

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, March 16, 2020 at 6 p.m.

West Fargo Hockey Association Office, West Fargo, ND

### Board Members:

*Present:* Josh Benson, Shana Wilson, Corey Moos, Brent Kuehne, Eric Nelson, Brad Saville, Jessi Kuhn, Anthony Houkom, Rob Otterson

*Absent:* Ryan Endres, Desirae Holum, Jareb Raan, Joel Honeyman

### Others Present:

*Gaming Manager:* Jason Campbell

*Hockey Director:* Jason Gregoire

### Members Present:

Kristen Cigelske

## PROCEEDINGS:

**Meeting called to order** at 6:03 p.m. by Executive Vice President Josh Benson.

### Minutes Approval

Motion made by Saville to approve February 2020 board minutes as-is. Seconded by Nelson. Approved by all.

### February 2020 Financial Report

**Josh Benson**

Brief review of the Feb 2020 Financial Report with financials on-point year to date. Kuhn inquired about quarterly reporting which Benson will consider more in-depth quarterly reviews starting in 2020.

### Hockey Operations Update

**Jason Gregoire**

Gregoire will send out membership recap of the season but overall a successful year for the Stampede with a report of state and general tournament placement for the travel teams.

3v3 will be postponed due to no ice being available on Sundays and likely shutdown of WFSA due to school closing. Floorball is still scheduled to start in June with 25 sticks and 6 6-packs of balls donated by Scheels. Goalie camp is also still scheduled to start on time with all events being monitored based on the effects of COVID-19.

TeamUp Software will be utilized this year for assisting with scheduling Vets Arena allowing real-time access to the schedule and will limit errors with scheduling changes. Overall cost is \$240/year and already in the Hockey Operations budget. iPads that belong to WFSA will be used at Vets for this program unless the West Fargo Park District chooses to purchase their own equipment to access.

Jersey Check-In is pending a confirmation from the West Fargo Parks on access to the facilities. May move

it to another facility or the West Fargo Hockey office. Details to be finalized and communicated immediately.

The West Fargo Parks shut-down this weekend during the girls state tournament could have been handled better from the facility due to low risk/urgency. Gregoire was able to get both the Cullen Hockey Center and Scheels/Farmers Union Arenas to offer to host the remainder of the tournament, with Scheels/Farmers Union chosen to keep the state tournament in North Dakota. Ice was discounted to \$140/hour to keep in-line with most arenas in the area. Gregoire reported that continued shut-downs due to events such as the issues we have seen with weather and the COVID-19 will prove it difficult for WFHA to host tournaments in the future and need to be considered.

Otterson reported good survey feedback from this year's membership survey. Otterson will work to get the data online along with feedback on fundraising, hockey, financials, etc.

<b>Director Reinstatement</b>	<b>Shana Wilson</b>
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*Per Section 4.05 of the WFHA Bylaws: Attendance of Directors. If any member of the Board of Directors shall be absent from three (3) consecutive board meetings and shall not voluntarily resign as a Director by reason of such absences, then such absences shall constitute grounds for automatic dismissal of the Director from the Board, unless as voted upon by 2/3 of the Board to reinstate the Director in question.*

Otterson was absent at the 12/16/2019, 01/20/2020 and 02/17/2020 meeting. Wilson made a motion to reinstate Otterson for the remainder of his term. Seconded by Kuehne. Approved by all and passed without dissent.

<b>HD Continued Education</b>	<b>Jason Gregoire</b>
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Previously communicated to the board of directors, the Hockey Director presented a Continued Education program offered this year. The event would cost \$2000 for the program, travel and hotel. Motion passed Hockey Director presented Belfry Skill Progression camp for Continued Education to the board. Budget of \$2000 estimated for this event. Motion made to approve Gregoire to attend on behalf of Otterson. Seconded by Saville. Approved by all and passed without dissent.

Saville also mentioned he would like to see Continuing Education to be included in the budget annually going forward for all employees.

<b>Winter Raffle Requirement Change for Board of Directors</b>	<b>Eric Nelson</b>
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Nelson had previously communicated to the board of directors' interest in allowing active board members to not be required to complete the Winter Raffle requirements for the year they are on the board. Nelson had proposed this in an effort to increase the membership's desire to serve on the board. This would not prevent the board members from selling but would not require them to do so.

Otterson inquired if North Dakota non-profit laws prevented board members from being compensated. Benson stated that this does not qualify as it's not seen as compensation.

Nelson motioned that all sitting board members be exempt from Winter Raffle requirements. Seconded

by Kuehne. Motion passed by vote of 7 to 2.

**Coronavirus Impacts**

**Shana Wilson**

Wilson reported a few members who reached out prior to the State Tournament sharing their situations for why their livelihood /or health were at risk if they completed their dibs at the tournament. The board agreed that those who reached out ahead of time versus just not showing up would have their dibs approved for those shifts.

Wilson also inquired if we still wanted to proceed with recommending 3 tournaments be hosted by WFHA outside of state tournaments after what we have seen with COVID-19 and weather. Kuehne and Benson indicated that this past year's issues with facility shutdowns will come into discussion with NDAHA, the Park District and the WF Schools before further action will be taken.

WFHA Annual Meeting will be discussed and communicated out to the board and membership once a final decision has been made to postpone.

**Executive Director**

**Josh Benson**

Benson indicated slow progress on the hiring with more aggressive action to take place in the following weeks. Julie Fraser resigned on March 17, 2020 therefore realignment of these roles and responsibilities for the Business Operations Manager, Board of Directors and Executive Director will be considered prior to any future hiring of these or positions.

**Letter of Support Request**

**Brent Kuehne**

West Fargo Events requested a letter of support from WFHA for a grant they wish to obtain for the upgrade to the outdoor arena at The Lights on Sheyenne Street in West Fargo. Benson and Kuehne will meet with the group to better understand expectations before we proceed.

**Open Board Positions**

**Josh Benson**

Benson reported five board positions open: Executive Vice President, Secretary, Vice President of Hockey Operations, Director of Compliance and SafeSport and Director of Marketing and Communications.

