

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, March 18, 2019
6:00 PM West Fargo Sports Arena, West Fargo, ND

Board Members:

Present: Brad Saville, Brent Kuehne, Jessi Kuhn, Josh Benson, Shana Wilson, Corey Moos, Anthony Houkom, Eric Nelson, Ryan Endres, Drew Likness

Absent: Rob Otterson, Joel Honeyman, David Chapman

Quorum present? Yes

Others Present:

Gaming Manager: Jason Campbell

Hockey Director: Jason Gregoire

Office Manager: Julie Fraser

Others: Kristen Cigelske, Cassie Klein, Kyra Mattern

PROCEEDINGS:

Meeting called to order at 6:00 p.m. by Treasurer, Josh Benson.

Minutes Approved

Motion made by Ryan Endres to approve the February 2019 board minutes with an adjustment of the donation made by WFHA to the West Fargo Sports Arena project from \$120,000 to \$116,163. Seconded by Brent Kuehne. Approved by all and passed without dissent.

Kuhn, Likness and Saville entered.

Financial Report

Josh Benson

January Financials

Benson reported continual adjustment of data in our QuickBooks after our transition to a new accountant. Overall, January financials show we are ahead in income with \$588k in cash available. We continue to work through the advertising receivables with optimism on how much can be recouped.

Statement of Activities

Winter/Fall Raffle Income is not reflecting a deposit made in February 2019 which would show the total income as \$195k. Benson stated he felt we should be around \$32.5k on the raffle after all income and expenses have been submitted. Nelson confirmed we had more players this year and spent less on prizes, allowing for a greater revenue.

Ice Time Expense reports \$100k for January 2019 vs \$63k for January 2018. The new contract for ice at Vets requires two bi-annual payments, with one coming in January, so this reflects higher month-by-month but less overall.

Gaming Site Analysis

Gaming site analysis was provided by Benson, disclosing that the Winter Raffle expense was removed from Brewtus Brickhouse data for this purpose as to not skew the overall gaming comparison. In addition to looking further into previously mentioned Kindred Spirits and Fort Noks, Benson will meet

with Jason Campbell, Gaming Manager, to understand highs and lows of Brewtus Brickhouse from the November-January data. With the QuickBooks data existing only since October, there isn't necessarily data to digest nor accurate trends to follow without further discussion. Overall, our gaming sites are doing well with \$250k in net income thru February 2019 and only \$87k reported in February of 2018.

Regarding cost savings, Benson stated that adjustments will be able to be made on the gaming side with better data. He confirmed greater income from eTabs and would like to understand how they are impacting other site games. He will connect with Campbell for further discussion.

Hockey Finances

With the season coming to an end, expenses are reduced. The year in a whole was very controlled with overall expenses reduced.

Peewee State Tournament Review	Corey Moos
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Kuhn and Endres started off the section by commending Moos and his committee on the overall success of the Peewee State Tournament. Many compliments were passed from members, other Associations and NDAHA members to the great job that was done by all.

Moos presented the board with the written report that was prepared for the NDAHA in conclusion of the tournament. Highlights of this report is below:

Attendance based off Gate Fees: 572 Families, 229 Adults (individual), 77 Students (individual), 136 Seniors (individual).

Total Revenue	\$38,980.00
Costs	\$30,922.00
Total Profit	\$8,058.00

Quality of games was good...had some OT games that made for exciting hockey. We gave a senior discount this year due to frequent requests in the past which was a positive thing. Attendees would have liked more apparel for purchase at the tournament itself. Unbeknownst to the Tournament Committee, Vets Concessions were not open until noon on Sunday which caused frustration for early-morning game participants and families. Complaints regarding NDAHA controlled items will be relayed onto the state for future improvements.

Kuehne received an inquiry from Jamie Olson, Vets Arena Manager, regarding our tournaments for the 2019-2020 season and presented this question to Moos. Moos and Gregoire will meet before the next board meeting to present their recommendations for next year.

