

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: December 17, 2018

6:00 PM West Fargo Sports Arena, West Fargo, ND

Board Members:

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

Absent: David Chapman, Rob Otterson, Ryan Endres

Quorum present? Yes

Others Present:

Gaming Manager: Jason Campbell

Hockey Director: Jason Gregoire

Others: Kristen Cigelske, Gene Astolfi, Summer Hammond, Jackie Peterson

PROCEEDINGS:

· *Meeting called to order* at 6:05 p.m. by President, Jessi Kuhn.

· *Minutes Approved* Motion made by Brent Kuehne to approve the November 17, 2018 minutes. Seconded by Anthony Houkom. Approved by all and passed without dissent.

Hockey Director Report

Jason Gregoire

Stampede Night at the Force

Stampede Night at the Force will be held on Saturday, December 29th. Information will be sent out by Communications.

Little Chippers for Stampede

Little Chippers games at the Force have been set up on March 2 for Mites and March 8 for Termites where teams play during pregame and intermissions. Will coordinate with Rob Otterson for communication and David Chapman for team managers to get them what they need.

Service Projects

Gregoire has asked each team to complete a service project this season. The 10U A & B teams were first to complete this challenge by making 200 ornaments for the Ronald McDonald House Charities. The 14U team also have completed the challenge by bell ringing for the Salvation Army. The efforts are being spearheaded by each team's coaches and team managers.

Tournament Hotel Feedback

Gregoire has received good feedback from away teams and hotels regarding team travel and gives kudos to coaches, parents and players.

Mite Stampede Cup

Nick Wynn and Gregoire are facilitating the Mite Stampede Cup this weekend, taking place Saturday, December 22nd starting at 8 am in both Vets 1 and Vets 2. Blue, white and yellow players have been placed on 8 teams and will play each other throughout the day, as well as have individual skills competitions for

each team. Winners of the tournament and first place winners of the skills competition will receive prizes. The winning team will also be the Spotlight Team at the Stampede Night at the Force.

Skating Clinics

Skating clinics have been set up for both Mites/8U and Squirts/10U. Mites/8U have been scheduled all of the way through the second half of the season. Squirts will get in as many times as we can, likely on Sunday nights after Goalie Clinic. There are challenges with the Peewee/12U and Bantam/14U schedule, so may utilize 30 minutes from their practice times as needed. These will be added to SportsEngine as they become available.

Squirt Winter Classic

Eli Duncan, Squirt Coordinator, has planned the Squirt Winter Classic taking place on Monday, January 21st, which is a Monday with no school in West Fargo. Teams will play at their own level in 45 minute games. Brewtus Brickhouse has donated pizzas for the event. Games will be played at the Elmwood outdoor rink with Vets open if the weather does not cooperate.

Summer Camps

Gregoire is working through the final details on Summer Camps and hopes to have the information out by the end of January 2019.

Boris Dorozhenko Camp

We plan to work with Boris Dorozhenko to explore holding a camp at Vets in July. This is a good space for this type of camp due to the amount of on-ice and off-ice activities and the space that Vets provides. Kuehne requested further engagement from Gregoire to ensure we are not wasting ice.

Scheduling

A clean-up of road game conflicts was completed by Gregoire. He also is asking for Team Manager engagement with schedule conflicts with an email going out from Chapman to his team soon.

Girls/Squirt International Ice

The Vets arenas will get busy the first weekend in January with Girls International renting ice in Vets 1 during that weekend, and the Stampede using Vets 2 ice. This will occur as well the first three weekends in February with Squirt International (A, B1, B/C) renting ice as well.

Tournament Outcomes

Our teams have been doing very well in their tournaments this season. Most recently, the Peewee A White won in the championship in Detroit Lakes this past weekend, and the Peewee A Blue team did a great job against AA teams in Roseau.

Coaches Meetings

Coaches meetings are scheduled every Sunday night at 5:00 p.m. for coaches and coordinators to attend. The prior evening, Brian Lee attended and spoke with the 25 coaches in attendance. Gregoire will continue to bring in guest speakers to help with coach education.

Jerseys

Knowing we have jersey challenges this season, Gregoire has some ideas that are far less expensive and much more reasonable. Kuehne has a committee working to evaluate our current needs, understand the current market, and present recommendations as well. Kuhn mentioned that SquadLocker.com also has

great options with a good discount and better kickbacks, so this should be considered as a part of this overall discussion.

Live Game Streaming

Ryan Endres has been looking into LiveBarn, as well as Gregoire inquiring with MyAthlete for live game streaming out of Vets 1 and 2. Honeyman felt it would be beneficial to get a couple of Go Pros or cameras to test it out. Gregoire also reported that the ICON in Grand Forks, ND has the "Red Pepper Cam," which is sponsored by the Red Pepper Restaurant. Endres is also looking into sponsorship options as a part of this overall project.

YouTube Channel

Gregoire has started a YouTube channel with only 5 clips uploaded so far, made up of 30 second shifts during a game between West Fargo and Moorhead. He hopes to work more on this and share with the membership.

Scheduling Gaps

Kuehne mentioned to Gregoire that the Vets staff would like to fill the gaps between games that we have on Saturdays and Sundays due to the open concessions and staffing.

Hockey Director Presence

Drew Likness gave kudos to Gregoire for his attendance at games and practices for the teams. Likness said it does mean a lot to both the parents at the players.

iPads on the Bench

Member, Gene Astofli, helps to coach his son's team and has been using his iPad as a tool to help the players visualize what he is seeing on the bench and feels it has helped quite a bit.

6:32 pm – Gregoire exits.

Presidents Report	Jessi Kuhn
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USA Hockey

All links for rosters will go out this week now that Kuhn has team manager email addresses. Once that has happened, she will work with Keith Holland from NDAHA to transition over all USA Hockey responsibilities such as rostering and registrar to Julie Fraser, Office Manager for WFHA

Squirt/Girls International Pins

Kuhn reports that three pin styles have been ordered with an option for a fourth, but the latter may take longer and not be available. Girls International starts January 3, 2019 so Kuhn will need to do an order form with the girls but will set up pin sales time slots for the Squirts. Kuhn had emailed information to Otterson but may work with Moos to email out to the girls group with the narrow timeframe.

WFHA Update Letter to NDAHA

Kuhn has been working to make updates to the letter per her discussion with Bob Bye, District representative for WFHA. The original letter that was approved by the board will have a few additions of details requested by Bye. Kuhn will send the letter to Bye and include the board in her response.