Per the WFHA Bylaws Section 4.06. *Vacancy. A vacancy in the office of a Director shall be filled by nomination and majority vote of the Board of Directors. The member filling the vacancy shall serve the remainder of the term of the vacated member.* Houkom made a motion that Shana Wilson would fill the vacancy for the Director of Membership & Recruitment effective at the annual membership meeting. Seconded by Moos. Approved by all and passed without dissent.

Motion to adjourn the meeting made by Moos. Seconded by Kuehne. Meeting adjourned at 7:33 pm.

**Board of Directors**

*Joel Honeyman, President*

*Jessi Kuhn, Past President*  
*Josh Benson, Executive Vice President*  
*Jareb Raan, Treasurer*  
*Shana Wilson, Secretary*  
*Ryan Endres, Director of Hockey Operations*  
*Corey Moos, Director of Tournaments*  
*Brad Saville, Director of Compliance & Safe Sport*  
*Desirae Holum, 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 20, 2020 at 6 p.m.

West Fargo Hockey Association, Inc.  
 Statements of Financial Position  
 February 29, 2020 and February 28, 2019

	Feb 29, 2020	Feb 28, 2019
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 137,596.00	\$ 91,524.00
WSB-Club Account	186,122.01	75,003.80
WSB-Gaming Account	351,838.53	332,179.29
WSB-Trust Account	138,344.68	37,388.41
WSB-Future Savings Account	157,316.21	157,225.11
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>971,346.32</u>	<u>693,449.50</u>
Accounts Receivable		
Advertising Receivable	6,060.00	64,300.00
Allowance for Bad Debts	<u>0.00</u>	<u>(56,350.00)</u>
Total Accounts Receivable	<u>6,060.00</u>	<u>7,950.00</u>
Other Current Assets		
Prepaid Insurance	1,515.23	0.00
Gaming Inventory	3,727.30	6,901.40
Prepaid Rent	<u>7,410.00</u>	<u>4,560.00</u>
Total Other Current Assets	<u>12,652.53</u>	<u>11,461.40</u>
Total Current Assets	<u>990,058.85</u>	<u>712,860.90</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	0.00
Gaming Equipment	73,257.42	73,257.42
Hockey Equipment	174,746.88	174,746.88
Accumulated Depreciation	<u>(190,744.34)</u>	<u>(147,338.76)</u>
Total Fixed Assets	<u>63,984.20</u>	<u>100,665.54</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,054,043.05</u></u>	<u><u>\$ 813,526.44</u></u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.  
 Statements of Financial Position  
 February 29, 2020 and February 28, 2019