Director of Tournaments Role Recommendations	Corey Moos
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Moos made a recommendation after a year in the new "Director of Tournaments" role that anything done regarding hosting, state or away tournaments would fall under his umbrella. Items to include but not limited to: leading all hosted tournaments (state and regular), coordination and communication of away tournaments, support of all membership needs for these tournaments (hotels, Girls & Squirt International pins, tournament apparel orders, etc.) Moos will work with Gregoire, Julie Fraser, and

other Directors and their committees to plan for a successful upcoming season. Board members agreed and will work to support Moos through these changes.

Kuhn echoed Moos's need for defining each director's roles and responsibilities as well as writing policies and procedures for their area, in hopes this could be done by the Annual Meeting on April 1. Kuehne agreed and felt this was what Joel Honeyman had been working on but felt it was not yet completed.

Annual Meeting Agenda and Overview	Jessi Kuhn
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Kuhn presented the 2019 Annual Meeting Agenda on behalf of Honeyman. Board meeting will take place on Monday, April 1 from 6:30 p.m. to 8:30 p.m. at Veterans Memorial Arena. Board members will give verbal presentations on their agenda item with no PowerPoint, and hand-outs requested for any financial data that may be presented if detailed.

New Board Member Onboarding Timeline Review	Shana Wilson
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Wilson presented a two-month timeline surrounding the annual meeting to ensure a process is defined for on-boarding new members. Candidate closure will be moved from 3/18/2019 to 3/24/2019 at 11:59 p.m. Kuhn and Honeyman will hold a meeting with all candidates on 3/28/2019 to relay expectations and answer any questions before the annual meeting. Kuhn agreed that she and Honeyman would take on scheduling the Welcome Meeting, Transition Meeting (with outgoing director), as well as Access Meeting (email, SportsEngine access, keys, credit cards, etc.) First board meeting will be held April 15, 2019 and first board workgroup meeting on May 6, 2019.

2018-2019 Season Review	Ryan Endres/Jason Gregoire
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Endres presented a high-level update of each of the youth seasons:

Mites/Termites: Best way to describe the season for this group was a "slow start but a great finish!"

Squirts: This group had a great showing at Squirt International at every level.

Peewees: Last year the peewee teams had no state wins, but this year's teams had a great showing!

Bantams: Took it on the chin with the players moving up to JV at the start of the season. Overall, they did a great job in the tournament.

Gregoire presented a review of the girls program this past season:

Overall, the girls are a good group and are successful operating on their own. Gregoire has met with the Girls Team Managers for their feedback and opportunity for improvement with very positive feedback. He has also met with Keith Walsh, WFHA Girls Coordinator, to start planning the teams for next year based off who moves up and out of the program.

The 14U and 12U teams played each other in the semi-finals at state tournament and both teams had great showing overall. Very competitive.

After observing the first season, Gregoire has learned a lot about the West Fargo Hockey program. He has also met with Termite, Mite, Squirt and Girls coaches for feedback. These meetings were very good and very beneficial, with many new learnings. His biggest complaints from these groups were overall disconnection with the Team Managers as well as issues with Pins. He will be working to clean these items up before the start of the new season. He stated we have a lot of very good hockey players and

felt we can do this at a higher level. With kids on the ice with good attitudes and good coaches, we will have great results.

AA Level Update

Ryan Endres

Per the NDAHA bylaws, WFHA can have both a Bantam AA and Pee wee AA team. It is the intention of Endres and Gregoire that WFHA will proceed with both teams for the 2019-2020 season.

Endres and Gregoire are hoping to meet with interested player for both levels after April 1 with tryouts starting around October 1.