NDAHA Spring 2019 Meeting

It is anticipated that the WFHA Update letter will be presented to the NDAHA board at the April meeting of the NDAHA, where the board would review our request to be removed from probation. Kuhn said there was no new issues or complaints from NDAHA to her knowledge. She felt the Angels could be proposing a policy which would require players in the parochial school system to play within their association if teams are available. This would affect members who attend these schools and prefer to play for the WFHA as well as the waiver program for the association.

Financial Report	Josh Benson
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Accounting Transition

October financials have been sent to board members with formatting a bit rough due to changes in classes. This will cause some need interpretation for this year, but should be accurate for comparison by next year.

Gaming Account

Gaming Account has an estimated balance of \$340,000 as of Oct 1 which doesn't take into account \$163,000 paid for the guns when this report came out. This bill has since been paid.

Trust Account

Benson reported that Fieberger, Swanson & West had set up gaming payroll to come out of the WFHA Trust Account, which caused an overdraft in this account. The account has since been brought back to whole and the fees waived. When contacted, the accountant cited a statute which Benson disagrees in the interpretation of as he feels a trust account should not be used as an operational account. Benson has contacted a partner within the firm but had not received a response at this time. He expects a meeting between the Houkom, himself and the accountant in the immediate future to resolve this matter.

Accounting – Live Data

Office Manager, Julie Fraser, is currently processing live data on behalf of WFHA which includes accounts receivable, accounts payable and cutting checks.

Accounting Practice – ND State Gaming

Fraser will be heading out to Bismarck after the New Year to meet with ND State Gaming regarding accounting practices.

Payroll Changes

Fraser will also take over payroll January 1, 2019.

Dasher Boards

Benson reported that Brent and Bobbi Kuehne, Houkom and Benson met regarding the status of the outstanding Dasher Board collection process. Brent Kuehne updated that we have currently collected over \$16,000 as well as a \$200 Spicy Pie gift card due to the efforts Bobbi has been putting in to collect on these accounts.

Financial Committee

Financial Committee has met once and meet monthly either the Monday before or after the regularly scheduled board meeting. Plan for January 2019 meeting is to review Policies and Procedures.

Foundation Committee

Benson reported that with the board appointing Drew Likness to assess the creation of a Foundation for West Fargo Hockey Association, part of this process would be to mark funds for a specific purpose. Benson discussed options for items such as Grow the Game, Equipment, and Facilities. Honeyman felt the first step would be to assess the overall needs before making any decision regarding this matter. Kuehne asked to be a part of any further discussions regarding this matter if they occur.

Business Operations Update	Anthony Houkom
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Business Meeting with Membership

Houkom and Benson met with David Chapman, Director of Membership & Recruitment, to discuss how the office manager is currently supporting tasks previously held by team managers. Processes were set up to within the office to book hotels due to unforeseen issues in the 2018-2019 season such as late tournaments, cancellation of credit cards, etc. Discussions will continue to improve the process for all coaches, team managers, parents/players and the financial office as we plan for next season.

Member Inquiry	Summer Hammond
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Summer Hammond previously had requested the board audience to address concerns and was asked by Kuhn to speak. Hammond has a second year squirt and is currently the team manager. Hammond's overall concern was over changes in games, tournament conflicts, as well as poor communication to both team managers and parents. In brief summary:

- 1) A changing schedule within WFHA and other associations or sports is nothing new, and often not always due to the home association. It's recommended that Hammond's coach should inquire with the Coordinator or Hockey Director if the reason for change in date/time/location or cancellation is something their team requires otherwise constant checking of the schedule was advised. Concern regarding short-notice schedule changes will be relayed to Gregoire in his absence.
- 2) Two Squirt B teams had a particular tournament on their schedule, but only one team had been signed up. This was an administrative error when making the tournament. One team was allowed to go while the second team was registered for a different tournament.
- 3) Breakdown in communication with the team managers has been occurring all season. Hammond also did not understand the role of the Team Manager Liaison. Although Chapman was no present to speak to the team managers in general, Kuhn clarified that this season was unlike prior due to the major changes in board members and stated that improvements are planned for next season.
- 4) Delayed game over the prior weekend occurred as one of the refs did not show up for the game. As soon as this was brought to his attention, Gregoire contacted the facilitator of the FM Referees to troubleshoot the issue and located two refs to cover their game with a delay.

Facilities & Equipment Director Update**Brent Kuehne****Equipment Committee**

Kuehne is working to define an Equipment Committee to assist with inventory, storage and repair/replacement of items under his umbrella. This includes but not limited to: jerseys, socks, helmet stickers, pucks, nets, goalie equipment, bumpers, and rink dividers.

Branding

Original branding mockup presented to the board may be downsized as Jamie Olson, Manager of Veterans Memorial Arena, would prefer to be able to remove certain branding when they rent out the facility for other uses, such as the Toppers Car Show. Kuehne reports that he felt the whole concept had been approved by Olson when it was presented as the concept and products offered were not repositionable. Kuehne will continue to troubleshoot this issue but plans on getting banners started next week. Kuehne is also exploring an option seen at the H.A. Thompson Arena in North Fargo where panels can be screen printed and hung on the back side of the boards.

Tournament Director Update**Corey Moos****Squirt & Girls International Tournament**

Moos apologized for a previous error in communication regarding gate fees for both Girls and Squirt International where incorrect amounts and due dates were relayed to the team managers.

State Tournament Hosting

Moos stated the NDAHA have a pretty well-defined process and procedure for setting up the tournaments. He had created a Tournament Committee early on in the season, but with the unknown future of tournaments due to the NDAHA probation, most of his committee members found other opportunities. He is trying to get his committee members back together and recruit for additional members as needed to support these tournaments. Moos will be meeting with the FM Visitors Bureau to see what they can offer in support of the ND State Tournaments being hosted by West Fargo. Kuhn also recommended Moos contact the Force as they offer options to include in welcome packages for the tournament. Kuhn also recommended Moos understand hard numbers on what NDAHA provides financially to support the tournament versus the

2019-2020 Tournaments

The ability for the WFHA to host tournaments in the 2019-2020 season will be based on the NDAHA spring review. Kuhn stated that Gregoire wants to host 4 tournaments in the upcoming season but final approval will come from NDAHA. We need to decide how to proceed until a final decision is made as to not miss the window to book teams for our own tournaments.

Away tournaments for next year will be booked early on in the season as forecasting has already began.

Fundraising & Gaming Director Update**Eric Nelson****Winter Raffle**

The Winter Raffle Tickets are not yet back from the print shop but plan to be here by Wednesday (2 days). Due to the holiday vacation coming up on Friday (4 days), Nelson wants to make distribution as

easy as possible and plans to get them out to team managers as well as his presence at Vets lobby if necessary to get them out in time. This year we have increased prizes with a decreased spend and printing of 11,000 tickets. The timeline from distribution until drawing is about 45 days.