	Feb 29, 2020	Feb 28, 2019
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 116,794.93	\$ 42,762.88
Accrued Gaming Tax	28,386.66	21,527.35
Accrued Wages	22,441.66	19,490.40
Payroll Liabilities	3,965.74	3,906.27
Sales Taxes Payable	0.00	73.28
	<u>171,588.99</u>	<u>87,760.18</u>
Total Current Liabilities	<u>171,588.99</u>	<u>87,760.18</u>
Total Liabilities	<u>171,588.99</u>	<u>87,760.18</u>
Net Assets		
Net Assets With Restrictions	8,442.29	8,442.29
Net Assets Without Restrictions	653,596.22	486,240.72
Change in Net Assets Without Restrictions	<u>220,415.55</u>	<u>231,083.25</u>
Total Net Assets	<u>882,454.06</u>	<u>725,766.26</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 1,054,043.05</u></u>	<u><u>\$ 813,526.44</u></u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 0.00	\$ 17,645.00	\$ 0.00
Bingo	13,339.00	74,925.00	69,989.00
Blackjack & Paddlewheel	18,104.00	216,744.50	194,002.50
Daubers	472.00	3,111.30	3,533.18
Etabs	60,991.25	541,777.00	0.00
Gun Raffle Receipts	0.00	166,280.00	212,600.00
Gun Raffle Prizes	0.00	(157,453.42)	(180,357.08)
Meat Raffle Receipts	1,980.00	12,220.00	0.00
Meat Raffle Prizes	(757.21)	(6,036.41)	0.00
Poker	0.00	3,885.00	3,695.00
Pull Tabs	26,118.00	185,455.25	452,381.60
Other Raffles	0.00	0.00	50,578.94
Winter Raffle Prizes	200,030.00	200,030.00	195,500.00
Winter Raffle Prizes Expense	(44,515.23)	(46,164.33)	(32,658.40)
Other Gaming Receipts	0.00	20.00	0.00
	<u>275,761.81</u>	<u>1,212,438.89</u>	<u>969,264.74</u>
 Total Net Gaming Proceeds			
	<u>275,761.81</u>	<u>1,212,438.89</u>	<u>969,264.74</u>
 Gaming Expenses - Direct			
Prize Board Prizes	0.00	1,612.50	0.00
Bingo Cards	764.40	7,552.58	0.00
Etab Expense	16,207.65	137,161.39	0.00
Gaming Licenses & Fees	100.00	150.00	0.00
Gaming Tax	14,193.33	119,487.66	73,733.35
Gaming Supplies	1,085.14	4,362.45	47,444.31
Gun Raffle Advertising	0.00	1,442.00	0.00
Miscellaneous - Gaming	0.00	654.14	132.48
Payroll Taxes - Gaming	5,784.02	43,824.13	38,383.98
Pull Tabs Expense	2,066.54	9,979.02	0.00
Raffle Wheel Tickets	107.85	506.25	0.00
Rent - Gaming	5,860.00	45,780.00	36,480.00
Security	1,803.56	16,159.86	12,652.50
State of ND Gaming Stamp	27.47	222.07	0.00
Wages - Gaming	18,344.87	155,574.53	159,444.24
	<u>66,344.83</u>	<u>544,468.58</u>	<u>368,270.86</u>
 Total Gaming Expenses - Direct			
	<u>66,344.83</u>	<u>544,468.58</u>	<u>368,270.86</u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19
Gaming Expenses - Indirect			
Accounting - Gaming	2,000.68	12,647.55	18,532.66
Background Checks - Gaming	0.00	165.00	15.00
Bank Service Charges - Gaming	101.50	103.75	372.82
Computer Hardware	0.00	0.00	1,676.98
Copier Lease - Gaming	180.64	1,732.92	853.11
Depreciation - Gaming	944.94	7,508.53	7,447.26
Health Insurance - Gaming	860.06	7,732.82	10,710.73
Insurance - Worker's Safety	151.52	151.52	0.00
Insurance - Gaming	0.00	394.00	3,890.11
Miscellaneous (Shared) - Gaming	300.00	1,950.96	7,775.35
Office Furniture	0.00	220.60	0.00
Office Fit-up	0.00	162.01	0.00
Office Rent - Gaming	775.00	6,010.00	4,780.00
Office Supplies/Postage - Gaming	380.13	2,774.61	1,226.34
Office Telephone/Data - Gaming	362.23	2,196.66	1,592.09
Payroll Tax - Manager & Office	989.72	8,510.50	12,327.43
Penalties and Fines	0.00	0.00	250.00
Repairs & Maintenance - Gaming	0.00	41.10	120.90
Software	124.52	1,543.09	3,706.35
Uniforms- Gaming	0.00	1,496.10	2,150.00
Wages - Manager & Office	8,897.57	82,126.76	89,900.52
Wages - Vacation, Train, Count	606.42	7,299.02	1,408.63
	<u>16,674.93</u>	<u>144,767.50</u>	<u>168,736.28</u>
Total Gaming Expenses - Indirect			
	<u>16,674.93</u>	<u>144,767.50</u>	<u>168,736.28</u>
Total Gaming Expenses	<u>83,019.76</u>	<u>689,236.08</u>	<u>537,007.14</u>
Net Gaming Revenue	<u>192,742.05</u>	<u>523,202.81</u>	<u>432,257.60</u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19
Program Revenue			
Charitable Donations	1,625.00	7,324.98	0.00
Advertising Sales			
Advertising Receipts	0.00	0.00	1,200.00
Bad Debt Expense	0.00	(5,280.00)	0.00
Dasherboards	(1,600.00)	16,700.00	(20,400.00)
Sponsorships	0.00	0.00	1,000.00
Wallboard Advertising	0.00	1,000.00	0.00
Advertising Sales - Other	150.00	0.00	19,275.00
Total Advertising Sales	<u>(1,450.00)</u>	<u>12,420.00</u>	<u>1,075.00</u>
Apparel Sales Receipts	0.00	4,203.00	50.00
Apparel Sales Expense	0.00	(300.00)	0.00
Center Ice Expense	0.00	0.00	(109.01)
Contributions/Kickback Income	68.11	1,937.55	4,005.00
Dibs Income	(40.00)	320.00	0.00
Equipment Income	0.00	0.00	57.10
Special Event Receipts	1,060.00	3,060.00	108.02
Hockey Camp Registration			
Floor Ball	1,080.00	1,080.00	0.00
Checking Camp	0.00	2,340.00	0.00
3 vs. 3 League Camp	2,800.00	9,700.00	4,169.65
Youth Stampede Fall Camp	0.00	10,547.55	0.00
Girls Stampede Fall Camp	0.00	2,160.00	0.00
Intro to Hockey Camp	0.00	5,680.00	0.00
Mite Skating and Skills	0.00	650.00	0.00
Playmakers Fall Camp	0.00	0.00	32,775.28
Playmakers Summer Camp	0.00	0.00	6,491.25
Stampede Goalie Camp	0.00	0.00	960.00
Stampede Summer Camps	0.00	2,950.00	0.00
Total Hockey Camp Registration	<u>3,880.00</u>	<u>35,107.55</u>	<u>44,396.18</u>
Hockey Registration			
Recreation League	0.00	2,087.25	0.00
Regular Season	(1,200.00)	248,706.01	248,943.90
Total Hockey Registration	<u>(1,200.00)</u>	<u>250,793.26</u>	<u>248,943.90</u>
Hockey Tryouts	0.00	2,560.00	0.00
Ice Time	0.00	(120.00)	120.00
Interest Receipts	0.00	39.63	79.25
Miscellaneous Receipts	0.00	0.00	4,735.47
Pins - Hockey Receipts	0.00	13,981.76	10,230.10
Pins - Hockey Expenses - Tourney	0.00	(15,517.51)	0.00
Skating Treadmill Receipts	0.00	1,069.50	0.00
Skating Treadmill Expenses	0.00	(954.00)	0.00
State Tournament Receipts	1,000.00	1,000.00	1,650.00
<b>Total Program Revenue</b>	<u><b>4,943.11</b></u>	<u><b>316,925.72</b></u>	<u><b>315,341.01</b></u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19
Program Expenses - Direct			
Training Camp Expenses	0.00	2,500.00	0.00
Equipment	373.50	10,301.32	0.00
Advertising - Hockey	123.63	7,811.14	3,187.81
Apparel - Hockey	2,201.06	52,103.65	12,797.13
Coaches			
Payroll Taxes - Coaches	998.29	3,999.92	4,298.83
Wages - Coaches	11,487.69	51,106.05	90,350.49
Coaches Travel & Expense	7,012.62	23,555.54	25,255.73
Total Coaches	<u>19,498.60</u>	<u>78,661.51</u>	<u>119,905.05</u>
Depreciation - Hockey	2,627.57	20,969.57	22,407.62
Evaluators	0.00	2,575.92	5,449.43
Health Insurance - Hockey	584.82	4,824.77	0.00
Ice Time Expense	12,600.00	219,335.00	167,213.80
Merchant Deposit Fees	0.00	229.82	0.00
Miscellaneous - Hockey	13.94	574.53	3,516.01
Officials	7,126.30	29,028.80	19,349.40
Participation Gifts	1,525.37	1,525.37	0.00
Payroll Taxes - Hockey	842.30	842.30	6,630.36
Registration	0.00	61.00	18,694.29
Special Event	141.88	1,736.16	134.78
Staff Development	631.00	3,966.00	0.00
Supplies - Hockey	85.98	1,351.79	10,835.83
Tournament Entry Fees	2,808.50	44,624.66	40,046.73
Tournament Expenses	0.00	10,090.00	18,909.60
U S A Hockey & NDAHA	0.00	1,916.00	550.00
Hockey Director			
Bonus - Hockey Director	0.00	500.00	0.00
Wages - Hockey Director	6,771.97	56,978.00	19,187.27
Total Hockey Director	<u>6,771.97</u>	<u>57,478.00</u>	<u>19,187.27</u>
Total Program Expenses - Direct	<u>57,956.42</u>	<u>552,507.31</u>	<u>468,815.11</u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19
Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	0.00	112.00
Computer - Hockey	23.95	127.72	1,042.15
Copier/Printing- Hockey	0.00	482.38	563.69
Facilities Expenses	0.00	910.70	0.00
Insurance - ND Worker's Safety	151.52	151.52	0.00
Insurance - Hockey	0.00	394.00	50.00
Interest Expense - Hockey	0.00	0.00	38.49
Office Furniture	0.00	220.60	0.00
Office Fit-up	0.00	162.01	0.00
Office Rent - Hockey	775.00	5,490.00	1,170.00
Office Supplies/Postage - Hockey	307.91	2,725.81	2,435.86
Payroll Taxes - Office Staff	0.00	6,406.27	118.39
Professional Fees - Hockey	600.22	4,466.19	9,857.60
Software	1,949.75	5,458.63	(782.30)
Sports Engine Processing Fees	174.10	9,046.74	0.00
Telephone/Data - Hockey	125.00	1,396.72	164.18
Wages - Business Manager	4,344.08	29,766.38	32,930.19
Total Program Expenses - Indirect	<u>8,451.53</u>	<u>67,205.67</u>	<u>47,700.25</u>
Total Program Expenses	<u>66,407.95</u>	<u>619,712.98</u>	<u>516,515.36</u>
Net Program Revenue/Expense	<u>(61,464.84)</u>	<u>(302,787.26)</u>	<u>(201,174.35)</u>
Change in Net Assets Without Restrictions	<u>\$ 131,277.21</u>	<u>\$ 220,415.55</u>	<u>\$ 231,083.25</u>