Endres inquired board thoughts for AA Hockey registration for Bantam AA with an estimated 40 games/season vs A at 30 or JV at 15. These levels will have more tournaments, more ice time, higher-level evaluators, increased coach pay (more time with team = more pay). Gregoire reported most of the AA teams at these levels costing \$2000 in the Twin Cities areas yet have limited travel expense with more teams available in their region. There will be a higher financial penalty for quitting the team after commitment due to the amount of resources impacted. Endres will present the board of the cost for these levels at an upcoming meeting.

2019 Season Schedule Review

Jason Gregoire

Gregoire presented the 2019-2020 season schedule to the board with high level highlights:

- 9/2-9/26: 3 on 3 slotted
- 9/30-10/11: Fall camp
- Level Meetings will occur well before the season starts for all parents to understand expectations at their level. Team meetings will occur with the players, coaches and parents after team selection has occurred.
- Staggered Tryouts by Level.
- 12/20-12/25: Holiday Break
- 12/21: Mite Jamboree and then the next full week off. It was noted that the Mite level would like a year-end jamboree as well.
- 12/26: Many of the best tournaments weekend after Christmas so teams should plan to have a tournament that weekend.
- Pee wee level played league games against each other on a Tuesday night at the end of the season with all levels playing same night. Will plan to do that again next year and do the same or similar with Squirt level.

Gregoire was also able to confirm the 2019-2020 Season State Tournaments: 2/28-3/1 for Pee wee and 3/6-3/8 for the Bantam + 12U + 14U levels.

Vets 1 Trophy Corner Update

Jason Gregoire

Gregoire would like to make the Southwest corner of Vets 1 near the trophy cases a place of celebration, culture and pride for the Stampede. He and Kuehne have been discussing ideas for improvement and will work with the Vets staff to make these changes in the off season. Ideas mentioned were more blue and gold, digital boards with a constant Stampede feed, as well as a new 10k Pucks display board seen in Fergus Falls.

As a part of these improvements, Kuehne and his committee went through the trophy cases in Vets 1, keeping trophies less than five years old, recycling some and throwing those that were outdated. Prior coaches and members who still have trophies from the last 5 years for a Stampede team can bring them to Vets and put them in the trophy case anytime!

Summer Camp Scholarships

Jason Gregoire

Gregoire inquired with the board regarding allowing scholarships for Summer Camp. It was decided for this summer that players who had been approved for a scholarship the prior season would qualify for summer camp scholarships, with a limit of 3 scholarship individuals per session.

Endres made a motion to give full authority to the Hockey Director to make decisions on scholarships for the summer camp session. Seconded by Houkom. Approved by all and passed without dissent.

Summer Ice Rental

Brent Kuehne

Out of our 2018-2019 contract with Veterans Memorial Arena, WFHA has approximately 900 hours to use before the start of the next contract/season on September 1. Kuehne will engage Benson, Endres and Gregoire to evaluate the inaccuracy in usage from last season and appropriately gauge for the upcoming season. Gregoire reported camp usage currently 7 hours/day, Monday-Friday over the summer months as well as some private rentals already scheduled. Anyone looking to use ice at Vets 2 over the summer should contact Gregoire.

2019 Season Dibs Policy

Shana Wilson

Wilson presented the board with a policy for dibs that would start the 2019-2020 season which pulls together information from the 2018-2019 Handbook as well as Scholarships and Registration.

Endres made a motion to accept the policy and that any board member who completes their elected or assigned term on the board will receive Dibs for Life for the remainder of their membership with WFHA, or upon approval of the WFHA board. Seconded by Nelson. Approved by all and passed without dissent.

2018 Season Dibs Billing List

Shana Wilson

Wilson presented the board with a list of 65 families that will be billed for incomplete dibs as a part of the 2018-2019 season. The total number of dibs incomplete for these 65 families was 398: 31 families did none, 9 families are 5-9 dibs short, and 25 had 4 or less dibs incomplete. Per the handbook, families who do not complete dibs each season are to be billed \$40/dib. Upon final reporting from Nelson (Center Ice), Kuehne (Equipment Turn-In), and Gregoire (Hockey Ops), Wilson will confirm the final report and work with Fraser to bill these members for the shortage.

