

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, August 16<sup>th</sup>, 2021 at 6 p.m.

West Fargo Sports Arena 520 32<sup>nd</sup> Ave W West Fargo, ND

### Board Members:

*Present:* Alex Aughinbaugh, Josh Benson, Scott Haider, Jareb Raan, Sarah Elkins, James Cailao, Seth Rehm, Kayla Goebel, Ryan Thayer, Brent Kuehne, Kristen Cigelske

*Absent:* Kelly Kisell, Eric Nelson

### Others Present:

*Executive Director:* Jeremy Jorgenson

*Hockey Director:* Jason Gregoire

*Assistant Hockey Director:* Zach Feltman

*Operations Manager:* Shana Wilson

*Charitable Gaming Director:* Jason Campbell

**Members Present:** None

## PROCEEDINGS:

**Meeting called to order** at 6:00 p.m. by President Alex Aughinbaugh.

### Minutes Approval

**Aughinbaugh**

Cailao made a motion to approve the July 19, 2021 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Haider. Approved by all; motion was passed without dissent.

### June 2021 Financials

**Raan**

Benson entered at 6:03 p.m.

Raan reported that the financial direction of the organization continues to show a positive trend for the summer. Most of the tournaments for the upcoming season have been paid and are reflected in the financial information for the year. E-tabs continually are a profitable area for us. While June 2020 reflected an increase in gaming, June 2021 was even stronger than the year prior. Aughinbaugh would like to have Brady Martz update the titles of line items to reflect recent changes with new positions that have been added over the course of the last three months and will be contact with them.

### Fiscal Year End Financial Review

**Raan**

Raan reported on the general state of our fiscal year from July 2020 to June 2021. Overall, the hockey budget for this fiscal year was slightly over the projected amount showing a profit for gaming and a loss for hockey operations side. Aughinbaugh noted the strength and growth of individual gaming sites that have continually shown strong performance and improvements over the past year.

### Executive Director Updates

**Jorgenson**

#### **Corporate Sponsorships**

Jorgenson highlighted some of the most recent developments that have begun to take shape with building corporate sponsorships. He has been working on some of the partnerships that were in need of contract renewals as well as pursuing new partnerships. Among those are Luther Family Buick GMC, Sanford and Scheels. Conversations with Scheels were

robust and included many facets related to our organization with a potential hockey academy, the annual gun raffle, potential merchandising and support of the Intro to Hockey program that Stampede provides. Jorgenson has also begun to clarify the process of sponsorships in conjunction with DIBS hours and renewal of contracts. If an individual is directly involved with the business, then granting of DIBS hours would be feasible due to the benefit of the ongoing partnership. When no business relationship exists, it would be preferable for Jorgenson to make the initial contact and build the relationship from the start; in that case no DIBS would be conferred to a party outside of the immediate business relationship.

### ***Winter Classic***

Jorgenson updated the board on the most recent meeting with the Winter Classic Committee, Mike Amundson and the West Fargo Athletic Director. As this tournament will begin as a High School event and then transition to a youth tournament sponsored by the Stampede several clarifications were made during the meeting. West Fargo Hockey Association will have no charge incurred for the ice during the tournament and there will also be no admission charge to attend the event. Keeping in mind the future potential of the event Jorgenson would like to ensure that the initial event is executed properly to allow for future growth. Costs that we will be responsible for as an organization will be the rental of back-up ice at Veterans Memorial Arena and the cost for tournament referees. In the event that the ice at Veterans Arena is not needed for the tournament, we will utilize it in an alternative way for WFHA. Midcontinent Communications will be covering the High School games and there may be an opportunity for them to cover some of the Winter Classic games that the Stampede will be hosting.

### ***Park Board Meeting***

Next week on August 24th, 2021 a meeting is planned between the West Fargo Park District and the WFHA employees to address several topics. Among those to be discussed will be ice rental, sponsorships in Veterans Memorial arena outside of the ice and dasher boards.

### ***Dasher Board and Banner Process***

Jorgenson has been exploring potential options for vendors regarding the production, upkeep, installation and care of the dasher boards and banners. The current process appears to be cumbersome and could use some streamlining to facilitate a smoother transition between seasons. Potential exists for future growth with the amount of dasher boards and banners that are being utilized for the organization which would benefit from an organized structure to maximize the efficiency of this component. Jorgenson has met with Jamie Olson to review the current size of the dasher boards and banners along with maps of the placement to gain a better understanding of this process. Jorgenson has also been in contact with Kuehne regarding more specifics on current placement of dasher boards, specs, drawings and options for banners.

### ***Live YouTube Games***

Currently WFHA utilizes LiveBarn for remote viewing of live games at Veterans Memorial Arena. Maintenance of the equipment for LiveBarn is occurring in preparation for the upcoming season. This includes ongoing work to secure the ability to view live games in Veterans Rink 2 in the Main Lobby of Veterans Memorial Arena. Chase Miller, a former KFGO employee, is transitioning to R&G broadcasting and will be conducting the play-by-play for West Fargo sporting events. Jorgenson has been in conversation with Miller regarding possible opportunities to livestream, broadcast and announce some specific Stampede events such as state tournaments that we may host. Conversations continue to take place regarding social media, presence of the Stampede and WFHA in this facet and what potential this may hold for the organization in the future.

### ***Employee Goal Setting***

Employees at WFHA are beginning the task of goal setting and have completed activities related to the initiation of the goals. These bullet point goals would be utilized for the purpose of identifying areas of growth and improvement within the organization. Goals will provide a process to follow and will be utilized at an employee 6-month review and again at the yearly review. Jorgenson has also been working with Wilson to further define and clarify the role of Operations Manager with more specific responsibilities and structure as it evolves.

**Hockey Operations****Gregoire/Kisell**

Gregoire orally recapped an update sent out to the board regarding the current status of hockey operations. Flooring for Veterans Arena has been ordered and is due to arrive by the end of August. This is currently on schedule for installation to be complete by the start of the season. Painting that is to take place in Veterans Arena has been stalled due to the humidity in the air and the wall surface being too wet to be painting. Once a sample has been painted Gregoire will continue to monitor the status of the project. Disassembling of the hockey treadmill has been claimed by three volunteers for DIBS hours. To date they have been unable to coordinate schedules to begin the task. Gregoire continues to check-in with them and once the equipment is taken apart it will be removed by the buyer. Storage benches have been constructed by Jamie Olson which will allow us to store our equipment when not in use during practice and/or camps.

Summer camps are nearing the end of the completion with August being the most highly attended month. This seems to be the optimal time to offer a summer camp in contrast with the busy months of June and July. Fall camp registration is open with some spots starting to fill but many available slots as well. Each camp offering has attendees for at least one section with a second section being available as well. The format of 3 on 3 has been combined with skill work to provide a more comprehensive experience.