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## SUPPLEMENTARY INFORMATION

## West Fargo Hockey Association, Inc.

### Summary Schedule of Activities and Budget Remaining - Blarney Stone

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 2,954.00	\$ 7,380.00	\$ 0.00	\$ 8,000.00	\$ 620.00
Etabs	4,358.00	33,991.25	0.00	40,000.00	6,008.75
Pulltabs	<u>1,893.00</u>	<u>14,679.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>55,321.00</u>
 Total Net Gaming Proceeds	 <u>9,205.00</u>	 <u>56,050.25</u>	 <u>0.00</u>	 <u>118,000.00</u>	 <u>61,949.75</u>
 Gaming Expenses - Direct					
Etab Expense	1,055.51	8,189.17	0.00	7,500.00	(689.17)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	473.78	5,916.40	0.00	2,700.00	(3,216.40)
Gaming Supplies	0.00	72.57	0.00	7,500.00	7,427.43
Miscellaneous - Gaming	0.00	438.16	0.00	0.00	(438.16)
Payroll Taxes - Gaming	435.54	3,076.11	0.00	16,600.00	13,523.89
Pull Tabs Expense	44.75	106.71	0.00	0.00	(106.71)
Rent - Gaming	300.00	2,400.00	0.00	3,600.00	1,200.00
Security	180.32	1,509.14	0.00	2,050.00	540.86
State of ND Gaming Stamp	0.00	19.60	0.00	0.00	(19.60)
Wages-Gaming	<u>1,049.95</u>	<u>8,949.88</u>	<u>0.00</u>	<u>15,400.00</u>	<u>6,450.12</u>
 Total Gaming Expenses - Direct	 <u>3,539.85</u>	 <u>30,677.74</u>	 <u>0.00</u>	 <u>55,500.00</u>	 <u>24,822.26</u>
 Net Gaming Revenue/Expense	 <u>\$ 5,665.15</u>	 <u>\$ 25,372.51</u>	 <u>\$ 0.00</u>	 <u>\$ 62,500.00</u>	 <u>\$ 37,127.49</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Activities and Budget Remaining - Brewtus Brickhouse**  
**For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019**

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Blackjack & Paddlewheel	\$ 1,918.00	\$ 58,404.00	\$ 65,573.00	\$ 98,500.00	\$ 40,096.00
Pulltabs	2,938.00	36,956.00	46,586.00	76,000.00	39,044.00
Other Raffles	0.00	0.00	20,920.00	0.00	0.00
Winter Raffle Proceeds	200,030.00	200,030.00	195,500.00	195,500.00	(4,530.00)
Winter Raffle Expenses	<u>(44,515.23)</u>	<u>(46,164.33)</u>	<u>(32,658.40)</u>	<u>(55,000.00)</u>	<u>(8,835.67)</u>
<b>Total Net Gaming Proceeds</b>	<u>160,370.77</u>	<u>249,225.67</u>	<u>295,920.60</u>	<u>315,000.00</u>	<u>65,774.33</u>
<b>Gaming Expenses - Direct</b>					
Gaming Tax	8,254.21	18,225.14	9,177.35	21,300.00	3,074.86
Gaming Supplies	222.57	290.30	5,316.39	8,400.00	8,109.70
Payroll Taxes - Gaming	1,014.24	7,062.04	5,401.41	8,900.00	1,837.96
Pull Tabs Expense	946.11	2,955.11	0.00	0.00	(2,955.11)
Rent - Gaming	675.00	5,400.00	5,400.00	8,100.00	2,700.00
Security	373.52	3,023.18	2,662.50	4,750.00	1,726.82
State of ND Gaming Stamp	9.10	33.25	0.00	150.00	116.75
Wages - Gaming	<u>2,425.66</u>	<u>20,055.43</u>	<u>21,319.52</u>	<u>31,450.00</u>	<u>11,394.57</u>
<b>Total Gaming Expenses - Direct</b>	<u>13,920.41</u>	<u>57,044.45</u>	<u>49,277.17</u>	<u>83,050.00</u>	<u>26,005.55</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 146,450.36</u>	<u>\$ 192,181.22</u>	<u>\$ 246,643.43</u>	<u>\$ 231,950.00</u>	<u>\$ 39,768.78</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