2019 Season Dib Planning

Shana Wilson

Wilson presented a summary of the number of dibs used per director and per event from the 2018-2019 season. Each director was asked to review their list and provide her with the required dibs for the upcoming season to allow members who register early to claim the first available dibs.

2019 Registration Project Timeline

Shana Wilson

Wilson has been working with Gregoire, Fraser, Otterson and Saville to define the item requiring decision and approval prior to the 2019-2020 Season Registration can be built and opened. She will start a project group with board stakeholders per their request: Hockey Ops, Fundraising, Compliance, Treasurer, Business Ops, Secretary and Communications.

Other Business

Scholarships

Scholarships were discussed as a part of multiple discussions. It was agreed that the board should review the current scholarship policy and update it prior to next season's registration. As a part of this discussion, it was agreed that players who received scholarships would not be billed for their shortage this season due to a need to re-evaluate this process.

Motion to adjourn by Endres. Seconded by Benson. Meeting adjourned at 8:10 pm.

Board of Directors

Jessi Kuhn, President

Drew Likness, Past President

Joel Honeyman, Executive Vice President

Josh Benson, Treasurer

Shana Wilson, Secretary

Ryan Endres, Director of Hockey Operations

Corey Moos, Director of Tournaments

Brad Saville, Director of Compliance & Safe Sport

David Chapman, Director of Membership & Recruitment

Anthony Houkom, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Rob Otterson, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

Next Board Meeting: Monday, April 15, 2019 at 6 p.m.

West Fargo Hockey Association, Inc.
Statement of Financial Position
As of January 31, 2019 and 2018

	Jan 31, 19	Jan 31, 18
ASSETS		
Current Assets		
Checking/Savings		
Gaming site cash	\$ 89,524.00	\$ 70,047.00
WSB-Gaming Account	256,263.42	213,944.03
WSB-Trust Account	-240.85	8,244.77
WSB-Club Account	85,643.47	15,228.64
WSB-Future Savings Account	157,185.47	157,100.22
FNB-Reserve Savings CC	128.89	128.89
Total Checking/Savings	588,504.40	464,693.55
Accounts Receivable		
Advertising Receivable	89,550.00	97,300.00
Allowance for bad debt	-56,350.00	-56,350.00
Total Accounts Receivable	33,200.00	40,950.00
Other Current Assets		
Prepaid Rent	7,735.00	6,350.00
Gaming inventory	6,901.40	7,660.16
Total Other Current Assets	14,636.40	14,010.16
Total Current Assets	636,340.80	519,653.71
Fixed Assets		
Hockey equipment	174,746.88	173,255.83
Gaming equipment	73,257.42	62,711.29
Accumulated depreciation	-143,606.89	-86,400.21
Total Fixed Assets	104,397.41	149,566.91
TOTAL ASSETS	\$ 740,738.21	\$ 669,220.62

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West Fargo Hockey Association, Inc.
Statement of Financial Position
As of January 31, 2019 and 2018

	Jan 31, 19	Jan 31, 18
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts payable	\$ 21,136.28	\$ 28,213.09
Total Accounts Payable	<u>21,136.28</u>	<u>28,213.09</u>
Other Current Liabilities		
Health Insurance Payable	134.01	0.00
Garnishments Payable	53.08	0.00
Accrued wages	21,680.00	11,726.03
Payroll Liabilities	2,231.21	1,074.76
Accrued gaming tax	10,763.68	5,988.00
Accrued sales tax	<u>-3,131.03</u>	<u>40.33</u>
Total Other Current Liabilities	<u>31,730.95</u>	<u>18,829.12</u>
Total Current Liabilities	<u>52,867.23</u>	<u>47,042.21</u>
Total Liabilities	<u>52,867.23</u>	<u>47,042.21</u>
Net Assets		
Opening unrestricted net assets	486,240.72	586,602.90
Opening temp restrict net asset	8,442.29	11,617.28
Net Income	<u>193,187.97</u>	<u>23,958.23</u>
Total Net Assets	<u>687,870.98</u>	<u>622,178.41</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 740,738.21</u></u>	<u><u>\$ 669,220.62</u></u>

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West Fargo Hockey Association, Inc.