Registration numbers for the 2021-2022 season is looking strong with a total of 579 players for the season. With the later registration deadline for Mites and Termites, along with the Intro to Hockey program participants that register after their session, WFHA could have the potential to surpass 600 members this year. No Junior Gold program will be offered through Stampede Hockey this season. Last year's state championship teams from West Fargo Stampede will be participating in the West Fest Parade to celebrate their First-Place finishes, recognize their accomplishments and promote the success of our organization.

In preparation for the projected uptick in COVID cases and related concerns, Gregoire and Wilson are reviewing the policies and procedures from the 2020-2021 season. Decisions will be made on how to proceed going forward for the 2021-2022 season in regards to several changing aspects of the ongoing pandemic that may present themselves over the course of the next few months.

**Gaming Operations****Campbell/Nelson**

Campbell has been presented with a completed preliminary list of guns for the Gun Raffle from Scheels. There have been 300 guns chosen valued at a total of \$135,000. Campbell stated that Nelson has been able to meet with the committee for Center Ice. The committee is working on securing silent auction items and a DJ for the event has been hired. Tickets for the event are in the process of being printed.

E-Tabs continue to be a strong source of revenue for our charitable gaming at all of the sites with this option. Kindred Spirits will change owners on September 1<sup>st</sup>, 2021 with a current contract in place for the gaming to continue with WFHA. WFHA is continuing the process with the City of Fargo for approval to add e-tabs at Fort Knox.

**Bylaw Updates and Approval****Aughinbaugh**

Aughinbaugh communicated to the general membership proposed changes to the WFHA bylaws in accordance with the 30-day timeline. Within the 30 days no member communicated opposition or provided feedback to consider in regards to the proposed changes. Aughinbaugh reviewed the changes for the attendees at the meeting. Changes will be made for the addition of the Executive Director position, a description of the position and language related to this new position. There will also to be a change in title from *Gaming Manager* to *Gaming Director* which will create cohesive titles among the WFHA Employees. The updated document will be sent to Wilson and posted to the WFHA Website.

Benson made a motion to approve the changes as presented to the Board of Directors and the WFHA Membership. Motion was seconded by Thayer. Approved by all; motion was passed without dissent.

Aughinbaugh shared a handout of the Limits of Authority Policy with the board members. The document reflected current language and proposed changes to the policy as a result of the addition of the Executive Director position. Changes also reflect updates to the title of Gaming Director (formerly Gaming Manager) within the policy. These changes take place on page 3 of the document with additions highlighted in yellow and deletions represented with a strikethrough. Located on page 3 is Schedule A which outlines and clarifies required signatures for banking documents, check signatures, purchasing of goods and services, short term leases, ice rental contracts and gaming site contracts. Schedule B, located on page 4, reflects a change in the title of Gaming Director. The proposed changes streamline, expedite and clarify the previous process now that a strong organizational structure exists within the WFHA office employees. Clarification was given to the board that in regards to signing a lease the Executive Director retains this capability provided that the consent to enter into a lease was first presented to the Board of Directors and approved.

Thayer made a motion to approve the proposed changes and updates to the Limits of Authority Policy as provided to the Board of Directors. Motion was seconded by Haider. Approved by all; motion was passed without dissent.

**Adjournment****Aughinbaugh**

**Meeting was adjourned at 6:45 p.m. by President Alex Aughinbaugh.**

**Board of Directors**

*Alex Aughinbaugh, President*

*Josh Benson, Past President*

*Scott Haider, Executive Vice President*

*Jareb Raan, Treasurer*

*Sarah Elkins, Secretary*

*Kelly Kisell, Director of Hockey Operations*

*James Cailao, Director of Tournaments*

*Seth Rehm, Director of Compliance & Safe Sport*

*Kayla Goebel, Director of Membership & Recruitment*

*Ryan Thayer, Director of Business Operations*

*Brent Kuehne, Director of Facilities & Equipment*

*Kristen Cigelske, Director of Communications & Marketing*

*Eric Nelson, Director of Fund Raising & Gaming*

West Fargo Hockey Association, Inc.  
 Statements of Financial Position  
 June 30, 2021 and June 30, 2020

	June 30, 2021	June 30, 2020
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 220,674.00	\$ 196,636.00
WSB-Club Account	165,376.21	251,329.54
WSB-Gaming Account	1,166,412.26	283,418.61
WSB-Trust Account	748,862.13	246,394.40
WSB-Future Savings Account	157,735.37	157,394.66
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>2,459,188.86</u>	<u>1,135,302.10</u>
Accounts Receivable		
Miscellaneous Receivables	0.00	900.00
Advertising Receivable	2,500.00	1,500.00
Dibs Receivable	<u>0.00</u>	<u>6,940.00</u>
Total Accounts Receivable	<u>2,500.00</u>	<u>9,340.00</u>
Other Current Assets		
Prepaid Insurance	3,107.63	3,376.45
Prepaid Rent	5,210.00	0.00
Prepaid Tournament Expenses	93,104.62	44,390.00
Gaming Inventory	<u>3,526.20</u>	<u>3,067.70</u>
Total Other Current Assets	<u>104,948.45</u>	<u>50,834.15</u>
Total Current Assets	<u>2,566,637.31</u>	<u>1,195,476.25</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	67,325.48	76,113.67
Hockey Equipment	170,071.88	174,746.88
Accumulated Depreciation	<u>(226,632.16)</u>	<u>(205,333.67)</u>
Total Fixed Assets	<u>17,489.44</u>	<u>52,251.12</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,584,126.75</u></u>	<u><u>\$ 1,247,727.37</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

