMINISTRATIVE EXPENSES AND DO NOT REQUIRE THE SUBMISSION OF A WAGE/SALARIES FORM. CGPH 5.2 ALL FORMS AND GUIDELINES AVAILABLE AT AGLC.CA

<u>REJECTED USE OF PROCEEDS</u>	<u>EFFECTIVE</u>	<u>MAXIMUM</u>
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SPECIAL PROGRAM SUPPORT/DEVELOPMENT	2020/07/24	
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SPECIAL EVENTS, COMMUNITY EVENTS OR FESTIVAL ACTIVITIES - PROVIDE THE COMPLETE BUDGET WITH THE EVENT DATE AND LOCATION. EXPLAIN HOW THE ACTIVITY BENEFITS THE COMMUNITY AT LARGE, SUBMIT A COPY OF EACH METHOD OF ADVERTISING, AND THE PURPOSE FOR HOLDING THE EVENT AND EVENT PARTNERS/RETAIL SERVICES/SUPPORTERS MUST BE IDENTIFIED. EACH EVENT WILL BE REVIEWED ON A CASE BY CASE BASIS. ANY HIRED SERVICE FOR AN EVENT REQUIRES A WAGE FORM TO BE SUBMITTED TO AGLC

Use of Proceeds Descriptions

Accounting Fees

Groups may use gaming proceeds to pay a reasonable fee for the preparation of gaming financial reports, including payment to a third-party individual. CGPH 5.1

Administrative Expenses - Maximum 20%

Administrative expenditures are limited to a maximum cumulative total of 20% of gaming proceeds earned. Administrative costs that are eligible for approval include: wages for administrative positions such as receptionists, other clerical positions, and executive director positions that are primarily administrative; bookkeeping and preparation of financial statements (income statement and balance sheet only); phone, internet, and online meeting service fees; office supplies and postage; computer hardware and software for administrative purposes; space rental used primarily for administrative purposes and regular membership meetings; storage, including rental and purchase of items to accommodate storage; liability insurance premiums for directors' and program/event liability; moving/relocation expenses and travel within Alberta for board or membership meetings, including AGM, provincial, district or zone.

Donation out of Canada \$1,000 or less

Groups may make a total annual donation of \$1,000 or less outside of Canada to any eligible non-profit group to support international disaster/emergency relief or projects in developing countries that the Canadian federal government approves for international development. The Donor must ensure the recipient uses the proceeds for purposes that are within the CGPH and must retain a completed Recipient Agreement for Non-AGLC Licensed Group. CGPH 5.9

Donations out of AB but in Canada \$5,000 or less

Groups may make a total annual donation up to \$5,000 to any eligible non-profit group outside of AB but within Canada to support disaster/emergency relief; nationally recognized programs that benefit Albertans, or medical and educational research programs which may benefit all Canadians. Donor must retain a completed Recipient Agreement form for Non-AGLC Licensed group. CGPH 5.9

Donations within AB \$5,000 or less-Non AGLC Orgs

Groups may make a total annual donation up to \$5,000 to any eligible individual charity within Alberta (that is NOT an AGLC-licensed group), without prior approval. The Donor must ensure the recipient uses the proceeds for purposes that are within the CGPH and must retain a completed Recipient Agreement for Non-AGLC licensed Groups. Groups that only conduct raffles with a total ticket value \$20,000 and less, are considered Non-AGLC groups for the purpose of receiving a donation of gaming proceeds. CGPH 5.8

Donations within AB \$50,000 or Less - AGLC Lic Org

Groups may make a total annual donation up to \$50,000 to any eligible individual charity within Alberta without prior approval, if the recipient is an organization licensed and in good standing with AGLC. The recipient must deposit donations of charitable gaming proceeds in a gaming bank account and must use in accordance with currently approved use of proceeds. The Donor must retain a completed Recipient Agreement for Licensed AGLC Groups. CGPH 5.8

Equipment - Program Related

Gaming proceeds may be used to maintain, purchase or rent equipment that is essential to the delivery of the groups charitable services or programs. Ownership of the equipment must remain property of the organization. Equipment that is used in any activity or operation which is intended to produce income cannot be purchased with gaming proceeds. CGPH 5.13

Education/School Groups Only: Gaming proceeds may be used to purchase educational equipment and supplies such as audio/visual equipment, athletic equipment and musical instruments which otherwise would not be available. The ownership of these assets shall remain with the educational institution or school. Gaming proceeds shall not supplement in any way the operational or capital budgets of the school, such as employee salaries, building additions, renovations, administrative expenses and utilities. CGPH 5.10

Officials/Judges Fees

Includes referees, umpires, adjudicators, or other positions responsible for officiating or judging a competition or tournament. CGPH 5.22

Promotional Activities

Gaming proceeds may be used to promote participation and increase public awareness in a group's charitable programs. This includes advertising in newspapers, radio, television, posters, signs, pamphlets, letters, and internet web pages, as well as, website development, design, updates, maintenance, domain and hosting, and recognition of the group's programs or contribution to the community through plaques, benches, murals, monuments, statues, cenotaphs, memorial walls, etc. CGPH 5.19

Raffle < \$20,000 Objectives

Used Automatically when the Raffle < 20K licence is created within the web application

Special Program Support/Development

Specific details are to be provided prior to approval, such as: unique programs pertaining to the organization's program delivery. Event related activities (i.e., performances, festivals, etc.) must include a preliminary budget including projected revenues and expenses.

Travel - In Province

Gaming proceeds may be used for travel in Alberta if the travel is essential for the group to deliver its charitable program. Travel that is social or recreational is not eligible, except for Seniors in accordance with CGPH 5.20. Gaming proceeds may be used for the costs of direct-route transportation, meals, registration fees and accommodation for participation during the period of the actual activity or event. All expenditures must be supported by receipt or voucher. CGPH 5.23

Wages,Salaries, Fees for Service and Honorariums

Gaming proceeds may be used to pay salaries, wages, fees for service or honorariums only if the duties performed are essential to the group's program delivery, as approved by AGLC, and the duties cannot be reasonably performed by a volunteer. CGPH 5.25 Payment for administrative positions such as receptionists, bookkeepers, and other clerical positions, and executive directors whose functions are primarily administrative, are limited with 20% allowed for administrative expenses and do not require the submission of a wage/salaries form. CGPH 5.2 All forms and guidelines available at aglc.ca

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