**West Fargo Hockey Association, Inc.**  
 Summary Schedule of Activities and Budget Remaining - Fort Noks  
 For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 3,762.00	\$ 46,044.50	\$ 32,298.50	\$ 51,000.00	\$ 4,955.50
Pull Tabs	<u>1,482.00</u>	<u>11,282.00</u>	<u>17,535.00</u>	<u>32,000.00</u>	<u>20,718.00</u>
Total Net Gaming Proceeds	<u>5,244.00</u>	<u>57,326.50</u>	<u>49,833.50</u>	<u>83,000.00</u>	<u>25,673.50</u>
Gaming Expenses - Direct					
Gaming Tax	269.91	6,358.97	4,794.35	7,925.00	1,566.03
Gaming Supplies	0.00	43.54	1,681.77	3,050.00	3,006.46
Payroll Taxes - Gaming	557.31	4,646.45	3,455.83	5,870.00	1,223.55
Pull Tabs Expense	0.00	422.59	0.00	0.00	(422.59)
Rent - Gaming	475.00	3,800.00	3,800.00	5,700.00	1,900.00
Security	180.32	1,335.26	1,739.50	2,700.00	1,364.74
State of ND Gaming Stamp	0.00	15.40	0.00	150.00	134.60
Wages - Gaming	<u>1,628.44</u>	<u>13,868.29</u>	<u>13,932.27</u>	<u>21,125.00</u>	<u>7,256.71</u>
Total Gaming Expenses - Direct	<u>3,110.98</u>	<u>30,490.50</u>	<u>29,403.72</u>	<u>46,520.00</u>	<u>16,029.50</u>
Net Gaming Revenue/Expense	<u>\$ 2,133.02</u>	<u>\$ 26,836.00</u>	<u>\$ 20,429.78</u>	<u>\$ 36,480.00</u>	<u>\$ 9,644.00</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

**West Fargo Hockey Association, Inc.**  
 Summary Schedule of Activities and Budget Remaining - Hooligans  
 For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Gaming Expenses - Direct					
Gaming Licenses & Fees	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(100.00)</u>
Total Gaming Expenses - Direct	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(100.00)</u>
Net Gaming Revenue/Expense	<u>\$ (100.00)</u>	<u>\$ (100.00)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 100.00</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Activities and Budget Remaining - Kindred Spirits Lounge**  
**For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019**

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Blackjack & Paddlewheel	\$ 0.00	\$ 3,233.00	\$ 1,407.00	\$ 5,000.00	\$ 1,767.00
Etabs	0.00	20,102.50	0.00	40,000.00	19,897.50
Meat Raffle Receipts	0.00	600.00	0.00	0.00	(600.00)
Meat Raffle Prizes	0.00	(274.74)	0.00	0.00	274.74
Pull Tabs	0.00	5,007.00	6,159.00	5,000.00	(7.00)
Other Raffles	0.00	0.00	3,561.20	0.00	0.00
<b>Total Net Gaming Proceeds</b>	<u>0.00</u>	<u>28,667.76</u>	<u>11,127.20</u>	<u>50,000.00</u>	<u>21,332.24</u>
<b>Gaming Expenses - Direct</b>					
Etab Expense	0.00	4,263.23	0.00	7,300.00	3,036.77
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	2,937.25	1,258.00	3,015.00	77.75
Gaming Supplies	0.00	65.04	351.69	1,700.00	1,634.96
Payroll Taxes - Gaming	0.00	1,300.65	1,920.96	3,030.00	1,729.35
Pull Tabs Expense	0.00	7.40	0.00	0.00	(7.40)
Rent - Gaming	500.00	3,925.00	3,800.00	9,300.00	5,375.00
Security	0.00	789.34	888.00	1,475.00	685.66
State of ND Gaming Stamp	0.00	18.90	0.00	0.00	(18.90)
Wages - Gaming	0.00	4,045.78	7,839.38	7,000.00	2,954.22
<b>Total Gaming Expenses - Direct</b>	<u>500.00</u>	<u>17,352.59</u>	<u>16,058.03</u>	<u>32,970.00</u>	<u>15,617.41</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ (500.00)</u>	<u>\$ 11,315.17</u>	<u>\$ (4,930.83)</u>	<u>\$ 17,030.00</u>	<u>\$ 5,714.83</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

## West Fargo Hockey Association, Inc.

### Summary Schedule of Activities and Budget Remaining - M J Saloon

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 2,105.00	\$ 0.00	\$ 0.00	\$ (2,105.00)
Bingo	13,339.00	74,925.00	69,989.00	130,000.00	55,075.00
Blackjack & Paddlewheel	1,303.00	18,385.00	34,445.00	50,000.00	31,615.00
Daubers	472.00	3,111.30	3,533.18	4,500.00	1,388.70
Etabs	25,706.25	213,412.00	0.00	80,000.00	(133,412.00)
Other Raffles	0.00	0.00	1,127.65	0.00	0.00
Pull tabs	8,256.00	48,974.25	176,899.30	200,000.00	151,025.75
Poker	0.00	3,885.00	3,695.00	3,700.00	(185.00)
Other Gaming Income	<u>0.00</u>	<u>20.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(20.00)</u>
<b>Total Net Gaming Proceeds</b>	<u>49,076.25</u>	<u>364,817.55</u>	<u>289,689.13</u>	<u>468,200.00</u>	<u>103,382.45</u>
Gaming Expenses - Direct					
Prize Board Prizes	0.00	1,612.50	0.00	0.00	(1,612.50)
Bingo Cards	764.40	7,552.58	0.00	0.00	(7,552.58)
Etab Expense	7,096.86	51,603.14	0.00	20,625.00	(30,978.14)
Gaming Tax	2,525.93	37,918.50	31,718.00	53,300.00	15,381.50
Gaming Supplies	525.60	2,685.41	19,504.70	42,500.00	39,814.59
Miscellaneous - Gaming	0.00	215.98	157.48	0.00	(215.98)
Payroll Taxes - Gaming	1,928.91	15,054.10	17,685.20	28,200.00	13,145.90
Pull Tabs Expense	376.25	3,597.95	0.00	0.00	(3,597.95)
Rent - Gaming	2,135.00	16,330.00	11,080.00	25,620.00	9,290.00
Security	399.28	3,197.40	2,787.50	4,650.00	1,452.60
State of ND Gaming Stamp	7.35	60.20	0.00	150.00	89.80
Wages - Gaming	<u>8,668.07</u>	<u>72,114.75</u>	<u>76,835.10</u>	<u>113,000.00</u>	<u>40,885.25</u>
<b>Total Gaming Expenses - Direct</b>	<u>24,427.65</u>	<u>211,942.51</u>	<u>159,767.98</u>	<u>288,045.00</u>	<u>76,102.49</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 24,648.60</u>	<u>\$ 152,875.04</u>	<u>\$ 129,921.15</u>	<u>\$ 180,155.00</u>	<u>\$ 27,279.96</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