June 30, 2021 and June 30, 2020

	June 30, 2021	June 30, 2020
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 698.43	\$ 83,324.31
Accrued Rent	0.00	975.00
Current Portion of LT Debt	0.00	19,305.19
Accrued Expenses	900.00	0.00
Accrued Gaming Tax	173,062.63	42,610.00
Accrued Wages	19,609.17	12,002.03
Payroll Liabilities	<u>3,067.24</u>	<u>1,460.66</u>
Total Current Liabilities	<u>197,337.47</u>	<u>159,677.19</u>
Long Term Liabilities		
PPP Loan Proceeds	0.00	120,600.00
Less Current Portion of LT Debt	<u>0.00</u>	<u>(19,305.19)</u>
Total Long Term Liabilities	<u>0.00</u>	<u>101,294.81</u>
Total Liabilities	<u>197,337.47</u>	<u>260,972.00</u>
Net Assets		
Temp Restricted Net Assets	8,442.29	8,442.29
Net Assets Without Restrictions	978,313.08	653,556.58
Change in Net Assets Without Restrictions	<u>1,400,033.91</u>	<u>324,756.50</u>
Total Net Assets	<u>2,386,789.28</u>	<u>986,755.37</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 2,584,126.75</u></u>	<u><u>\$ 1,247,727.37</u></u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (4,831.42)	\$ (18,278.42)	\$ 0.00
Bingo	26,128.84	339,992.36	18,001.05
Blackjack & Paddlewheel	22,354.00	314,589.50	25,448.00
Daubers	316.00	2,269.97	10.00
Etabs	251,911.75	2,218,163.62	156,161.00
Gun Raffle Income Receipts	0.00	262,645.00	0.00
Gun Raffle Prizes Exp	0.00	(172,558.32)	0.00
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	720.00	120.00
Meat Raffle Prizes Exp	0.00	0.00	(300.00)
Pull Tabs	30,440.00	367,979.80	27,873.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	0.00	11,035.75	0.00
Winter/Fall Raffle Receipts	0.00	211,270.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	(51,231.16)	(1,500.00)
	<u>326,319.17</u>	<u>3,498,198.10</u>	<u>225,813.05</u>
 Total Net Gaming Proceeds			
	<u>326,319.17</u>	<u>3,498,198.10</u>	<u>225,813.05</u>
 Gaming Expenses - Direct			
Bad Debt Expense	0.00	800.00	0.00
Prize Board Prizes	1,720.76	10,138.89	0.00
Bingo Cards	1,877.15	4,563.82	1,188.80
Etab Expense	48,057.82	518,327.41	35,137.30
Gaming Licenses & Fees	750.00	1,650.00	0.00
Gaming Tax	78,952.67	474,684.51	28,416.66
Gaming Supplies	1,063.02	8,632.29	275.00
Gun Raffle Advertising	9.99	815.60	0.00
Miscellaneous - Gaming	0.00	242.39	0.00
Payroll Taxes - Gaming	4,888.18	69,992.47	4,005.59
Pull Tabs Expense	3,592.47	27,217.13	3,019.65
Raffle Wheel Tickets	0.00	293.65	21.50
Rent - Gaming	7,685.00	92,570.00	7,835.00
Security	2,103.54	17,922.74	3,193.25
State of ND Gaming Stamp	0.00	0.00	126.70
Wages - Gaming	22,333.16	249,669.98	17,745.78
	<u>173,033.76</u>	<u>1,477,520.88</u>	<u>100,965.23</u>
 Total Gaming Expenses - Direct			
	<u>173,033.76</u>	<u>1,477,520.88</u>	<u>100,965.23</u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020
Gaming Expenses - Indirect			
Accounting - Gaming	0.00	25,785.55	1,418.95
Background Checks - Gaming	30.00	90.00	15.00
Bank Service Charges - Gaming	0.00	20.00	0.00
Computer Hardware	95.20	95.20	0.00
Copier Lease - Gaming	90.40	1,363.21	151.45
Depreciation - Gaming	717.41	9,934.02	1,244.23
Gaming Mileage	343.30	518.47	0.00
Health Insurance - Gaming	(13.24)	12,164.24	1,185.45
Insurance - Worker's Safety	0.00	454.56	75.76
Insurance - Gaming	955.46	5,850.97	331.94
Meals & Entertainment	0.00	120.24	0.00
Miscellaneous (Shared) - Gaming	0.00	1,010.31	0.00
Office Rent - Gaming	775.00	9,300.00	775.00
Office Supplies/Postage - Gaming	1,788.05	5,443.27	55.35
Office Telephone/Data - Gaming	393.22	3,709.37	243.12
Payroll Tax - Manager & Office	916.81	9,616.10	836.26
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	45.00	2,051.50	275.75
Uniforms - Gaming	1,217.24	4,952.16	1,559.84
Bonus - Manager & Office	0.00	7,500.00	0.00
Wages - Manager & Office	12,501.77	138,357.09	9,201.40
Wages - Vacation, Train, Count	690.00	7,973.79	765.57
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
Penalties & Fines	0.00	25.00	0.00
	20,545.62	243,561.55	18,135.07
Total Gaming Expenses - Indirect	20,545.62	243,561.55	18,135.07
Total Gaming Expenses	193,579.38	1,721,082.43	119,100.30
Net Gaming Revenue	132,739.79	1,777,115.67	106,712.75

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020
Program Revenue			
PPP Forgiveness Income	0.00	120,600.00	0.00
Charitable Donations	0.00	2,898.91	1,150.00
Royalty Income	0.00	36.49	0.00
Dasherboards	0.00	20,900.00	0.00
Advertising Sales	0.00	1,000.00	0.00
Apparel Sales Income	0.00	1,284.44	330.12
Contributions/Kickback Income	0.00	28.40	0.00
Dibs Receipts	0.00	1,356.67	0.00
Special Event Receipts	0.00	500.00	0.00
Fundraising - Other	1,486.67	6,150.00	0.00
Hockey Camps	750.00	40,721.85	540.00
Regular Season	0.00	264,086.31	0.00
Ice Time	0.00	1,067.50	0.00
Interest Income	166.68	345.23	39.23
Misc Income	0.00	1,015.38	0.00
Pins - Hockey Expenses	0.00	(2,660.62)	0.00
Pins - Hockey Receipts	0.00	32.50	0.00
Winter Classic Tournament	1,200.00	1,200.00	0.00
State Tournament	0.00	22,314.74	0.00
Tournament Income	0.00	2,949.09	0.00
	3,603.35	485,826.89	2,059.35
Total Program Revenue			
Program Expenses - Direct			
Hockey Equipment - Jerseys	183.75	3,447.35	0.00
Training Camp Expenses	0.00	3,942.68	696.06
Equipment	6,223.82	19,203.98	0.00
Advertising - Hockey	0.00	7,993.68	0.00
Apparel - Hockey	24.00	6,953.25	0.00
Payroll Taxes - Hockey	298.32	11,992.65	0.00
Wages - Coaches	160.00	65,905.00	0.00
Travel & Expenses - Coaches	33.00	37,873.29	1,881.25
Coaches - Other	0.00	5,912.96	0.00
Depreciation - Hockey	738.83	21,489.22	2,627.57
Evaluators	0.00	4,674.15	0.00
Ice Time Expense	94,630.00	259,879.60	0.00
Miscellaneous - Hockey	0.00	1,409.49	0.00
Officials	0.00	41,254.96	0.00
Participation Gift	0.00	1,472.75	0.00
Registration	0.00	19,693.19	0.00
Special Event	0.00	762.91	0.00
Staff Development	142.64	233.64	0.00
Supplies - Hockey	17.35	847.42	0.00
Tournament Entry Fees	(1,795.00)	102,456.99	0.00