Statement of Activities

For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Gaming Income			
Net Gaming Proceeds			
Pull tabs & eTabs	\$ 85,011.25	\$ 30,580.00	\$ 387,229.60
Blackjack & paddlewheel	20,847.50	34,085.50	169,930.50
Bingo	11,060.00	17,211.00	59,375.00
Daubers	431.97	537.67	3,126.77
Raffles	300.00	148.15	30,190.27
Other Raffles	420.00	0.00	18,920.00
Gun raffle receipts	0.00	0.00	212,600.00
Gun raffle expenses	0.00	0.00	-180,357.08
Winter/Fall raffle income	114,800.00	0.00	115,120.00
Winter/Fall raffle expenses	-3,930.51	187,815.03	-27,439.65
Total Net Gaming Proceeds	228,940.21	270,377.35	788,695.41
Gaming costs of sales			
Gaming Tax	10,799.67	5,988.00	62,969.68
Wages - Gaming	20,732.12	24,942.70	142,301.02
Payroll Taxes - Gaming	5,995.91	6,155.59	32,961.38
Security-gaming	0.00	2,010.00	10,492.50
Gaming Supplies	0.00	3,236.12	47,444.31
Rent - gaming	4,560.00	5,145.00	31,920.00
Miscellaneous-gaming	0.00	638.50	132.48
Returned Customer Checks	0.00	-100.00	0.00
Total Gaming costs of sales	42,087.70	48,015.91	328,221.37
Gaming Gross Profit	186,852.51	222,361.44	460,474.04
Gaming support expenses			
Wages - Manager & Office	12,814.90	10,830.06	79,314.65
Wages - Vacation, Train, Count	548.25	0.00	548.25
Payroll Tax - Manager & Office	1,043.54	0.00	11,045.40
Health Insurance - Gaming	1,496.27	3,177.35	9,482.48
Uniforms - Gaming	2,150.00	0.00	2,150.00
Background Checks - Gaming	15.00	0.00	15.00
Repairs & Maintenance - Gaming	120.90	0.00	120.90
Office Rent - Gaming	585.00	0.00	4,095.00
Depreciation - Gaming	930.91	500.00	6,516.35
Computer Hardware	0.00	0.00	1,676.98
Software	0.00	0.00	3,706.35
Copier Lease - Gaming	147.14	131.60	706.90
Office Telephone - Gaming	366.42	200.74	1,592.09
Office Supplies/Postage - Gamin	31.08	224.84	792.79
Miscellaneous (Shared) - Gaming	2,053.59	0.00	5,744.69
Accounting - Gaming	0.00	3,345.00	12,751.88
Insurance - Gaming	3,890.11	6,379.66	3,890.11
Bank Service Charges - Gaming	102.42	101.90	252.07
Total Gaming support expenses	26,295.53	24,891.15	144,401.89

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West Fargo Hockey Association, Inc.