State Gaming Fine

Nelson reported that WFHA received a fine of \$250 due to lapsed site gaming authorization (for the fairgrounds) as a part of the Gun Raffle.

Compliance & SafeSport Director Update	Brad Saville
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Overall Activity

Saville reported that parents and players are generally following the process by first addressing with the coaches, then coordinators, and finally the hockey director before bringing to his attention.

Locker Rooms

Saville reported no issues with lack of supervision in the locker rooms. Jackie Peterson, audience member, feels that the coaches monitoring of the locker room isn't working at the squirt level as the coaches struggle to be both on the ice and in the locker room at all times. Kuehne reported in his coaching of a squirt team that he is getting ready in the locker room with the players and has found benefit in this. Kuehne has also reported that the Squirt Coordinator, Eli Duncan, has again covered the requirement for coaches to be in the locker room on skills night. Saville had created a document to share with the Hockey Director and VP of Hockey Ops to again reinforce the coach's responsibility for accountability and locker room behavior.

Kuehne reported as both a coach and parent that some of the younger paid coaches are afraid to exercise authority and administer punishment to the players. Saville will update his document and policies to clarify some of these issues. Saville should also work with Hockey Operations to educate and empower coaches at season start to handle these matters appropriately.

Injury Incident Forms

Saville inquired with the board as to what forms must be completed for injuries. Kuhn will inquire again with Bye as there is one NDAHA board member who is responsible and would have the correct form.

Concussions

Saville again inquired with the board on the status of the concussion policy. Kuhn is working with Gregoire and Benson's father (a doctor) to present at the next coaches meeting on January 6th. 0

OLD BUSINESS

Policy and Procedure - Technology

Joel Honeyman will be meeting with both Shana Wilson and Julie Fraser along with Jason Wright, a WFHA parent who works at Microsoft, to review some of the products offered by Microsoft to support nonprofits. The goal of this meeting is to understand specific software recommended by Wright in support of our current and future needs. Campbell asked if the Gaming side could be included in this process as well, so Campbell will provide copies of their procedures to Honeyman for review.

Gene Astolfi, audience member, felt it would be of benefit to explore the equipment that Microsoft offers non-profits as well. His prior mention of using his personal iPad for a coaching tool was how he felt this could be utilized.

Motion to adjourn by Honeyman. Seconded by Benson. Meeting adjourned at 8:31 pm.

Board of Directors

Jessi Kuhn, President

Drew Likness, Past President

Joel Honeyman, Executive Vice President

Josh Benson, Treasurer

Shana Wilson, Secretary

Ryan Endres, Director of Hockey Operations

Corey Moos, Director of Tournaments

Brad Saville, Director of Compliance & Safe Sport

David Chapman, Director of Membership & Recruitment

Anthony Houkom, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Rob Otterson, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

Next Board Meeting: Monday, January 21, 2019 at 6 p.m.

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West Fargo Hockey Association, Inc.
Statements of Financial Position
October 31, 2018 and 2017

	<u>Oct 31, 18</u>	<u>Oct 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
WSB-Gaming Account	340,023.67	17,189.09	322,834.58	1,878.14%
WSB-Trust Account	-997.26	8,553.15	-9,550.41	-111.66%
WSB-Club Account	301,008.60	202,317.54	98,691.06	48.78%
WSB-Future Savings Account	157,165.66	369,053.71	-211,888.05	-57.41%
FNB-Reserve Savings CC	128.89	128.89	0.00	0.0%
Total Checking/Savings	<u>797,329.56</u>	<u>597,242.38</u>	<u>200,087.18</u>	<u>33.5%</u>
Accounts Receivable				
Advertising Receivable	90,050.00	98,050.00	-8,000.00	-8.16%
Total Accounts Receivable	<u>90,050.00</u>	<u>98,050.00</u>	<u>-8,000.00</u>	<u>-8.16%</u>
Other Current Assets				
Allowance for bad debts	-56,350.00	-56,350.00	0.00	0.0%
Gaming site cash	93,017.00	69,542.00	23,475.00	33.76%
Prepaid rent	0.00	6,350.00	-6,350.00	-100.0%
Gaming inventory	6,901.40	5,021.24	1,880.16	37.44%
Total Other Current Assets	<u>43,568.40</u>	<u>24,563.24</u>	<u>19,005.16</u>	<u>77.37%</u>
Total Current Assets	<u>930,947.96</u>	<u>719,855.62</u>	<u>211,092.34</u>	<u>29.32%</u>
Fixed Assets				
Hockey equipment	174,545.82	172,055.83	2,489.99	1.45%
Gaming equipment	73,458.48	58,515.91	14,942.57	25.54%
Accumulated depreciation	-122,283.88	-81,600.21	-40,683.67	-49.86%
Total Fixed Assets	<u>125,720.42</u>	<u>148,971.53</u>	<u>-23,251.11</u>	<u>-15.61%</u>
TOTAL ASSETS	<u>1,056,668.38</u>	<u>868,827.15</u>	<u>187,841.23</u>	<u>21.62%</u>
LIABILITIES & NET ASSETS				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts payable	166,829.97	98,054.37	68,775.60	70.14%
Total Accounts Payable	<u>166,829.97</u>	<u>98,054.37</u>	<u>68,775.60</u>	<u>70.14%</u>
Other Current Liabilities				
Accrued Expenses	396.80	0.00	396.80	100.0%
Accrued wages	29,012.82	16,641.85	12,370.97	74.34%
Accrued gaming tax	22,195.00	5,034.00	17,161.00	340.9%
Accrued payroll taxes	5,695.01	1,094.95	4,600.06	420.12%
Accrued sales tax	31.28	43.81	-12.53	-28.6%
Total Other Current Liabilities	<u>57,330.91</u>	<u>22,814.61</u>	<u>34,516.30</u>	<u>151.29%</u>
Total Current Liabilities	<u>224,160.88</u>	<u>120,868.98</u>	<u>103,291.90</u>	<u>85.46%</u>
Total Liabilities	<u>224,160.88</u>	<u>120,868.98</u>	<u>103,291.90</u>	<u>85.46%</u>
NET ASSETS				
Opening unrestricted net assets	486,124.06	586,602.90	-100,478.84	-17.13%
Opening temp restrict net asset	8,442.29	11,617.28	-3,174.99	-27.33%
Net Income	337,941.15	149,737.99	188,203.16	125.69%
Total Net Assets	<u>832,507.50</u>	<u>747,958.17</u>	<u>84,549.33</u>	<u>11.3%</u>
TOTAL LIABILITIES & NET ASSETS	<u>1,056,668.38</u>	<u>868,827.15</u>	<u>187,841.23</u>	<u>21.62%</u>