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020
Tournament Ice	0.00	13,087.50	0.00
Tournament Expenses	(74.38)	255.03	0.00
U S A Hockey & NDAHA	0.00	353.00	0.00
Bonus - Hockey Director	0.00	5,000.00	0.00
Hockey Director - Travel Expenses	0.00	241.82	0.00
Wages - Hockey Director	<u>7,696.70</u>	<u>88,275.71</u>	<u>7,005.49</u>
 Total Program Expenses - Direct	 <u>108,279.03</u>	 <u>724,612.22</u>	 <u>12,210.37</u>
 Program Expenses - Indirect			
Square Credit Card Fees	0.00	51.93	0.00
Penalties & Fines	0.00	25.00	0.00
Bank Service Charges - Hockey	42.12	116.36	0.00
Computer - Hockey	95.20	860.33	0.00
Copier/Printing- Hockey	120.40	1,201.44	23.95
Faculty Expenses	42.99	42.99	0.00
Insurance - ND Worker's Safety	0.00	332.56	75.76
Insurance - Hockey	955.47	4,410.12	331.94
Interest Expense - Hockey	0.00	125.11	0.00
Office Furniture	0.00	1,023.16	0.00
Office Rent - Hockey	1,550.00	10,075.00	775.00
Office Supplies/Postage - Hockey	68.70	3,614.54	0.00
Payroll Taxes - Office Staff	873.14	14,943.13	758.85
Professional Fees - Hockey	0.00	21,258.83	392.65
Software	1,024.24	6,472.66	0.00
Sports Engine Processing Fees	99.44	6,603.94	86.05
Telephone/Data - Hockey	214.85	2,170.39	168.12
Wages - Office Manager	9,670.32	62,330.06	3,131.87
Hockey Support Expenses - Other	(4,204.50)	1,470.13	0.00
(Gain)/Loss on Sale of Hockey Assets	<u>0.00</u>	<u>1,168.75</u>	<u>0.00</u>
 Total Program Expenses - Indirect	 <u>10,552.37</u>	 <u>138,296.43</u>	 <u>5,744.19</u>
 Total Program Expenses	 <u>118,831.40</u>	 <u>862,908.65</u>	 <u>17,954.56</u>
 Net Program Revenue/Expense	 <u>(115,228.05)</u>	 <u>(377,081.76)</u>	 <u>(15,895.21)</u>
 Change in Net Assets Without Restriction	 <u>\$ 17,511.74</u>	 <u>\$ 1,400,033.91</u>	 <u>\$ 90,817.54</u>

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

SUPPLEMENTARY INFORMATION

DRAFT

# West Fargo Hockey Association, Inc.

## Remaining Budget Analysis For the Year Ended June 30, 2021

	July '20 - June '21	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (18,278.42)	\$ 0.00	\$ 18,278.42
Bingo	339,992.36	110,000.00	(229,992.36)
Blackjack & Paddlewheel	314,589.50	283,000.00	(31,589.50)
Daubers	2,269.97	4,500.00	2,230.03
Etabs	2,218,163.62	980,000.00	(1,238,163.62)
Gun Raffle Receipts	262,645.00	240,000.00	(22,645.00)
Gun Raffle Prizes	(172,558.32)	(180,600.00)	(8,041.68)
Hunting Tag Receipts	10,260.00	0.00	(10,260.00)
Meat Raffle Receipts	720.00	32,500.00	31,780.00
Meat Raffle Prizes	0.00	(5,600.00)	(5,600.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	367,979.80	258,000.00	(109,979.80)
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	1,340.00	17,500.00	16,160.00
Other Raffles	11,035.75	0.00	(11,035.75)
Winter Raffle Receipts	211,270.00	195,000.00	(16,270.00)
Winter/Fall Raffle Prizes Exp	(51,231.16)	(55,000.00)	(3,768.84)
Total Net Gaming Proceeds	<u>3,498,198.10</u>	<u>1,888,050.00</u>	<u>(1,610,148.10)</u>
Gaming Expenses - Direct			
Bad Debt Expense	800.00	0.00	(800.00)
Prize Board Prizes	10,138.89	0.00	(10,138.89)
Bingo Cards	4,563.82	0.00	(4,563.82)
Etab Expense	518,327.41	235,200.00	(283,127.41)
Gaming Licenses & Fees	1,650.00	1,350.00	(300.00)
Gaming Tax	474,684.51	211,248.75	(263,435.76)
Miscellaneous Gaming	242.39	0.00	(242.39)
Gaming Supplies	8,632.29	126,700.00	118,067.71
Gun Raffle Advertising	815.60	1,000.00	184.40
Payroll Taxes - Gaming	69,992.47	71,362.50	1,370.03
Pull Tabs Expense	27,217.13	0.00	(27,217.13)
Raffle Wheel Tickets	293.65	0.00	(293.65)
Rent - Gaming	92,570.00	81,300.00	(11,270.00)
Security	17,922.74	25,775.00	7,852.26
Wages - Gaming	249,669.98	259,500.00	9,830.02
Total Gaming Expenses - Direct	<u>1,477,520.88</u>	<u>1,013,436.25</u>	<u>(464,084.63)</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 Year Ended June 30, 2021

	July '20 - June '21	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	1,000.00
Accounting - Gaming	25,785.55	25,000.00	(785.55)
Background Checks - Gaming	90.00	500.00	410.00
Bank Service Charges - Gaming	20.00	250.00	230.00
Copier Lease - Gaming	1,363.21	2,000.00	636.79
Depreciation - Gaming	9,934.02	11,000.00	1,065.98
Gaming Mileage	518.47	0.00	(518.47)
Health Insurance - Gaming	12,164.24	15,000.00	2,835.76
Insurance - Workers Comp	454.56	2,000.00	1,545.44
Insurance - Gaming	5,850.97	7,700.00	1,849.03
Meals and Entertainment	120.24	0.00	(120.24)
Miscellaneous (Shared) - Gaming	1,010.31	5,000.00	3,989.69
Office Rent - Gaming	9,300.00	9,300.00	0.00
Office Supplies/Postage - Gaming	5,443.27	3,500.00	(1,943.27)
Office Telephone/Data - Gaming	3,709.37	2,600.00	(1,109.37)
Office Supplies - Computer Hardw	95.20	2,500.00	2,404.80
Payroll Tax - Manager & Office	9,616.10	14,300.00	4,683.90
Penalties & Fines	25.00	0.00	(25.00)
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	2,051.50	2,000.00	(51.50)
Uniforms - Gaming	4,952.16	5,000.00	47.84
Bonus - Manager & Office	7,500.00	0.00	(7,500.00)
Wages - Manager & Office	138,357.09	130,000.00	(8,357.09)
Wages - Vacation, Train, Count	7,973.79	10,000.00	2,026.21
Gain/Loss on Sale of Assets	(2,830.31)	0.00	2,830.31
<b>Total Gaming Expenses - Indirect</b>	<b><u>243,561.55</u></b>	<b><u>251,650.00</u></b>	<b><u>8,088.45</u></b>
<b>Total Gaming Expenses</b>	<b><u>1,721,082.43</u></b>	<b><u>1,265,086.25</u></b>	<b><u>(455,996.18)</u></b>
<b>Net Gaming Revenue</b>	<b>1,777,115.67</b>	<b>622,963.75</b>	<b>(1,154,151.92)</b>
<b>COVID Adjustment - 10%</b>	<b><u>0.00</u></b>	<b><u>(62,296.38)</u></b>	<b><u>0.00</u></b>
<b>Adjusted Net Gaming Revenue</b>	<b><u>1,777,115.67</u></b>	<b><u>560,667.37</u></b>	<b><u>(1,216,448.30)</u></b>