## West Fargo Hockey Association, Inc.

### Summary Schedule of Activities and Budget Remaining - Pub West

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 6,755.00	\$ 44,743.00	\$ 35,448.00	\$ 47,000.00	\$ 2,257.00
Etabs	16,152.00	116,743.00	0.00	41,000.00	(75,743.00)
Meat Raffle Receipts	1,980.00	11,620.00	0.00	17,000.00	5,380.00
Meat Raffle Expense	(757.21)	(5,761.67)	0.00	(5,600.00)	161.67
Pull Tabs	6,606.00	29,194.00	89,629.50	100,000.00	70,806.00
Other Raffles	0.00	0.00	6,470.09	0.00	0.00
 Total Net Gaming Proceeds	 30,735.79	 196,538.33	 131,547.59	 199,400.00	 2,861.67
 Gaming Expenses - Direct					
Etab Expense	3,809.06	30,374.18	0.00	7,500.00	(22,874.18)
Gaming Tax	1,581.96	20,433.14	11,766.65	20,000.00	(433.14)
Gaming Supplies	114.42	182.15	8,043.95	19,815.00	19,632.85
Misc. - Gaming	0.00	0.00	(25.00)	0.00	0.00
Payroll Taxes - Gaming	895.37	6,029.81	5,093.01	8,250.00	2,220.19
Pull Tabs Expense	215.00	777.95	0.00	0.00	(777.95)
Raffle Wheel Tickets	107.85	496.25	0.00	0.00	(496.25)
Rent - Gaming	775.00	6,200.00	6,200.00	12,900.00	6,700.00
Security	670.12	3,242.39	2,300.00	4,075.00	832.61
State of ND Gaming Stamp	4.55	34.65	0.00	150.00	115.35
Wages - Gaming	2,125.39	17,304.46	20,050.90	29,235.00	11,930.54
 Total Gaming Expenses - Direct	 10,298.72	 85,074.98	 53,429.51	 101,925.00	 16,850.02
 Net Gaming Revenue/Expense	 \$ 20,437.07	 \$ 111,463.35	 \$ 78,118.08	 \$ 97,475.00	 \$ (13,988.35)

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

## West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - Red River Valley Fairgrounds  
For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 15,540.00	\$ 0.00	\$ 0.00	\$ (15,540.00)
Gun Raffle Receipts	0.00	166,280.00	0.00	240,000.00	73,720.00
Gun Raffle Prizes	0.00	(157,453.42)	0.00	(150,500.00)	6,953.42
Pull Tabs	0.00	53.00	0.00	0.00	(53.00)
Raffle Boards - Gun Raffle	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,500.00</u>	<u>17,500.00</u>
 Total Net Gaming Proceeds	 <u>0.00</u>	 <u>24,419.58</u>	 <u>0.00</u>	 <u>107,000.00</u>	 <u>82,580.42</u>
 Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	50.00	0.00	150.00	100.00
Gun Raffle Advertising	0.00	1,442.00	0.00	1,000.00	(442.00)
Gaming Tax	0.00	2,907.58	0.00	275.00	(2,632.58)
Gaming Supplies	0.00	17.20	0.00	0.00	(17.20)
Payroll Taxes - Gaming	0.00	66.48	0.00	0.00	(66.48)
Pull Tabs Expense	0.00	(3.00)	0.00	0.00	3.00
Raffle Wheel Tickets	0.00	10.00	0.00	0.00	(10.00)
Security	0.00	245.00	0.00	0.00	(245.00)
State of ND Gaming Stamp	0.00	(7.00)	0.00	0.00	7.00
Wages - Gaming	<u>0.00</u>	<u>310.05</u>	<u>0.00</u>	<u>0.00</u>	<u>(310.05)</u>
 Total Gaming Expenses - Direct	 <u>0.00</u>	 <u>5,038.31</u>	 <u>0.00</u>	 <u>1,425.00</u>	 <u>(3,613.31)</u>
 Net Gaming Revenue/Expense	 <u>\$ 0.00</u>	 <u>\$ 19,381.27</u>	 <u>\$ 0.00</u>	 <u>\$ 105,575.00</u>	 <u>\$ 86,193.73</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

## West Fargo Hockey Association, Inc.

### Summary Schedule of Activities and Budget Remaining - Rookies

For the Month Ended February 29, 2020 and Eight Months Ended Feb. 29, 2020 and Feb. 28, 2019

	Feb 2020	July-Feb '20	July-Feb '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 1,412.00	\$ 38,555.00	\$ 24,831.00	\$ 38,000.00	\$ (555.00)
Etabs	14,775.00	157,528.25	0.00	65,000.00	(92,528.25)
Pull Tabs	<u>4,943.00</u>	<u>39,310.00</u>	<u>115,572.80</u>	<u>140,000.00</u>	<u>100,690.00</u>
Total Net Gaming Proceeds	<u>21,130.00</u>	<u>235,393.25</u>	<u>140,403.80</u>	<u>243,000.00</u>	<u>7,606.75</u>
Gaming Expenses - Direct					
Etab Expense	4,246.22	42,731.67	0.00	20,000.00	(22,731.67)
Gaming Tax	1,087.54	24,790.68	15,019.00	27,500.00	2,709.32
Gaming Supplies	222.55	1,006.24	12,545.81	24,500.00	23,493.76
Payroll Taxes - Gaming	952.65	6,588.49	4,827.57	8,300.00	1,711.51
Pull Tabs Expense	484.43	2,114.31	0.00	0.00	(2,114.31)
Rent - Gaming	1,000.00	7,725.00	6,200.00	14,100.00	6,375.00
Security	0.00	2,818.15	2,275.00	4,075.00	1,256.85
State of ND Gaming Stamp	6.47	47.07	0.00	150.00	102.93
Wages - Gaming	<u>2,447.36</u>	<u>18,925.89</u>	<u>19,467.07</u>	<u>29,500.00</u>	<u>10,574.11</u>
Total Gaming Expenses - Direct	<u>10,447.22</u>	<u>106,747.50</u>	<u>60,334.45</u>	<u>128,125.00</u>	<u>21,377.50</u>
Net Gaming Revenue/Expense	<u>\$ 10,682.78</u>	<u>\$ 128,645.75</u>	<u>\$ 80,069.35</u>	<u>\$ 114,875.00</u>	<u>\$ (13,770.75)</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.  
 Remaining Budget Analysis  
 For the Eight Months Ended February 29, 2020