Statement of Activities

For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Other Gaming Expenditures			
Penalties & fines	-	-	250.00
Interest expense-gaming	-	14.89	-
Total Other Gaming Expenditures	<u>-</u>	<u>14.89</u>	<u>250.00</u>
Net Gaming Income	<u>160,556.98</u>	<u>197,455.40</u>	<u>315,822.15</u>
Hockey Income			
Hockey revenue			
Hockey registration income			
Regular Season	1,752.58	12,108.64	248,662.39
Total Hockey registration income	<u>1,752.58</u>	<u>12,108.64</u>	<u>248,662.39</u>
Hockey camp registration			
3 vs. 3 League camp income	-	-	4,169.65
Playmakers Fall camp income	-	-	32,775.28
Playmakers Summer camp income	-	-	6,491.25
Stampede Goalie camp income	-	-	960.00
Total Hockey camp registration	<u>-</u>	<u>-</u>	<u>44,396.18</u>
Fundraising			
Special event proceeds	-	-	108.02
Total Fundraising	<u>-</u>	<u>-</u>	<u>108.02</u>
Ice Time	120.00	0.00	120.00
Equipment Income	0.00	0.00	57.10
Apparael Sales	0.00	2,244.40	50.00
Advertising Sales			
Sponsorships	1,000.00	0.00	1,000.00
Advertising Sales - Other	0.00	0.00	19,275.00
Total Advertising Sales	<u>1,000.00</u>	<u>0.00</u>	<u>20,275.00</u>
Contributions Income	0.00	12,281.50	4,005.00
Miscellaneous Income	2,582.17	0.00	4,669.19
Interest Income	0.00	0.00	39.61
Advertising income	3,800.00	0.00	1,550.00
Total Hockey revenue	<u>9,254.75</u>	<u>26,634.54</u>	<u>323,932.49</u>

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West Fargo Hockey Association, Inc.

Statement of Activities

For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Costs of hockey			
Registration expense	3,505.16	1,059.62	18,694.29
Tournament Entry Fees	3,008.50	0.00	38,971.73
Tournament expense	17,409.60	13,291.35	18,009.60
Ice time expense	100,130.00	63,708.50	142,888.80
Center Ice Celebration expense	0.00	0.00	0.00
Special event expense	0.00	0.00	134.78
Wages - Hockey Director	9,379.58	0.00	12,648.81
Coaches			
Wages - Coaches	11,218.93	26,016.67	78,287.29
Coaches travel and expenses	10,146.58	15,801.27	20,530.28
Payroll taxes-hockey	3,003.53	2,667.91	9,083.36
Health insurance-hockey	-	323.66	-
Total Coaches	24,369.04	44,809.51	107,900.93
Officials	7,536.40	5,425.00	19,131.40
Schedulers/Coordinators	0.00	4,660.00	0.00
Evaluators	15.00	0.00	5,449.43
U S A Hockey & NDAHA	285.00	0.00	485.00
Supplies - Hockey	4,000.00	0.00	10,835.83
Miscellaneous - Hockey	457.50	45.00	3,995.41
Advertising - Hockey	2,066.81	123.63	2,787.81
Apparel Sales	187.74	0.00	3,415.99
Depreciation - Hockey	2,800.96	1,100.00	19,606.66
Total Costs of hockey	175,151.29	134,222.61	404,956.47
Hockey Gross Profit	(165,896.54)	(107,588.07)	(81,023.98)
Hockey support expenses			
Wages - Business Manager	2,611.60	1,975.00	30,334.05
Payroll Taxes - Office Staff	0.00	0.00	43.03
Office Rent - Hockey	715.00	65.00	1,105.00
Insurance - Hockey	0.00	2,126.55	0.00
Computer - Hockey	0.00	0.00	1,042.15
Software	323.33	0.00	1,071.70
Office Supplies/Postage - Hocke	322.79	107.49	2,435.86
Copier/Printing- Hockey	273.95	23.95	539.74
Telephone - Hockey	44.87	0.00	117.26
Professional Fees - Hockey	0.00	1,115.00	4,770.92
Bank Service Charges - Hockey	-70.00	0.00	112.00
Interest Expense - Hockey	-18.29	24.89	38.49
Total Hockey support expenses	4,203.25	5,437.88	41,610.20
Net Hockey Income	(170,099.79)	(113,025.95)	(122,634.18)
Net Income	<u>\$ (9,542.81)</u>	<u>\$ 84,429.45</u>	<u>\$ 193,187.97</u>