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 Year Ended June 30, 2021

	July '20 - June '21	Budget	Remaining
<b>Program Revenue</b>			
PPP Forgiveness Income	120,600.00	0.00	(120,600.00)
Charitable Contributions	2,898.91	0.00	(2,898.91)
Royalty Income	36.49	0.00	(36.49)
Dasherboards & Wallboards	21,900.00	17,000.00	(4,900.00)
Apparel Sales Receipts	1,284.44	5,000.00	3,715.56
Contributions/Kickback Income	28.40	10,000.00	9,971.60
Dibs Income	1,356.67	5,000.00	3,643.33
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Special Event Proceeds	500.00	0.00	(500.00)
Fundraising - Other	6,150.00	0.00	(6,150.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration	40,721.85	43,800.00	3,078.15
Total Hockey Registration	264,086.31	248,000.00	(16,086.31)
Ice Time	1,067.50	15,000.00	13,932.50
Interest Receipts	345.23	150.00	(195.23)
Miscellaneous Receipts (Play-Up)	1,015.38	0.00	(1,015.38)
Pins - Hockey Expenses	(2,660.62)	0.00	2,660.62
Pins - Hockey Receipts	32.50	0.00	(32.50)
Winter Classic Tournament	1,200.00	0.00	(1,200.00)
State Tournament	22,314.74	15,000.00	(7,314.74)
Tournament Income	2,949.09	0.00	(2,949.09)
<b>Total Program Revenue</b>	<b>485,826.89</b>	<b>348,950.00</b>	<b>(136,876.89)</b>
<b>Program Expenses - Direct</b>			
Training Camp Expenses	3,942.68	0.00	(3,942.68)
Equipment Repairs	19,203.98	2,500.00	(16,703.98)
Advertising - Hockey	7,993.68	5,000.00	(2,993.68)
Apparel - Hockey	6,953.25	3,000.00	(3,953.25)
Payroll Taxes - Hockey	11,992.65	17,500.00	5,507.35
Wages - Coaches	65,905.00	190,000.00	124,095.00
Coaches Travel & Expense	37,873.29	0.00	(37,873.29)
Coaches - Other	5,912.96	0.00	(5,912.96)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	21,489.22	30,000.00	8,510.78
Evaluators	4,674.15	3,000.00	(1,674.15)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	0.00	5,700.00	5,700.00
Ice Time Expense	259,879.60	250,000.00	(9,879.60)
Miscellaneous - Hockey Signage	1,409.49	1,000.00	(409.49)
Misc. Membership/Recruitment	0.00	2,500.00	2,500.00
New Jerseys	3,447.35	5,000.00	1,552.65

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 Year Ended June 30, 2021

	July '20 - June '21	Budget	Remaining
NDAHA State Tourney Officials	187.00	0.00	(187.00)
Officials	41,067.96	30,000.00	(11,067.96)
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	1,472.75	1,500.00	27.25
Registration	19,693.19	18,000.00	(1,693.19)
Special Event	762.91	5,000.00	4,237.09
Supplies - Hockey	847.42	8,000.00	7,152.58
Staff Development	233.64	0.00	(233.64)
Tournament Entry Fees	102,456.99	100,000.00	(2,456.99)
State Tournament	255.03	5,000.00	4,744.97
Tournament Ice	13,087.50	0.00	(13,087.50)
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
USA Hockey & NDAHA	353.00	800.00	447.00
Travel Expenses - Hockey Director	241.82	2,500.00	2,258.18
Bonus - Hockey Director	5,000.00	0.00	(5,000.00)
Wages - Hockey Director	88,275.71	0.00	(88,275.71)
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Total Program Expenses - Direct	724,612.22	714,250.00	(10,362.22)

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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 Year Ended June 30, 2021

	July '20 - June '21	Budget	Remaining
Program Expenses - Indirect			
Square Credit Card Fees	51.93	0.00	(51.93)
Penalties & Fines	25.00	0.00	(25.00)
Bank Service Charges	116.36	0.00	(116.36)
Computer - Hockey	860.33	2,500.00	1,639.67
Copier/Printing- Hockey	1,201.44	650.00	(551.44)
Facility Expenses	42.99	0.00	(42.99)
Insurance-Workers Comp	332.56	2,500.00	2,167.44
Insurance - Hockey	4,410.12	2,500.00	(1,910.12)
Interest Expense	125.11	0.00	(125.11)
Meeting Expenses	0.00	750.00	750.00
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	1,023.16	0.00	(1,023.16)
Office Rent - Hockey	10,075.00	10,000.00	(75.00)
Office Supplies/Postage - Hockey	3,614.54	1,500.00	(2,114.54)
Payroll Taxes - Office Staff	14,943.13	0.00	(14,943.13)
Professional Fees - Hockey	21,258.83	10,000.00	(11,258.83)
Software	6,472.66	1,000.00	(5,472.66)
Sports Engine Processing Fees	6,603.94	2,500.00	(4,103.94)
Telephone/Data - Hockey	2,170.39	2,600.00	429.61
Wages - Business Manager	62,330.06	0.00	(62,330.06)
Hockey Support Expenses - Other	1,470.13	0.00	(1,470.13)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	138,296.43	39,000.00	(99,296.43)
Total Program Expenses - Indirect			
Total Program Expenses	862,908.65	753,250.00	(109,658.65)
Net Program Revenue/Expense	(377,081.76)	(404,300.00)	(27,218.24)
Change in Net Assets	\$ 1,400,033.91	\$ 218,663.75	\$ (1,181,370.16)