NO ASSURAND IS PROVIDED ON THESE FINANCIAL STATEMENTS
THESE FINANCIAL STATEMENTS OMIT SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY ACCOUNTING
PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

West Fargo Hockey Association, Inc.
Statements of Activities By Class
For The Month Ending October 31, 2018 and 2017

	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change			
	Brewtus Brickhouse			Fort Noks			Kindred Spirits Lounge			M & J Saloon			Other Gaming			Pub West			Rookies			Supporting		
Gaming Revenue/Expenses																								
Revenue																								
Other Types of Income																								
Miscellaneous Revenue	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	25.00	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Types of Income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	25.00	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Raffles	0.00	0.00	0.0%	0.00	0.00	0.0%	600.00	600.00	0.0%	0.00	420.00	-100.0%	0.00	0.00	0.0%	1,200.00	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Bingo - New	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	3,111.00	15,317.00	-79.69%	0.00	0.00	0.0%	0.00	1,525.00	-100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Blackjack & Paddlewheel - New	16,043.00	1,235.00	1,199.03%	1,845.00	1,332.00	0.39	77.00	898.00	-91.1%	0.00	7,840.00	-100.0%	0.00	0.00	0.0%	3,069.00	405.00	657.78%	5,021.00	4,445.00	0.13	0.00	0.00	0.0%
Daubers	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	387.34	-33.7%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Pull Tabs - New	6,102.00	5,568.00	9.59%	1,524.00	2,210.00	-31.1%	1,239.00	466.00	1.66	31,211.00	10,829.00	188.22%	0.00	0.00	0.0%	15,164.25	5,734.00	164.46%	20,727.45	7,643.00	1.71	0.00	0.00	0.0%
Gaming Revenue	22,145.00	6,803.00	225.52%	3,369.00	3,542.00	-0.05	1,916.00	1,964.00	-0.02	34,709.34	34,990.19	-0.8%	0.00	0.00	0.0%	19,458.25	7,664.00	153.89%	25,748.45	12,088.00	1.13	0.00	0.00	0.0%
Gaming Expense																								
Bank service charges	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	21.95	-1.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	10.00	0.00	1.00
Interest expense-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	22.32	-1.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Copier lease	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	144.27	131.60	0.10	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Rent-office	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	585.00	0.00	100.0%
Returned customer checks	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	120.00	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Insurance-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	613.50	-1.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Depreciation expense-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	500.00	-1.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Accounting-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	2,246.22	-1.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Security-gaming	437.50	0.00	100.0%	312.50	0.00	1.00	108.00	0.00	1.00	462.50	0.00	100.0%	105.00	2,188.80	-0.95	400.00	0.00	100.0%	387.50	0.00	1.00	0.00	0.00	0.0%
Payroll taxes-other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	837.51	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Wages - manager and office	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	10,997.28	-1.00
Office supplies-postage-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	15.00	0.00	0.10	0.00	0.00	0.0%	0.00	0.00	0.0%	7.77	184.80	-0.96
Health Insurance-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	1,369.46	1,219.97	0.12	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Telephone	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	38.47	-100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	203.91	96.58	1.11
Wages	3,379.37	2,621.60	28.91%	2,193.24	1,703.43	0.29	1,298.29	1,096.60	0.18	11,370.96	11,869.38	-4.2%	446.00	0.00	1.00	3,164.54	3,409.62	-7.19%	3,173.81	2,645.16	0.20	7,687.34	0.00	1.00
Gaming Supplies	1,033.50	985.54	4.87%	103.84	391.17	-0.73	241.02	82.48	1.92	-125.81	3,820.90	-103.29%	0.00	0.00	0.0%	8,569.97	1,014.92	744.4%	479.45	1,352.81	-0.65	0.00	0.00	0.0%
Gaming Tax	0.00	345.00	-100.0%	0.00	191.00	-1.00	0.00	86.00	-1.00	0.00	3,242.00	-100.0%	0.00	0.00	0.0%	0.00	521.00	-100.0%	0.00	649.00	-1.00	0.00	0.00	0.0%
Payroll Tax	814.07	599.71	35.74%	528.87	417.59	0.27	312.51	250.44	0.25	2,783.75	2,624.17	6.08%	66.34	0.00	1.00	776.94	781.53	-0.59%	774.87	600.18	0.29	3,425.24	0.00	1.00
Rent	2,025.00	675.00	200.0%	1,425.00	475.00	2.00	1,425.00	475.00	2.00	1,385.00	1,385.00	0.0%	0.00	585.00	-1.00	2,325.00	775.00	200.0%	2,325.00	775.00	2.00	0.00	0.00	0.0%
Miscellaneous	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	3,000.00	-100.0%	150.00	0.00	1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Miscellaneous-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	155.48	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Gaming Expense	7,689.44	5,226.85	47.11%	4,563.45	3,178.19	0.44	3,384.82	1,990.52	0.70	15,996.40	25,979.92	-38.43%	2,296.07	8,522.35	-0.73	15,236.45	6,502.07	134.33%	7,140.63	6,022.15	0.19	11,919.26	11,278.66	0.06
Gain/Loss From Gaming Operations	14,455.56	1,576.15	817.14%	-1,194.45	363.81	-4.28	-1,468.82	-26.52	-54.39	18,712.94	9,010.27	107.69%	-2,296.07	-8,522.35	0.73	4,221.80	1,161.93	263.34%	18,607.82	6,065.85	2.07	-11,919.26	-11,278.66	-0.06
Net Gaming Revenue/Expense	14,455.56	1,576.15	817.14%	-1,194.45	363.81	-4.28	-1,468.82	-26.52	-54.39	18,712.94	9,010.27	107.69%	-2,296.07	-8,522.35	0.73	4,221.80	1,161.93	263.34%	18,607.82	6,065.85	2.07	-11,919.26	-11,278.66	-0.06
Program Revenue/Expense																								
Program Revenue																								
Regular Season	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Playmakers Fall camp income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Center Ice Celebration receipts	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Contributions income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Ice time income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Program Revenue	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Program Expense																								
Tech-Computer Expense-hockey	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Health insurance-hockey	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Apparel expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Ice time expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%
Coaches travel and expenses	0.00	0.00	0.0%	0.00	0.00																			

West Fargo Hockey Association, Inc.
Statements of Activities By Class
For The Month Ending October 31, 2018 and 2017