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West Fargo Hockey Association, Inc.
Summary Schedule of Gaming Activities - Brewtus Brickhouse
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Pull Tabs & eTabs	\$ 5,047.00	\$ 6,655.00	\$ 40,292.00
Blackjack & Paddlewheel	3,446.00	15,283.00	60,182.00
Raffles	0.00	0.00	20,920.00
Winter/Fall raffle income	114,800.00	0.00	115,120.00
Winter/Fall raffle expenses	-3,930.51	187,815.03	-27,439.65
Total Net Gaming Proceeds	<u>119,362.49</u>	<u>209,753.03</u>	<u>209,074.35</u>
Gaming costs of sales			
Gaming Tax	1,201.67	1,292.00	7,975.68
Wages - Gaming	2,659.90	2,648.67	19,004.38
Payroll Taxes - Gaming	913.39	586.09	4,511.99
Security-gaming	0.00	0.00	2,225.00
Gaming Supplies	0.00	1,177.94	5,316.39
Rent - gaming	675.00	675.00	4,725.00
Total Gaming costs of sales	<u>5,449.96</u>	<u>6,379.70</u>	<u>43,758.44</u>
Gaming Gross Profit	<u><u>\$ 113,912.53</u></u>	<u><u>\$ 203,373.33</u></u>	<u><u>\$ 165,315.91</u></u>

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West Fargo Hockey Association, Inc.
Summary Schedule of Gaming Activities - Fort Noks
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Pull Tabs & eTabs	\$ 2,070.00	\$ 2,128.00	\$ 15,111.00
Blackjack & Paddlewheel	6,013.50	2,239.00	29,700.50
Total Net Gaming Proceeds	<u>8,083.50</u>	<u>4,367.00</u>	<u>44,811.50</u>
Gaming costs of sales			
Gaming Tax	632.67	244.00	4,161.68
Wages - Gaming	1,776.70	1,907.51	12,488.63
Payroll Taxes - Gaming	532.48	415.31	2,897.60
Security	0.00	0.00	1,414.50
Gaming Supplies	0.00	376.66	1,681.77
Rent - Gaming	475.00	475.00	3,325.00
Total Gaming costs of sales	<u>3,416.85</u>	<u>3,418.48</u>	<u>25,969.18</u>
Gaming Gross Profit	<u><u>\$ 4,666.65</u></u>	<u><u>\$ 948.52</u></u>	<u><u>\$ 18,842.32</u></u>

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ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

West Fargo Hockey Association, Inc.
Summary Schedule of Gaming Activities - Kindred Spirits
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Pull Tabs & eTabs	\$ 801.00	\$ 981.00	\$ 5,228.00
Blackjack & Paddlewheel	368.00	2,583.00	1,057.00
Raffles	240.00	148.15	3,201.20
Total Net Gaming Proceeds	<u>1,409.00</u>	<u>3,712.15</u>	<u>9,486.20</u>
Gaming costs of sales			
Gaming Tax	158.00	219.00	1,100.00
Wages - Gaming	994.93	885.44	6,968.24
Payroll Taxes - Gaming	312.28	199.86	1,631.65
Security	0.00	0.00	753.00
Gaming Supplies	0.00	173.64	351.69
Rent - Gaming	475.00	475.00	3,325.00
Total Gaming costs of sales	<u>1,940.21</u>	<u>1,952.94</u>	<u>14,129.58</u>
Gaming Gross Profit	<u>\$ (531.21)</u>	<u>\$ 1,759.21</u>	<u>\$ (4,643.38)</u>