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

**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Activities - Blarney Stone**  
For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Blackjack & Paddlewheel	\$ 0.00	\$ 2,229.00	\$ 0.00	\$ 14,000.00	\$ 11,771.00
Etabs	13,658.50	146,804.58	10,158.50	47,500.00	(99,304.58)
Pulltabs	<u>2,182.00</u>	<u>24,311.00</u>	<u>0.00</u>	<u>21,000.00</u>	<u>(3,311.00)</u>
<b>Total Net Gaming Proceeds</b>	<u>15,840.50</u>	<u>173,344.58</u>	<u>10,158.50</u>	<u>82,500.00</u>	<u>(90,844.58)</u>
<b>Gaming Expenses - Direct</b>					
Etab Expense	3,103.82	31,407.41	1,429.56	11,400.00	(20,007.41)
Gaming Licenses & Fees	25.00	125.00	0.00	0.00	(125.00)
Gaming Supplies	0.00	0.00	0.00	7,500.00	7,500.00
Gaming Tax	6,294.66	21,346.22	1,278.36	9,075.00	(12,271.22)
Payroll Taxes - Gaming	0.00	0.68	0.00	3,575.00	3,574.32
Pull Tabs Expense	0.00	1,307.04	4.77	0.00	(1,307.04)
Rent - Gaming	300.00	3,600.00	300.00	3,600.00	0.00
Security	0.00	51.52	0.00	2,150.00	2,098.48
State of ND Gaming Stamp	0.00	0.00	28.00	150.00	150.00
Wages-Gaming	<u>0.00</u>	<u>3.50</u>	<u>0.00</u>	<u>13,000.00</u>	<u>12,996.50</u>
<b>Total Gaming Expenses - Direct</b>	<u>9,723.48</u>	<u>57,841.37</u>	<u>3,040.69</u>	<u>50,450.00</u>	<u>(7,391.37)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 6,117.02</u>	<u>\$ 115,503.21</u>	<u>\$ 7,117.81</u>	<u>\$ 32,050.00</u>	<u>\$ (83,453.21)</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 - Brewtus Brickhouse  
 For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ 11,004.00
Pulltabs	0.00	0.00	3,373.00
Winter/Fall Raffle Prizes Expense	<u>0.00</u>	<u>0.00</u>	<u>(1,500.00)</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>12,877.00</u>
Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	1,620.46
Payroll Taxes - Gaming	0.00	0.00	516.31
Pull Tabs Expense	0.00	0.00	923.20
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	193.20
Wages - Gaming	0.00	0.00	1,763.24
Total Gaming Expenses - Direct	<u>0.00</u>	<u>0.00</u>	<u>5,691.41</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 7,185.59</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 - Fort Noks**  
For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 5,121.00	\$ 59,510.50	\$ 827.00	\$ 65,000.00	\$ 5,489.50
Pull Tabs	<u>3,186.00</u>	<u>22,455.72</u>	<u>353.00</u>	<u>16,000.00</u>	<u>(6,455.72)</u>
Total Net Gaming Proceeds	<u>8,307.00</u>	<u>81,966.22</u>	<u>1,180.00</u>	<u>81,000.00</u>	<u>(966.22)</u>
Gaming Expenses - Direct					
Gaming License & Fees	150.00	250.00	0.00	0.00	(250.00)
Gaming Tax	2,668.81	11,078.53	148.49	8,910.00	(2,168.53)
Gaming Supplies	0.00	335.72	0.00	3,000.00	2,664.28
Payroll Taxes - Gaming	560.88	7,574.41	0.00	6,875.00	(699.41)
Pull Tabs Expense	394.03	1,358.50	15.63	0.00	(1,358.50)
Rent - Gaming	475.00	5,700.00	500.00	5,700.00	0.00
Security	565.29	2,468.23	25.76	2,700.00	231.77
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	<u>2,024.02</u>	<u>20,373.65</u>	<u>188.44</u>	<u>25,000.00</u>	<u>4,626.35</u>
Total Gaming Expenses - Direct	<u>6,838.03</u>	<u>49,139.04</u>	<u>878.32</u>	<u>52,335.00</u>	<u>3,195.96</u>
Net Gaming Revenue/Expense	<u>\$ 1,468.97</u>	<u>\$ 32,827.18</u>	<u>\$ 301.68</u>	<u>\$ 28,665.00</u>	<u>\$ (4,162.18)</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 - Happy Trails**  
For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 3,910.50	\$ 11,012.50	\$ 0.00	\$ 0.00	\$ (11,012.50)
Pull Tabs	<u>203.00</u>	<u>2,498.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,498.00)</u>
Total Net Gaming Proceeds	<u>4,113.50</u>	<u>13,510.50</u>	<u>0.00</u>	<u>0.00</u>	<u>(13,510.50)</u>
Gaming Expenses - Direct					
Etab Expense	1,002.76	2,248.94	0.00	0.00	(2,248.94)
Gaming Licenses & Fees	150.00	450.00	0.00	0.00	(450.00)
Gaming Tax	2,085.61	2,085.61	0.00	0.00	(2,085.61)
Gaming Supplies	0.00	2,000.00	0.00	0.00	(2,000.00)
Pull Tabs Expense	0.00	(254.80)	0.00	0.00	254.80
Rent - Gaming	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,500.00)</u>
Total Gaming Expenses - Direct	<u>3,238.37</u>	<u>8,029.75</u>	<u>0.00</u>	<u>0.00</u>	<u>(8,029.75)</u>
Net Gaming Revenue/Expense	<u>\$ 875.13</u>	<u>\$ 5,480.75</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (5,480.75)</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 - Hooligans**  
For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 0.00	\$ 3,276.00	\$ 0.00	\$ 0.00	\$ (3,276.00)
Blackjack & Paddlewheel	4,304.00	70,638.50	3,457.00	50,000.00	(20,638.50)
Etabs	36,039.00	395,243.00	26,542.25	150,000.00	(245,243.00)
Meat Raffle Receipts	0.00	360.00	120.00	15,000.00	14,640.00
Meat Raffle Prize Exp	0.00	0.00	(300.00)	0.00	0.00
Pull Tabs	2,789.00	66,489.00	5,563.00	30,000.00	(36,489.00)
Other Raffles	0.00	277.00	0.00	0.00	(277.00)
<b>Total Net Gaming Proceeds</b>	<u>43,132.00</u>	<u>536,283.50</u>	<u>35,382.25</u>	<u>245,000.00</u>	<u>(291,283.50)</u>
<b>Gaming Expenses - Direct</b>					
Bingo Cards	0.00	220.00	0.00	0.00	(220.00)
Etab Expense	9,482.66	103,984.29	8,746.14	36,000.00	(67,984.29)
Gaming Licenses & Fees	25.00	125.00	0.00	0.00	(125.00)
Gaming Tax	12,200.04	72,739.77	4,452.56	26,950.00	(45,789.77)
Gaming Supplies	237.60	917.20	7.72	20,000.00	19,082.80
Payroll Taxes - Gaming	696.73	11,769.72	685.47	6,875.00	(4,894.72)
Pull Tabs Expense	919.80	4,785.07	460.01	0.00	(4,785.07)
Raffle Wheel Tickets	0.00	0.00	21.50	0.00	0.00
Rent	975.00	11,700.00	975.00	12,900.00	1,200.00
State of ND Gaming Stamp	0.00	0.00	22.75	150.00	150.00
Security	268.00	2,583.12	167.44	4,075.00	1,491.88
Wages-Gaming	2,276.36	29,858.52	2,430.76	25,000.00	(4,858.52)
<b>Total Gaming Expenses - Direct</b>	<u>27,081.19</u>	<u>238,682.69</u>	<u>17,969.35</u>	<u>131,950.00</u>	<u>(106,732.69)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 16,050.81</u>	<u>\$ 297,600.81</u>	<u>\$ 17,412.90</u>	<u>\$ 113,050.00</u>	<u>\$ (184,550.81)</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 - Kindred Spirits Lounge**  
**For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020**