	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change	Oct 18	Oct 17	% Change
Gaming Revenue/Expenses	Total Gaming			Hockey			Total		
Revenue									
Other Types of Income									
Miscellaneous Revenue	25.00	0.00	100.0%	0.00	0.00	0.0%	25.00	0.00	100.0%
Total Other Types of Income	25.00	0.00	100.0%	0.00	0.00	0.0%	25.00	0.00	100.0%
Raffles	1,800.00	1,020.00	76.47%	0.00	0.00	0.0%	1,800.00	1,020.00	76.47%
Bingo - New	3,111.00	16,842.00	-81.53%	0.00	0.00	0.0%	3,111.00	16,842.00	-81.53%
Blackjack & Paddlewheel - New	26,055.00	16,155.00	61.28%	0.00	0.00	0.0%	26,055.00	16,155.00	61.28%
Daubers	387.34	584.19	-33.7%	0.00	0.00	0.0%	387.34	584.19	-33.7%
Pull Tabs - New	75,967.70	32,450.00	134.11%	0.00	0.00	0.0%	75,967.70	32,450.00	134.11%
Gaming Revenue	107,346.04	67,051.19	60.1%	0.00	0.00	0.0%	107,346.04	67,051.19	60.1%
Expense									
Bank service charges	10.00	21.95	-54.44%	0.00	0.00	0.0%	10.00	21.95	-54.44%
Interest expense-gaming	0.00	22.32	-100.0%	0.00	0.00	0.0%	0.00	22.32	-100.0%
Copier lease	144.27	131.60	9.63%	0.00	0.00	0.0%	144.27	131.60	9.63%
Rent-office	585.00	0.00	100.0%	0.00	0.00	0.0%	585.00	0.00	100.0%
Returned customer checks	120.00	0.00	100.0%	0.00	0.00	0.0%	120.00	0.00	100.0%
Insurance-gaming	0.00	613.50	-100.0%	0.00	0.00	0.0%	0.00	613.50	-100.0%
Depreciation expense-gaming	0.00	500.00	-100.0%	0.00	0.00	0.0%	0.00	500.00	-100.0%
Accounting-gaming	0.00	2,246.22	-100.0%	0.00	0.00	0.0%	0.00	2,246.22	-100.0%
Security-gaming	2,213.00	2,188.80	1.11%	0.00	0.00	0.0%	2,213.00	2,188.80	1.11%
Payroll taxes-other	0.00	837.51	-100.0%	0.00	0.00	0.0%	0.00	837.51	-100.0%
Wages - manager and office	0.00	10,997.28	-100.0%	0.00	0.00	0.0%	0.00	10,997.28	-100.0%
Office supplies-postage-gaming	22.77	184.80	-87.68%	0.00	0.00	0.0%	22.77	184.80	-87.68%
Health Insurance-gaming	1,369.46	1,219.97	12.25%	0.00	0.00	0.0%	1,369.46	1,219.97	12.25%
Telephone	203.91	135.05	50.99%	0.00	0.00	0.0%	203.91	135.05	50.99%
Wages	32,713.55	23,345.79	40.13%	10,690.00	0.00	100.0%	43,403.55	23,345.79	85.92%
Gaming Supplies	10,301.97	7,647.82	34.71%	0.00	0.00	0.0%	10,301.97	7,647.82	34.71%
Gaming Tax	0.00	5,034.00	-100.0%	0.00	0.00	0.0%	0.00	5,034.00	-100.0%
Payroll Tax	9,482.59	5,273.62	79.81%	670.98	0.00	100.0%	10,153.57	5,273.62	92.54%
Rent	10,910.00	5,145.00	112.05%	0.00	65.00	-100.0%	10,910.00	5,210.00	109.41%
Miscellaneous	150.00	3,000.00	-95.0%	0.00	0.00	0.0%	150.00	3,000.00	-95.0%
Miscellaneous-gaming	0.00	155.48	-100.0%	0.00	0.00	0.0%	0.00	155.48	-100.0%
Total Gaming Expense	68,226.52	68,700.71	-0.69%	11,360.98	65.00	17,378.43%	79,587.50	68,765.71	15.74%
Gain/Loss From Gaming Operations	39,119.52	-1,649.52	2,471.57%	-11,360.98	-65.00	-17,378.43%	27,758.54	-1,714.52	1,719.03%
Net Gaming Revenue/Expense	39,119.52	-1,649.52	2,471.57%	-11,360.98	-65.00	-17,378.43%	27,758.54	-1,714.52	1,719.03%
Program Revenue/Expense									
Revenue									
Regular Season	0.00	0.00	0.0%	34,307.50	26,649.46	28.74%	34,307.50	26,649.46	28.74%
Playmakers Fall camp income	0.00	0.00	0.0%	7,743.80	688.25	1,025.14%	7,743.80	688.25	1,025.14%
Center Ice Celebration receipts	0.00	0.00	0.0%	0.00	14,125.35	-100.0%	0.00	14,125.35	-100.0%
Contributions income	0.00	0.00	0.0%	1,525.00	25.00	6,000.0%	1,525.00	25.00	6,000.0%
Ice time income	0.00	0.00	0.0%	0.00	6,775.00	-100.0%	0.00	6,775.00	-100.0%
Total Program Revenue	0.00	0.00	0.0%	43,576.30	48,263.06	-9.71%	43,576.30	48,263.06	-9.71%
Expense									
Tech-Computer Expense-hockey	0.00	0.00	0.0%	203.66	0.00	100.0%	203.66	0.00	100.0%
Health insurance-hockey	0.00	0.00	0.0%	0.00	323.66	-100.0%	0.00	323.66	-100.0%
Apparel expense	0.00	0.00	0.0%	216.00	8,718.90	-97.52%	216.00	8,718.90	-97.52%
Ice time expense	0.00	0.00	0.0%	0.00	35,585.50	-100.0%	0.00	35,585.50	-100.0%
Coaches travel and expenses	0.00	0.00	0.0%	74.62	1,316.66	-94.33%	74.62	1,316.66	-94.33%
Center Ice Celebration expense	0.00	0.00	0.0%	0.00	7,568.83	-100.0%	0.00	7,568.83	-100.0%
Gun raffle expenses	0.00	0.00	0.0%	163,284.79	0.00	100.0%	163,284.79	0.00	100.0%
Tournament expense	0.00	0.00	0.0%	600.00	921.00	-34.85%	600.00	921.00	-34.85%
Tournament Entry Fees	0.00	0.00	0.0%	23,950.00	0.00	100.0%	23,950.00	0.00	100.0%
Wages-business manager	0.00	1,975.00	-100.0%	0.00	0.00	0.0%	0.00	1,975.00	-100.0%
Coaches	0.00	0.00	0.0%	7,083.34	13,406.67	-47.17%	7,083.34	13,406.67	-47.17%
Schedulers/Coordinators	0.00	0.00	0.0%	0.00	1,300.00	-100.0%	0.00	1,300.00	-100.0%
Payroll taxes-hockey	0.00	0.00	0.0%	742.25	1,400.84	-47.01%	742.25	1,400.84	-47.01%
Depreciation expense-hockey	0.00	0.00	0.0%	0.00	1,100.00	-100.0%	0.00	1,100.00	-100.0%
Officials	0.00	0.00	0.0%	396.80	0.00	100.0%	396.80	0.00	100.0%
Professional fees-hockey	0.00	0.00	0.0%	399.95	788.69	-49.29%	399.95	788.69	-49.29%
Insurance-hockey	0.00	0.00	0.0%	0.00	204.50	-100.0%	0.00	204.50	-100.0%
Registration expense	0.00	0.00	0.0%	7,676.44	0.00	100.0%	7,676.44	0.00	100.0%
Office rent - hockey	0.00	0.00	0.0%	65.00	0.00	100.0%	65.00	0.00	100.0%
Office supplies-postage-hockey	0.00	0.00	0.0%	442.90	755.99	-41.42%	442.90	755.99	-41.42%
Copier-printing expense-hockey	0.00	0.00	0.0%	23.95	23.95	0.0%	23.95	23.95	0.0%
Advertising-hockey	0.00	0.00	0.0%	0.00	247.26	-100.0%	0.00	247.26	-100.0%
Supplies-hockey	0.00	0.00	0.0%	2,082.57	12,564.34	-83.43%	2,082.57	12,564.34	-83.43%
Miscellaneous-hockey	0.00	0.00	0.0%	0.00	720.00	-100.0%	0.00	720.00	-100.0%
Total Program Expense	0.00	1,975.00	-100.0%	207,242.27	86,946.79	138.96%	207,242.27	88,921.79	133.06%
Net Program Revenue/Expense	0.00	-1,975.00	100.0%	-163,665.97	-38,683.73	-323.09%	-163,665.97	-40,658.73	-302.54%
Change in Net Assets	39,119.52	-3,624.52	1,179.3%	-175,026.95	-38,748.73	-351.7%	-135,907.43	-42,373.25	-220.74%