	July-Feb '20	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 17,645.00	\$ 0.00	\$ (17,645.00)
Bingo	74,925.00	130,000.00	55,075.00
Blackjack & Paddlewheel	216,744.50	297,500.00	80,755.50
Daubers	3,111.30	4,500.00	1,388.70
Etabs	541,777.00	266,000.00	(275,777.00)
Gun Raffle Receipts	166,280.00	240,000.00	73,720.00
Gun Raffle Prizes	(157,453.42)	(150,500.00)	6,953.42
Meat Raffle Receipts	12,220.00	17,000.00	4,780.00
Meat Raffle Prizes	(6,036.41)	(5,600.00)	436.41
Poker	3,885.00	3,700.00	(185.00)
Pull Tabs	185,455.25	623,000.00	437,544.75
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Winter Raffle Receipts	200,030.00	195,500.00	(4,530.00)
Winter Raffle Prizes	(46,164.33)	(55,000.00)	(8,835.67)
Other Gaming Income	20.00	0.00	(20.00)
	<u>1,212,438.89</u>	<u>1,583,600.00</u>	<u>371,161.11</u>
 Total Net Gaming Proceeds			
	<u>1,212,438.89</u>	<u>1,583,600.00</u>	<u>371,161.11</u>
 Gaming Expenses - Direct			
Prize Board Prizes	1,612.50	0.00	(1,612.50)
Bingo Cards	7,552.58	0.00	(7,552.58)
Etab Expense	137,161.39	62,925.00	(74,236.39)
Gaming Licenses & Fees	150.00	1,200.00	1,050.00
Gaming Tax	119,487.66	136,015.00	16,527.34
Gaming Supplies	4,362.45	107,465.00	103,102.55
Gun Raffle Advertising	1,442.00	1,000.00	(442.00)
Miscellaneous - Gaming	654.14	0.00	(654.14)
Payroll Taxes - Gaming	43,824.13	79,150.00	35,325.87
Pull Tabs Expense	9,979.02	0.00	(9,979.02)
Raffle Wheel Tickets	506.25	0.00	(506.25)
Rent - Gaming	45,780.00	79,320.00	33,540.00
Security	16,159.86	23,775.00	7,615.14
State of ND Gaming Stamp	222.07	0.00	(222.07)
Wages - Gaming	155,574.53	246,710.00	91,135.47
	<u>544,468.58</u>	<u>737,560.00</u>	<u>193,091.42</u>
 Total Gaming Expenses - Direct			
	<u>544,468.58</u>	<u>737,560.00</u>	<u>193,091.42</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.  
 Remaining Budget Analysis  
 For the Eight Months Ended February 29, 2020

	July-Feb '20	Budget	Remaining
Gaming Expenses - Indirect			
Accounting - Gaming	12,647.55	13,500.00	852.45
Background Checks - Gaming	165.00	300.00	135.00
Bank Service Charges - Gaming	103.75	0.00	(103.75)
Copier Lease - Gaming	1,732.92	1,300.00	(432.92)
Depreciation - Gaming	7,508.53	11,000.00	3,491.47
Health Insurance - Gaming	7,732.82	27,000.00	19,267.18
Insurance - Workers Comp	151.52	2,000.00	1,848.48
Insurance - Gaming	394.00	7,700.00	7,306.00
Miscellaneous (Shared) - Gaming	1,950.96	5,000.00	3,049.04
Office Furniture	220.60	0.00	(220.60)
Office Fit-up	162.01	0.00	(162.01)
Office Rent - Gaming	6,010.00	9,300.00	3,290.00
Office Supplies/Postage - Gamin	2,774.61	2,000.00	(774.61)
Office Telephone/Data - Gaming	2,196.66	2,550.00	353.34
Payroll Tax - Manager & Office	8,510.50	14,300.00	5,789.50
Penalties and Fines	0.00	0.00	0.00
Repairs & Maintenance - Gaming	41.10	3,000.00	2,958.90
Software	1,543.09	2,000.00	456.91
Uniforms - Gaming	1,496.10	5,000.00	3,503.90
Wages - Manager & Office	82,126.76	115,000.00	32,873.24
Wages - Vacation, Train, Count	<u>7,299.02</u>	<u>7,500.00</u>	<u>200.98</u>
Total Gaming Expenses - Indirect	<u>144,767.50</u>	<u>228,450.00</u>	<u>83,682.50</u>
Total Gaming Expenses	<u>689,236.08</u>	<u>966,010.00</u>	<u>276,773.92</u>
Net Gaming Revenue	<u>523,202.81</u>	<u>617,590.00</u>	<u>94,387.19</u>

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West Fargo Hockey Association, Inc.  
Remaining Budget Analysis  
For the Eight Months Ended February 29, 2020