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Blackjack & Paddlewheel	\$ 0.00	\$ 8,967.00	\$ (808.00)	\$ 0.00	\$ (8,967.00)
Etabs	20,920.00	104,452.80	5,613.25	5,000.00	(99,452.80)
Meat Raffle Proceeds	0.00	0.00	0.00	40,000.00	40,000.00
Meat Raffle Prizes Exp	0.00	0.00	0.00	500.00	500.00
Pull Tabs	1,061.00	13,092.57	(270.00)	5,000.00	(8,092.57)
	<u>21,981.00</u>	<u>126,512.37</u>	<u>4,535.25</u>	<u>50,500.00</u>	<u>(76,012.37)</u>
<b>Total Net Gaming Proceeds</b>					
<b>Gaming Expenses - Direct</b>					
Etab Expense	4,218.08	24,032.84	1,076.12	9,600.00	(14,432.84)
Gaming Licenses & Fees	150.00	150.00	0.00	0.00	(150.00)
Gaming Tax	4,409.38	17,535.54	570.72	5,555.00	(11,980.54)
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	201.21	3,078.15	117.67	3,025.00	(53.15)
Pull Tabs Expense	178.40	514.34	3.58	0.00	(514.34)
Rent - Gaming	500.00	6,000.00	500.00	9,300.00	3,300.00
Security	144.65	1,415.42	83.46	1,475.00	59.58
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	710.21	7,870.10	396.43	11,000.00	3,129.90
	<u>10,511.93</u>	<u>60,596.39</u>	<u>2,747.98</u>	<u>41,805.00</u>	<u>(18,791.39)</u>
<b>Total Gaming Expenses - Direct</b>					
<b>Net Gaming Revenue/Expense</b>	<u>\$ 11,469.07</u>	<u>\$ 65,915.98</u>	<u>\$ 1,787.27</u>	<u>\$ 8,695.00</u>	<u>\$ (57,220.98)</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 - M J Saloon**  
**For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020**