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS
THESE FINANCIAL STATEMENTS OMIT SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

West Fargo Hockey Association, Inc.
Statements of Activities By Class
For The Four Months Ending October 31, 2018 and 2017

	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change	Jul - Oct 18	Jul - Oct 17	% Change		
	Brewtus Brickhouse			Fort Noks			Kindred Spirits Lounge			M & J Saloon			Other Gaming			Pub West			Rookies			Supporting			Total Gaming				
Gaming Revenue/Expenses																													
Revenue																													
Other Types of Income																													
Miscellaneous Revenue	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	25.00	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	25.00	
Total Other Types of Income	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	25.00	0.00	100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	25.00	
Raffles	20,840.00	0.00	100.0%	0.00	0.00	0.0%	3,234.00	2,460.00	0.31	1,127.65	420.00	168.49%	0.00	0.00	0.0%	4,200.00	0.00	100.0%	0.00	300.00	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	29,401.65	
Bingo - New	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	31,646.00	53,990.00	-41.39%	0.00	0.00	0.0%	0.00	4,833.00	-100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	31,646.00	
Blackjack & Paddlewheel - New	42,700.00	17,214.00	148.05%	19,065.00	14,283.00	0.33	77.00	3,752.00	-9.98	22,576.00	26,703.00	-15.46%	0.00	0.00	0.0%	13,141.00	12,056.00	9.0%	12,972.00	20,929.00	-3.38	0.00	0.00	0.0%	0.00	0.00	0.0%	110,531.00	
Daubers	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	1,802.18	1,934.96	-6.86%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	1,802.18	
Pull Tabs - New	23,670.00	21,235.00	11.47%	8,476.00	13,620.00	-3.38	1,845.00	2,656.00	-3.31	84,895.80	48,152.00	76.31%	0.00	0.00	0.0%	30,585.25	13,845.00	120.91%	40,434.80	28,115.00	0.39	0.00	0.00	0.0%	0.00	0.00	0.0%	189,906.85	
Other Raffles	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	201,500.00	0.00	1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	201,500.00	
Gaming Revenue	87,210.00	38,449.00	126.82%	27,541.00	27,903.00	-0.01	5,156.00	8,868.00	-0.42	142,047.63	131,199.96	8.27%	201,500.00	0.00	1.00	47,951.25	30,734.00	56.02%	53,406.80	50,344.00	0.06	0.00	0.00	0.0%	0.00	0.00	0.0%	264,512.68	
Gaming Expense																													
Bank service charges	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	139.65	161.60	-1.14	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	10.00	0.00	1.00	149.65	
Interest expense-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	93.54	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Copier lease	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	599.76	545.59	0.03	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	599.76	
Rent-office	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	2,340.00	0.00	1.00	2,340.00	
Returned customer checks	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	-92.00	1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Insurance-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	1,219.50	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Depreciation expense-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	1,500.00	2,000.00	-0.25	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	1,500.00	
Accounting-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	4,487.25	8,440.58	-0.47	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	4,487.25	
Security-gaming	437.50	0.00	100.0%	312.50	0.00	1.00	108.00	0.00	1.00	462.50	0.00	100.0%	5,268.50	6,442.95	-0.18	400.00	0.00	100.0%	387.50	0.00	1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	7,376.50	
Payroll taxes-other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	3,582.65	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Wages - manager and office	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Office supplies-postage-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	12.88	0.00	100.0%	0.00	391.75	0.00	1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	35,093.23	45,273.31	-0.22	35,093.23
Health Insurance-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	5,388.50	5,450.34	-0.01	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	5,388.50	
Uniforms-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	894.14	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Telephone	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	153.88	-100.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	809.97	379.94	1.13	809.97	
Wages	11,184.73	9,932.93	12.6%	7,305.21	7,226.58	0.01	4,159.31	4,079.96	0.02	40,573.15	41,436.89	-2.08%	446.00	0.00	1.00	10,379.00	12,350.50	-15.96%	10,154.02	10,048.63	0.01	7,836.76	0.00	1.00	0.00	0.00	0.0%	92,038.18	
Gaming Supplies	4,271.61	2,793.58	52.92%	1,383.66	1,777.01	-0.22	396.67	376.67	0.05	3,164.58	6,943.10	-84.61%	0.00	0.00	0.0%	11,416.00	2,376.68	380.01%	4,062.75	3,497.24	0.16	0.00	0.00	0.0%	0.00	0.00	0.0%	24,699.47	
Gaming Tax	3,169.00	2,370.00	33.71%	1,631.00	1,661.00	-0.02	466.00	466.00	-0.04	9,637.00	9,850.00	-2.16%	0.00	0.00	0.0%	2,140.00	2,148.00	-0.37%	2,834.00	2,474.00	0.15	0.00	0.00	0.0%	0.00	0.00	0.0%	19,676.00	
Payroll Tax	2,691.72	2,395.24	12.98%	1,763.32	1,750.59	0.01	1,002.36	977.00	0.03	8,826.26	9,887.23	-0.62%	2,742.90	0.00	1.00	2,533.39	2,951.15	-14.17%	2,471.90	2,417.00	0.02	3,425.24	0.00	1.00	0.00	0.00	0.0%	26,457.09	
Rent	4,650.00	2,700.00	50.0%	2,850.00	1,900.00	0.50	2,850.00	1,900.00	0.50	5,540.00	5,540.00	0.0%	0.00	2,340.00	-1.00	4,650.00	3,100.00	50.0%	4,650.00	3,100.00	0.50	0.00	0.00	0.0%	0.00	0.00	0.0%	24,590.00	
Miscellaneous	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	1,325.38	-1.00	144.60	3,000.00	-95.18%	3,191.10	0.00	1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	3,335.70	
Miscellaneous-gaming	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	662.27	-1.00	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Total Gaming Expense	25,804.76	20,191.75	27.8%	15,245.69	14,315.16	0.07	8,989.34	9,148.01	-0.02	69,360.97	78,811.10	-11.99%	24,115.41	31,751.16	-0.24	31,520.39	22,928.73	37.47%	24,560.17	21,536.89	0.14	49,522.97	47,020.26	0.05	0.00	0.00	0.0%	249,116.70	
Gain/Loss From Gaming Operations	61,405.24	18,257.25	236.33%	12,295.31	13,587.82	-0.10	-3,830.34	-280.01	-12.68	72,686.66	52,388.86	38.74%	177,384.59	-31,751.16	6.59	16,430.86	7,805.27	110.51%	28,846.63	28,807.11	0.00	-49,522.97	-47,020.26	-0.05	0.00	0.00	0.0%	315,695.98	
Net Gaming Revenue/Expense	61,405.24	18,257.25	236.33%	12,295.31	13,587.82	-0.10	-3,830.34	-280.01	-12.68	72,686.66	52,388.86	38.74%	177,384.59	-31,751.16	6.59	16,430.86	7,805.27	110.51%	28,846.63	28,807.11	0.00	-49,522.97	-47,020.26	-0.05	0.00	0.00	0.0%	315,695.98	
Program Revenue/Expense																													
Program Revenue																													
Regular Season	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00	
Intro to Hockey camp income	0.00	0.00	0.0%	0.00	0.00	0.0																							