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West Fargo Hockey Association, Inc.
Summary Schedule of Gaming Activities - M & J Saloon
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Pull Tabs & eTabs	\$ 31,213.75	\$ 11,282.00	\$ 153,674.55
Blackjack & Paddlewheel	3,372.00	13,980.50	30,280.00
Bingo	11,060.00	16,450.00	59,375.00
Daubers	431.97	537.67	3,126.77
Raffles	0.00	0.00	1,127.65
Total Net Gaming Proceeds	<u>46,077.72</u>	<u>42,250.17</u>	<u>247,583.97</u>
 Gaming costs of sales			
Gaming Tax	4,445.00	3,667.00	27,309.00
Wages - Gaming	10,228.72	13,605.04	68,647.36
Payroll Taxes - Gaming	2,607.05	2,847.99	15,592.68
Security	0.00	0.00	2,325.00
Gaming Supplies	0.00	-179.64	19,504.70
Rent - Gaming	1,385.00	1,385.00	9,695.00
Miscellaneous - Gaming	0.00	677.10	157.48
Total Gaming costs of sales	<u>18,665.77</u>	<u>22,002.49</u>	<u>143,231.22</u>
 Gaming Gross Profit	 <u><u>\$ 27,411.95</u></u>	 <u><u>\$ 20,247.68</u></u>	 <u><u>\$ 104,352.75</u></u>

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West Fargo Hockey Association, Inc.
Summary Schedule of Gaming Activities - Pub West
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Pull Tabs & eTabs	\$ 19,122.25	\$ 5,095.00	\$ 75,778.00
Blackjack & Paddlewheel	2,984.00	0.00	31,932.00
Bingo	0.00	761.00	0.00
Raffles	60.00	0.00	4,941.42
Other Raffles	420.00	0.00	420.00
Total Net Gaming Proceeds	<u>22,586.25</u>	<u>5,856.00</u>	<u>113,071.42</u>
 Gaming costs of sales			
Gaming Tax	1,925.33	354.00	9,841.32
Wages - Gaming	2,596.54	3,328.04	17,845.16
Payroll Taxes - Gaming	846.91	747.64	4,242.01
Security	0.00	0.00	1,900.00
Gaming Supplies	0.00	901.82	8,043.95
Rent - Gaming	775.00	775.00	5,425.00
Miscellaneous - Gaming	0.00	0.00	-25.00
Total Gaming costs of sales	<u>6,143.78</u>	<u>6,106.50</u>	<u>47,272.44</u>
 Gaming Gross Profit	<u><u>\$ 16,442.47</u></u>	<u><u>\$ (250.50)</u></u>	<u><u>\$ 65,798.98</u></u>

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West Fargo Hockey Association, Inc.
Summary Statement of Gaming Activities - Rookies
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Pull Tabs & eTabs	\$ 26,757.25	\$ 4,439.00	\$ 97,146.05
Blackjack & Paddlewheel	4,664.00	0.00	16,779.00
Total Net Gaming Proceeds	<u>31,421.25</u>	<u>4,439.00</u>	<u>113,925.05</u>
Gaming costs of sales			
Gaming Tax	2,437.00	212.00	12,582.00
Wages - Gaming	2,475.33	2,568.00	17,347.25
Payroll Taxes - Gaming	783.80	564.32	4,085.45
Security	0.00	0.00	1,875.00
Gaming Supplies	0.00	785.70	12,545.81
Rent - Gaming	775.00	775.00	5,425.00
Total Gaming costs of sales	<u>6,471.13</u>	<u>4,905.02</u>	<u>53,860.51</u>
Gaming Gross Profit	<u>\$ 24,950.12</u>	<u>\$ (466.02)</u>	<u>\$ 60,064.54</u>

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West Fargo Hockey Association, Inc.
Summary Statement of Gaming Activities - RRVF
For the Months Ended January 31, 2019 and 2018 and the Seven Months Ended January 31, 2019

	Jan 19	Jan 18	Jul '18 - Jan 19
Net Gaming Proceeds			
Other Raffles	\$ -	\$ -	\$ 18,500.00
Gun Raffle Receipts	0.00	0.00	212,600.00
Gun Raffle Expenses	0.00	0.00	-180,357.08
Total Net Gaming Proceeds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,742.92</u>

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