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 18,253.00	\$ 222,121.05	\$ 18,001.05	\$ 110,000.00	\$ (112,121.05)
Blackjack & Paddlewheel	2,362.00	37,433.50	2,400.00	25,000.00	(12,433.50)
Daubers	316.00	2,269.97	10.00	4,500.00	2,230.03
Etabs	47,398.25	473,549.75	34,623.75	300,000.00	(173,549.75)
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	5,365.00	63,249.60	4,707.00	70,000.00	6,750.40
Other Raffles	0.00	7,575.75	0.00	0.00	(7,575.75)
<b>Total Net Gaming Proceeds</b>	<u>73,694.25</u>	<u>806,199.62</u>	<u>59,741.80</u>	<u>513,250.00</u>	<u>(292,949.62)</u>
<b>Gaming Expenses - Direct</b>					
Bingo Cards	1,877.15	4,343.82	1,188.80	0.00	(4,343.82)
Etab Expense	4,088.43	97,412.54	7,727.68	72,000.00	(25,412.54)
Gaming Licenses & Fees	25.00	125.00	0.00	0.00	(125.00)
Gaming Tax	23,476.04	110,039.92	7,518.00	56,457.50	(53,582.42)
Gaming Supplies	570.00	2,241.40	48.38	42,500.00	40,258.60
Miscellaneous - Gaming	0.00	182.03	0.00	0.00	(182.03)
Payroll Taxes - Gaming	1,352.82	17,942.27	820.05	31,625.00	13,682.73
Pull Tabs Expense	530.35	11,247.73	900.63	0.00	(11,247.73)
Rent - Gaming	2,135.00	25,620.00	2,135.00	19,200.00	(6,420.00)
Security	335.00	3,290.08	489.44	5,000.00	1,709.92
State of ND Gaming Stamp	0.00	0.00	26.60	150.00	150.00
Wages - Gaming	10,607.50	112,936.14	6,633.80	115,000.00	2,063.86
<b>Total Gaming Expenses - Direct</b>	<u>44,997.29</u>	<u>385,380.93</u>	<u>27,488.38</u>	<u>341,932.50</u>	<u>(43,448.43)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 28,696.96</u>	<u>\$ 420,818.69</u>	<u>\$ 32,253.42</u>	<u>\$ 171,317.50</u>	<u>\$ (249,501.19)</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 - Pub West**  
For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 0.00	\$ 11,201.00	\$ 0.00	\$ 0.00	\$ (11,201.00)
Blackjack & Paddlewheel	4,980.00	54,712.00	1,187.00	60,000.00	5,288.00
Etabs	38,353.25	333,195.10	31,321.00	170,000.00	(163,195.10)
Hunting Raffle Proceeds	0.00	10,260.00	0.00	0.00	(10,260.00)
Meat Raffle Proceeds	0.00	0.00	0.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	0.00	(5,600.00)	(5,600.00)
Pull Tabs	5,901.00	60,592.00	7,665.00	40,000.00	(20,592.00)
Raffle Board-Gun Raffle Income	0.00	1,340.00	0.00	0.00	(1,340.00)
Other Raffles	0.00	1,593.00	0.00	0.00	(1,593.00)
Winter/Fall Raffle Receipts	0.00	211,270.00	0.00	195,000.00	(16,270.00)
Winter Raffle Prizes Exp	0.00	(51,231.16)	0.00	(55,000.00)	(3,768.84)
<b>Total Net Gaming Proceeds</b>	<u>49,234.25</u>	<u>632,931.94</u>	<u>40,173.00</u>	<u>421,400.00</u>	<u>(211,531.94)</u>
<b>Gaming Expenses - Direct</b>					
Etab Expense	9,864.26	86,379.47	5,541.00	40,800.00	(45,579.47)
Gaming Licenses & Fees	25.00	125.00	0.00	0.00	(125.00)
Gaming Tax	2,113.29	83,667.94	5,055.43	53,020.00	(30,647.94)
Gaming Supplies	0.00	2,076.10	0.00	20,000.00	17,923.90
Payroll Taxes - Gaming	596.61	9,633.83	744.95	7,562.50	(2,071.33)
Pull Tabs Expense	319.58	2,192.19	638.37	0.00	(2,192.19)
Rent - Gaming	1,325.00	14,250.00	775.00	12,900.00	(1,350.00)
Security	268.00	2,923.93	257.60	4,075.00	1,151.07
State of ND Gaming Stamp	0.00	0.00	19.95	150.00	150.00
Wages - Gaming	1,843.73	25,459.99	2,277.79	27,500.00	2,040.01
<b>Total Gaming Expenses - Direct</b>	<u>16,355.47</u>	<u>226,708.45</u>	<u>15,310.09</u>	<u>166,007.50</u>	<u>(60,700.95)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 32,878.78</u>	<u>\$ 406,223.49</u>	<u>\$ 24,862.91</u>	<u>\$ 255,392.50</u>	<u>\$ (150,830.99)</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 - Red River Valley Fairgrounds  
 For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 0.00	\$ 262,645.00	\$ 0.00	\$ 240,000.00	\$ (22,645.00)
Gun Raffle Prizes	0.00	(172,558.32)	0.00	(180,600.00)	(8,041.68)
Raffle Boards - Center Ice	0.00	0.00	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	0.00	0.00	17,500.00	17,500.00
	<u>0.00</u>	<u>90,086.68</u>	<u>0.00</u>	<u>81,900.00</u>	<u>(8,186.68)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Bad Debt Expense	0.00	800.00	0.00	0.00	(800.00)
Gaming Licenses & Fees	150.00	50.00	0.00	0.00	(50.00)
Gaming Tax	(9,168.80)	13,753.15	0.00	5,906.25	(7,846.90)
Raffle Wheel Tickets	0.00	293.65	0.00	0.00	(293.65)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Gun Raffle Advertising	9.99	815.60	0.00	1,000.00	184.40
	<u>(9,008.81)</u>	<u>15,712.40</u>	<u>0.00</u>	<u>7,056.25</u>	<u>(8,656.15)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 9,008.81</u>	<u>\$ 74,374.28</u>	<u>\$ 0.00</u>	<u>\$ 74,843.75</u>	<u>\$ 469.47</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 - Rookies**  
For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 2,235.00	\$ 63,832.00	\$ 8,020.00	\$ 50,000.00	\$ (13,832.00)
Etabs	62,951.00	489,700.75	35,594.25	225,000.00	(264,700.75)
Pull Tabs	<u>4,841.00</u>	<u>67,158.31</u>	<u>3,145.00</u>	<u>55,000.00</u>	<u>(12,158.31)</u>
Total Net Gaming Proceeds	<u>70,027.00</u>	<u>620,691.06</u>	<u>46,759.25</u>	<u>330,000.00</u>	<u>(290,691.06)</u>
Gaming Expenses - Direct					
Etab Expense	16,445.91	110,039.37	8,065.02	54,000.00	(56,039.37)
Gaming Licenses & Fees	25.00	125.00	0.00	0.00	(125.00)
Gaming Tax	22,389.23	85,675.19	5,884.26	36,300.00	(49,375.19)
Gaming Supplies	255.42	941.31	203.25	24,500.00	23,558.69
Miscellaneous - Gaming	0.00	60.36	0.00	0.00	(60.36)
Payroll Taxes - Gaming	853.37	12,273.18	830.92	8,250.00	(4,023.18)
Pull Tabs Expense	821.91	3,851.74	(43.98)	0.00	(3,851.74)
Rent - Gaming	1,000.00	12,000.00	1,000.00	14,100.00	2,100.00
Security	335.00	3,264.32	231.84	4,150.00	885.68
State of ND Gaming Stamp	0.00	0.00	14.70	150.00	150.00
Wages - Gaming	<u>2,673.38</u>	<u>30,604.68</u>	<u>3,030.75</u>	<u>30,000.00</u>	<u>(604.68)</u>
Total Gaming Expenses - Direct	<u>44,799.22</u>	<u>258,835.15</u>	<u>19,216.76</u>	<u>171,450.00</u>	<u>(87,385.15)</u>
Net Gaming Revenue/Expense	<u>\$ 25,227.78</u>	<u>\$ 361,855.91</u>	<u>\$ 27,542.49</u>	<u>\$ 158,550.00</u>	<u>\$ (203,305.91)</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 - Traditions

For the Month and Year Ended June 30, 2021 and Month Ended June 30, 2020

	June 2021	July '20 - June '21	June 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo Prize Exp	\$ (4,831.42)	\$ (18,278.42)	\$ 0.00	\$ 0.00	\$ 18,278.42
Bingo	7,875.84	103,394.31	0.00	0.00	(103,394.31)
Blackjack & Paddlewheel	3,352.00	17,267.00	(639.00)	14,000.00	(3,267.00)
Etabs	28,681.25	264,205.14	12,308.00	47,500.00	(216,705.14)
Meat Raffle Income Receipts	0.00	360.00	0.00	0.00	(360.00)
Pull Tabs	4,912.00	48,133.60	3,337.00	21,000.00	(27,133.60)
Other Raffles	0.00	1,590.00	0.00	0.00	(1,590.00)
	<u>39,989.67</u>	<u>416,671.63</u>	<u>15,006.00</u>	<u>82,500.00</u>	<u>(334,171.63)</u>
<b>Total Net Gaming Proceeds</b>					
<b>Gaming Expenses - Direct</b>					
Prize Board Prizes	1,720.76	10,138.89	0.00	0.00	(10,138.89)
Etab Expense	(148.10)	62,822.55	2,551.78	11,400.00	(51,422.55)
Gaming Tax	12,484.41	56,762.64	1,888.38	9,075.00	(47,687.64)
Gaming Licenses & Fees	25.00	125.00	0.00	0.00	(125.00)
Gaming Supplies	0.00	120.56	15.65	7,500.00	7,379.44
Payroll Taxes - Gaming	626.56	7,720.23	290.22	3,575.00	(4,145.23)
Pull Tabs Expense	428.40	2,215.32	117.44	0.00	(2,215.32)
Rent - Gaming	975.00	12,200.00	975.00	3,600.00	(8,600.00)
State of ND Gaming Stamp	0.00	0.00	14.70	150.00	150.00
Security	187.60	1,926.12	1,744.51	2,150.00	223.88
Wages-Gaming	2,197.96	22,563.40	1,024.57	13,000.00	(9,563.40)
	<u>18,497.59</u>	<u>176,594.71</u>	<u>8,622.25</u>	<u>50,450.00</u>	<u>(126,144.71)</u>
<b>Total Gaming Expenses - Direct</b>					
<b>Net Gaming Revenue/Expense</b>	<u>\$ 21,492.08</u>	<u>\$ 240,076.92</u>	<u>\$ 6,383.75</u>	<u>\$ 32,050.00</u>	<u>\$ (208,026.92)</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
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