West Fargo Hockey Association, Inc.
Statements of Activities By Class
For The Four Months Ending October 31, 2018 and 2017

Gaming Revenue/Expenses	Jul - Oct 17		Hockey			Jul - Oct 18		Hockey		
	% Change		Jul - Oct 17	% Change		Jul - Oct 18	% Change		% Change	
Gaming Revenue/Expenses										
Revenue										
Other Types of Income										
Miscellaneous Revenue	0.00	100.0%	0.00	0.00	0.0%	25.00	0.00	100.0%		
Total Other Types of Income	0.00	100.0%	0.00	0.00	0.0%	25.00	0.00	100.0%		
Raffles	3,180.00	8.25	0.00	0.00	0.0%	29,401.65	3,180.00	824.58%		
Bingo - New	58,823.00	-0.46	0.00	0.00	0.0%	31,846.00	58,823.00	-46.2%		
Blackjack & Paddlewheel - New	94,937.00	0.16	0.00	0.00	0.0%	110,531.00	94,937.00	16.43%		
Daubers	1,934.96	-0.07	0.00	0.00	0.0%	1,802.18	1,934.96	-6.86%		
Pull Tabs - New	128,623.00	0.48	0.00	0.00	0.0%	189,906.85	128,623.00	47.65%		
Other Raffles	0.00	1.00	0.00	0.00	0.0%	201,500.00	0.00	100.0%		
Gaming Revenue	287,497.96	0.96	0.00	0.00	0.0%	564,812.68	287,497.96	96.46%		
Gaming Expense										
Bank service charges	161.60	-0.07	0.00	0.00	0.0%	149.65	161.60	-7.4%		
Interest expense-gaming	93.54	-1.00	0.00	0.00	0.0%	0.00	93.54	-100.0%		
Copier lease	545.59	0.03	0.00	0.00	0.0%	559.76	545.59	2.6%		
Rent-office	0.00	100.0%	0.00	0.00	0.0%	2,340.00	0.00	100.0%		
Returned customer checks	-92.00	100.0%	0.00	0.00	0.0%	0.00	-92.00	100.0%		
Insurance-gaming	1,219.50	-1.00	0.00	0.00	0.0%	0.00	1,219.50	-100.0%		
Depreciation expense-gaming	2,000.00	-0.25	0.00	0.00	0.0%	1,500.00	2,000.00	-25.0%		
Accounting-gaming	8,440.58	-0.47	0.00	0.00	0.0%	4,487.25	8,440.58	-46.84%		
Security-gaming	6,442.95	0.14	0.00	0.00	0.0%	7,376.50	6,442.95	14.49%		
Payroll taxes-other	3,592.65	-1.00	0.00	0.00	0.0%	0.00	3,592.65	-100.0%		
Wages - manager and office	45,273.31	-0.22	0.00	0.00	0.0%	35,093.23	45,273.31	-22.49%		
Office supplies-postage-gaming	1,367.01	-0.70	0.00	0.00	0.0%	4,124.00	1,367.01	-69.83%		
Health Insurance-gaming	5,450.34	-0.01	0.00	0.00	0.0%	5,388.50	5,450.34	-1.14%		
Uniforms-gaming	894.14	-100.0%	0.00	0.00	0.0%	0.00	894.14	-100.0%		
Telephone	533.82	0.52	0.00	0.00	0.0%	809.97	533.82	51.73%		
Wages	85,075.49	0.08	10,690.00	0.00	100.0%	102,728.18	85,075.49	20.75%		
Gaming Supplies	19,789.28	0.25	0.00	0.00	0.0%	24,699.47	19,789.28	24.94%		
Gaming Tax	18,989.00	0.05	0.00	0.00	0.0%	18,979.00	18,989.00	-4.69%		
Payroll Tax	20,378.63	0.30	2,993.23	0.00	100.0%	29,426.32	20,378.63	44.4%		
Rent	20,580.00	0.19	0.00	260.00	-100.0%	24,590.00	20,580.00	17.95%		
Miscellaneous	4,325.38	-0.23	0.00	0.00	0.0%	3,335.70	4,325.38	-22.88%		
Miscellaneous-gaming	662.27	-1.00	0.00	0.00	0.0%	0.00	662.27	-100.0%		
Total Gaming Expense	245,703.08	0.01	13,659.23	-260.00	-5,153.65%	262,776.93	245,903.08	6.84%		
Gain/Loss From Gaming Operations	41,794.88	6.55	-13,659.23	-260.00	-5,153.65%	302,036.75	41,534.88	627.19%		
Net Gaming Revenue/Expense	41,794.88	6.55	-13,659.23	-260.00	-5,153.65%	302,036.75	41,534.88	627.19%		
Program Revenue/Expense										
Program Revenue										
Regular Season	0.00	0.00	244,313.03	234,789.55	4.06%	244,313.03	234,789.55	4.06%		
Intro to Hockey camp income	0.00	0.0%	0.00	5,263.56	-100.0%	0.00	5,263.56	-100.0%		
Playmakers Fall camp income	0.00	0.00	32,775.28	38,764.25	-15.45%	32,775.28	38,764.25	-15.45%		
Playmakers Summer camp income	0.00	0.0%	6,491.25	9,189.60	-29.36%	6,491.25	9,189.60	-29.36%		
Stampede Goalie camp income	0.00	0.0%	960.00	0.00	100.0%	960.00	0.00	100.0%		
Apparel sales income	0.00	0.0%	0.00	205.46	-100.0%	0.00	205.46	-100.0%		