	July-Feb '20	Budget	Remaining
Program Revenue			
Charitable Contributions	7,324.98	0.00	(7,324.98)
Advertising Sales			
Bad Debt Expense	(5,280.00)	(3,800.00)	1,480.00
Bad Debt Recovery	0.00	2,000.00	2,000.00
Dasherboards	16,700.00	8,000.00	(8,700.00)
Sponsorships	0.00	1,000.00	1,000.00
Wallboards	1,000.00	0.00	(1,000.00)
Total Advertising Sales	<u>12,420.00</u>	<u>7,200.00</u>	<u>(5,220.00)</u>
Apparel Sales Receipts	4,203.00	5,000.00	797.00
Apparel Sales Expenses	(300.00)	0.00	300.00
Contributions/Kickback Income	1,937.55	10,000.00	8,062.45
Dibs Income	320.00	10,000.00	9,680.00
Special Event Proceeds	3,060.00	0.00	(3,060.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration			
Floor Ball	1,080.00	0.00	(1,080.00)
Checking Camp	2,340.00	0.00	(2,340.00)
3 vs. 3 League Camp	9,700.00	0.00	(9,700.00)
Youth Stampede Fall Camp	10,547.55	0.00	(10,547.55)
Girls Stampede Fall Camp	2,160.00	0.00	(2,160.00)
Intro to Hockey Camp	5,680.00	0.00	(5,680.00)
Mite Skating and Skills	650.00	0.00	(650.00)
Stampede Summer Camps	2,950.00	0.00	(2,950.00)
Total Hockey Camp Registration	<u>35,107.55</u>	<u>0.00</u>	<u>(35,107.55)</u>
Hockey Registration			
Recreation League	2,087.25	0.00	(2,087.25)
Regular Season	248,706.01	248,000.00	(706.01)
Total Hockey Registration	<u>250,793.26</u>	<u>248,000.00</u>	<u>(2,793.26)</u>
Hockey Tryouts	2,560.00	0.00	(2,560.00)
Ice Time	(120.00)	15,000.00	15,120.00
Interest Receipts	39.63	0.00	(39.63)
Pins - Hockey Receipts	13,981.76	0.00	(13,981.76)
Pins - Hockey Expenses - Tourney	(15,517.51)	1,600.00	17,117.51
Skating Treadmill Receipts	1,069.50	1,200.00	130.50
Skating Treadmill Expenses	(954.00)	(1,080.00)	(126.00)
Tournament Receipts			
State Tournament	1,000.00	10,200.00	9,200.00
Total Tournament Receipts	<u>1,000.00</u>	<u>10,200.00</u>	<u>9,200.00</u>
Total Program Revenue	<u>316,925.72</u>	<u>295,120.00</u>	<u>(21,805.72)</u>

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West Fargo Hockey Association, Inc.  
 Remaining Budget Analysis  
 For the Eight Months Ended February 29, 2020

	July-Feb '20	Budget	Remaining
Program Expenses - Direct			
Training Camp Expenses	2,500.00	0.00	(2,500.00)
Equipment	10,301.32	0.00	(10,301.32)
Advertising - Hockey	7,811.14	5,000.00	(2,811.14)
Apparel - Hockey	52,103.65	3,000.00	(49,103.65)
Coaches			
Payroll Taxes - Coaches	3,999.92	0.00	(3,999.92)
Wages - Coaches	51,106.05	50,000.00	(1,106.05)
Coaches Travel & Expense	23,555.54	45,000.00	21,444.46
Total Coaches	<u>78,661.51</u>	<u>95,000.00</u>	<u>16,338.49</u>
Coordinators	0.00	11,000.00	11,000.00
Depreciation - Hockey	20,969.57	30,000.00	9,030.43
Evaluators	2,575.92	6,000.00	3,424.08
Grow the Game/Back to School	0.00	3,000.00	3,000.00
Health Insurance - Hockey	4,824.77	5,700.00	875.23
Ice Time Expense	219,335.00	250,000.00	30,665.00
Merchant Deposit Fees	229.82	1,000.00	770.18
Miscellaneous - Hockey	574.53	0.00	(574.53)
Misc. Membership/Recruitment	0.00	2,000.00	2,000.00
New Jerseys	0.00	33,000.00	33,000.00
Officials	29,028.80	26,000.00	(3,028.80)
Officials/Misc-Tournament Hosting	0.00	2,500.00	2,500.00
Participation Gifts	1,525.37	1,500.00	(25.37)
Payroll Taxes - Hockey	842.30	15,000.00	14,157.70
Positive Coaching Alliance	0.00	4,000.00	4,000.00
Registration	61.00	18,000.00	17,939.00
Special Events	1,736.16	0.00	(1,736.16)
Staff Development	3,966.00	0.00	(3,966.00)
Supplies - Hockey	1,351.79	8,000.00	6,648.21
Tournament Entry Fees	44,624.66	90,000.00	45,375.34
Tournaments - State Entries	0.00	5,000.00	5,000.00
Tournament Expenses	10,090.00	0.00	(10,090.00)
Travel Expenses - Hockey Director	0.00	2,000.00	2,000.00
USA Hockey & NDAHA	1,916.00	800.00	(1,116.00)
Bonus - Hockey Director	500.00	0.00	(500.00)
Wages - Hockey Director	56,978.00	85,000.00	28,022.00
Total Program Expenses - Direct	<u>552,507.31</u>	<u>702,500.00</u>	<u>149,992.69</u>

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West Fargo Hockey Association, Inc.  
Remaining Budget Analysis  
For the Eight Months Ended February 29, 2020

	July-Feb '20	Budget	Remaining
Program Expenses - Indirect			
Computer - Hockey	127.72	0.00	(127.72)
Copier/Printing- Hockey	482.38	650.00	167.62
Facilities Expenses	910.70	0.00	(910.70)
Insurance-Workers Comp	151.52	2,000.00	1,848.48
Insurance - Hockey	394.00	2,200.00	1,806.00
Meeting Expenses	0.00	500.00	500.00
Miscellaneous	0.00	2,000.00	2,000.00
Office Furniture	220.60	0.00	(220.60)
Office Fit-up	162.01	0.00	(162.01)
Office Rent - Hockey	5,490.00	9,300.00	3,810.00
Office Supplies/Postage - Hockey	2,725.81	1,500.00	(1,225.81)
Payroll Taxes - Office Staff	6,406.27	0.00	(6,406.27)
Professional Fees - Hockey	4,466.19	5,000.00	533.81
Software	5,458.63	1,000.00	(4,458.63)
Sports Engine Processing Fees	9,046.74	0.00	(9,046.74)
Telephone/Data - Hockey	1,396.72	2,550.00	1,153.28
Wages - Business Manager	29,766.38	41,250.00	11,483.62
Total Program Expenses - Indirect	<u>67,205.67</u>	<u>67,950.00</u>	<u>744.33</u>
Total Program Expenses	<u>619,712.98</u>	<u>770,450.00</u>	<u>150,737.02</u>
Net Program Revenue/Expense	<u>(302,787.26)</u>	<u>(475,330.00)</u>	<u>(172,542.74)</u>
Change in Net Assets	<u>\$ 220,415.55</u>	<u>\$ 142,260.00</u>	<u>\$ (78,155.55)</u>

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