Center Ice Celebration receipts	0.00	0.00	0.00	35,251.32	-100.0%	0.00	35,251.32	-100.0%		
Advertising income	0.00	0.0%	1,425.00	43,950.00	-96.76%	1,425.00	43,950.00	-96.76%		
Contributions income	0.00	0.00	4,005.00	1,292.00	209.99%	4,005.00	1,292.00	209.99%		
Gun raffle receipts	0.00	0.0%	29,600.00	0.00	100.0%	29,600.00	0.00	100.0%		
3 vs. 3 League camp income	0.00	0.0%	4,169.65	2,519.74	65.48%	4,169.65	2,519.74	65.44%		
Ice time income	0.00	0.00	0.00	14,345.00	-100.0%	0.00	14,345.00	-100.0%		
Interest income	47.57	-58.38%	0.00	0.00	0.0%	19.80	47.57	-58.38%		
Stampede Squirt tourney income	0.00	0.0%	0.00	5,498.00	-100.0%	0.00	5,498.00	-100.0%		
Total Program Revenue	47.57	-0.58	323,739.21	391,068.48	-17.22%	323,759.01	391,116.05	-17.22%		
Program Expense										
Tech-Computer Expense-hockey	0.00	0.00	203.66	0.00	100.0%	203.66	0.00	100.0%		
Health insurance-hockey	0.00	0.00	0.00	1,294.64	-100.0%	0.00	1,294.64	-100.0%		
Apparel expense	0.00	0.00	2,160.00	8,718.90	-97.52%	2,160.00	8,718.90	-97.52%		
Board Member Stipend	0.00	0.0%	0.00	4,150.00	-100.0%	0.00	4,150.00	-100.0%		
Ice time expense	0.00	0.00	10,710.00	84,613.00	-87.34%	10,710.00	84,613.00	-87.34%		
Coaches travel and expenses	0.00	0.00	547.67	2,191.91	-75.01%	547.67	2,191.91	-75.01%		
Center Ice Celebration expense	0.00	0.00	0.00	20,424.30	-100.0%	0.00	20,424.30	-100.0%		
Gun raffle expenses	0.00	0.00	179,257.08	0.00	100.0%	179,257.08	0.00	100.0%		
Winter/Fall raffle expenses	7,198.93	-100.0%	0.00	0.00	0.0%	0.00	7,198.93	-100.0%		
U S A Hockey & NDANA	0.00	0.0%	50.00	0.00	100.0%	50.00	0.00	100.0%		
Tournament expense	0.00	0.00	600.00	10,684.25	-94.36%	600.00	10,684.25	-94.36%		
Tournament Entry Fees	0.00	0.00	33,150.87	38,084.49	-12.96%	33,150.87	38,084.49	-12.96%		
Wages-business manager	5,925.00	-0.33	0.00	1,975.00	-100.0%	3,960.00	7,900.00	-50.0%		
Coaches	0.00	0.00	31,118.36	37,446.68	-16.9%	31,118.36	37,446.68	-16.9%		
Schedulers/Coordinators	0.00	0.00	0.00	1,300.00	-100.0%	0.00	1,300.00	-100.0%		
Payroll taxes-hockey	0.00	0.00	742.25	3,984.96	-81.37%	742.25	3,984.96	-81.37%		
Depreciation expense-hockey	0.00	0.00	3,300.00	4,400.00	-25.0%	3,300.00	4,400.00	-25.0%		
Officials	0.00	0.0%	396.80	0.00	100.0%	396.80	0.00	100.0%		
Professional fees-hockey	0.00	0.00	2,016.05	2,784.68	-27.6%	2,016.05	2,784.68	-27.6%		
Equipment repairs-hockey	0.00	0.0%	0.00	530.00	-100.0%	0.00	530.00	-100.0%		
Insurance-hockey	0.00	0.00	0.00	204.50	-100.0%	0.00	204.50	-100.0%		
Registration expense	0.00	0.00	12,766.41	2,308.98	452.9%	12,766.41	2,308.98	452.9%		
Office rent - hockey	0.00	0.00	260.00	0.00	100.0%	260.00	0.00	100.0%		
Office supplies-postage-hockey	0.00	0.00	1,347.83	1,330.82	1.28%	1,347.83	1,330.82	1.28%		
Copier-printing expense-hockey	0.00	0.00	95.80	95.80	0.0%	95.80	95.80	0.0%		
Advertising-hockey	0.00	0.00	721.00	494.51	45.8%	721.00	494.51	45.8%		
Supplies-hockey	0.00	0.00	4,601.65	41,014.00	-88.78%	4,601.65	41,014.00	-88.78%		
Miscellaneous-hockey	0.00	0.00	1,803.18	1,757.59	2.59%	1,803.18	1,757.59	2.59%		
Total Program Expense	13,123.93	-0.70	283,904.61	269,789.01	5.23%	287,854.61	282,912.94	1.75%		
Net Program Revenue/Expense	-13,076.36	0.70	39,834.60	121,279.47	-67.16%	39,904.40	108,203.11	-66.82%		
Change in Net Assets	28,718.52	9.86	26,175.37	121,019.47	-78.37%	337,941.15	149,737.99	125.69%		

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS
THESE FINANCIAL STATEMENTS OMIT SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA