

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, September 16, 2019

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

### Board Members:

*Present:* Anthony Houkom, Brent Kuehne, Desirae Holum, Eric Nelson, Shana Wilson, Jareb Raan, Corey Moos, Josh Benson, Ryan Endres

*Absent:* Joel Honeyman, Rob Otterson, Brad Saville, Jessi Kuhn

### Others Present:

*Gaming Manager:* Jason Campbell

*Office Manager:* Julie Fraser

*Others:* Kristen Cigelske

## PROCEEDINGS:

**Meeting called to order** at 6:00 p.m. by Executive Vice President, Josh Benson.

Motion made by Brent Kuehne to approve the August 2019 board meeting minutes. Seconded by Eric Nelson. Approved by all and passed without dissent.

### Financial Report

**Jareb Raan**

Fraser had previously sent financials to the board for review and Raan asked if there were any questions to discuss. Benson reported concern about Ideal Cash Banks and requested a “best policy” to be implemented in the future. Balance of funds reports \$837k and should determine if amount to be placed into savings, money market, etc. to gain higher interest. Topic will be tabled for Raan, Benson and Houkom to review options and present to the board for discussion.

### Limit of Authority

**Josh Benson/Anthony Houkom**

Benson and Houkom did not have a final policy to provide at this time and will present in the near future.

### Update on Ice Contracts

**Brent Kuehne**

Kuehne and Fraser attended a meeting of the West Fargo Park District and requested the contract of \$125/hour for the first year, \$130/hour for the second year with agreed 1200 hours. Kuehne also presented our current usage and anticipated use to WFPD. Final contracts have yet to be signed.

### Gaming Review: Kindred Spirits & Fort Noks

**Eric Nelson**

Nelson presented a gaming review of Kindred Spirits and Fort Noks gaming sites per board request. Review of financials which included income per game, wages, rent and net for each site were reviewed along with discussions regarding trends.

*Endres entered.*

Nelson recommended improved financials for gaming per site, in addition to reviewing financials quarter to quarter versus month to month. It was requested that quarterly site updates and Annual Reviews (third week in April) are given to the board by Nelson and Campbell. Nelson will also implement a clear protocol for renewing leases at all sites, adding sites, and to create a better understanding of when expenses hit each gaming site. The protocols should be presented to the board within the next 6 months for a vote.

<b>Gaming Assistant Manager Role</b>	<b>Anthony Houkom</b>
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Houkom provided the board with job descriptions for leadership and training roles within the gaming business line along with an org chart. Because of an employee/personnel issue which is confidential information, Benson asked that the discussions be halted so that the board could have a closed-door meeting after all open topics were completed. The board agreed.

<b>Status Updates on Hockey Activity Calendar</b>	<b>Josh Benson</b>
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Review of key hockey activities was done by Benson on behalf of Honeyman, who was unable to attend. Benson reported the changes in the upcoming Parent Level meetings and requested board support to ensure these were successful.

**Benson closed the meeting at 7:02 p.m.**

**Meeting adjourned by Benson at 7:09 p.m.**

**Board of Directors**

*Joel Honeyman, President*

*Jessi Kuhn, Past President*

*Josh Benson, Executive Vice President*

*Jareb Raan, Treasurer*

*Shana Wilson, Secretary*

*Ryan Endres, Director of Hockey Operations*

*Corey Moos, Director of Tournaments*

*Brad Saville, Director of Compliance & Safe Sport*

*Desirae Holum, Director of Membership & Recruitment*

*Anthony Houkom, Director of Business Operations*

*Brent Kuehne, Director of Facilities & Equipment*

*Rob Otterson, Director of Communications & Marketing*

*Eric Nelson, Director of Fund Raising & Gaming*

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

West Fargo Hockey Association, Inc.

Statements of Financial Position

August 31, 2019 and 2018

	Aug 31, 2019	Aug 31, 2018
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 129,641.00	\$ 87,017.00
WSB-Club Account	202,493.69	263,624.89
WSB-Gaming Account	225,821.42	78,648.37
WSB-Trust Account	122,244.75	5,674.39
WSB-Future Savings Account	157,236.94	157,145.86
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>\$ 837,566.69</u>	<u>\$ 592,239.40</u>
Accounts Receivable		
Miscellaneous Receivable	\$ 650.00	\$ 0.00
Advertising Receivable	7,170.00	91,800.00
Allowance for Bad Debts	0.00	(56,350.00)
Dibs Receivable	<u>3,400.00</u>	<u>0.00</u>
Total Accounts Receivable	<u>\$ 11,220.00</u>	<u>\$ 35,450.00</u>
Other Current Assets		
Venue Rental Deposit	\$ 800.00	\$ 0.00
Gaming Inventory	4,054.84	8,586.25
Prepaid Rent	<u>4,675.00</u>	<u>3,175.00</u>
Total Other Current Assets	<u>\$ 9,529.84</u>	<u>\$ 11,761.25</u>
Total Current Assets	<u>\$ 858,316.53</u>	<u>\$ 639,450.65</u>
Fixed Assets		
Leasehold Impr. Fit-up	\$ 6,769.24	\$ 0.00
Gaming Equipment	73,257.42	73,458.48
Hockey Equipment	174,746.88	174,545.82
Accumulated Depreciation	<u>(169,310.06)</u>	<u>(120,683.88)</u>
Total Fixed Assets	<u>\$ 85,463.48</u>	<u>\$ 127,320.42</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 943,780.01</u></u>	<u><u>\$ 766,771.07</u></u>

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS  
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West Fargo Hockey Association, Inc.

Statements of Financial Position

August 31, 2019 and 2018

Aug 31, 2019

Aug 31, 2018

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$ 30,998.88	\$ 12,289.39
Accrued Gaming Tax	26,841.34	9,688.00
Accrued Payroll Taxes	0.00	2,039.52
Accrued Wages	18,326.29	13,115.46
Direct Deposit Liabilities	(183.17)	0.00
Payroll Liabilities	2,549.09	0.00
Sales Taxes Payable	0.00	72.35
Winner Withholding Payable	2,400.00	0.00

Total Current Liabilities	<u>\$ 80,932.43</u>	<u>\$ 37,204.72</u>
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Total Liabilities	<u>\$ 80,932.43</u>	<u>\$ 37,204.72</u>
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Net Assets

Temp Restricted Net Assets	\$ 8,442.29	\$ 8,442.29
Unrestricted Net Assets	653,556.58	486,240.72
Change in Net Assets	<u>200,848.71</u>	<u>234,883.34</u>

Total Net Assets	<u>\$ 862,847.58</u>	<u>\$ 729,566.35</u>
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TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 943,780.01</u></u>	<u><u>\$ 766,771.07</u></u>
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**West Fargo Hockey Association, Inc.**  
**Statements of Activities**  
For the One Month and Two Months Ended August 31, 2019 and 2018

	Aug 2019	Aug 2018	July-Aug '19
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 328.00	\$ 0.00	\$ 328.00
Bingo	12,419.00	10,884.00	20,789.00
Blackjack & Paddlewheel	32,338.00	32,156.00	50,851.00
Daubers	64.40	536.00	39.30
Etabs	75,515.75	0.00	126,275.75
Gun Raffle Receipts	13,200.00	29,600.00	31,200.00
Gun Raffle Prizes	0.00	(526.79)	0.00
Meat Raffle Receipts	1,020.00	0.00	2,220.00
Meat Raffle Prizes	(551.84)	0.00	(761.72)
Pull Tabs	22,831.00	27,619.25	45,011.25
Other Raffles	0.00	23,507.60	0.00
Other Gaming Income	20.00	0.00	20.00
	<u>157,184.31</u>	<u>123,776.06</u>	<u>275,972.58</u>
Total Net Gaming Proceeds	\$ 157,184.31	\$ 123,776.06	\$ 275,972.58
Gaming Expenses - Direct			
Prize Board Prizes	\$ 1,612.50	\$ 0.00	\$ 1,612.50
Cash Prize Float	300.00	0.00	300.00
Bingo Cards	1,280.05	0.00	2,075.00
Etab Expense	17,590.55	0.00	43,828.75
Gaming Licenses & Fees	150.00	0.00	50.00
Gaming Tax	13,420.67	5,200.00	26,841.34
Gaming Supplies	0.00	3,545.84	449.92
Miscellaneous - Gaming	0.00	144.60	345.05
Payroll Taxes - Gaming	4,865.34	4,515.60	9,477.03
Pull Tabs Expense	967.29	0.00	1,131.09
Raffle Wheel Tickets	43.00	0.00	96.75
Rent - Gaming	5,810.00	4,560.00	10,670.00
Returned Customer Checks	0.00	(50.00)	0.00
Security	2,675.25	2,010.00	4,454.25
State of ND Gaming Stamp	13.30	0.00	21.70
Wages - Gaming	19,901.57	20,270.88	40,147.39
	<u>68,629.52</u>	<u>40,196.92</u>	<u>141,500.77</u>
Total Gaming Expenses - Direct	\$ 68,629.52	\$ 40,196.92	\$ 141,500.77
Gaming Expenses - Indirect			
Accounting - Gaming	\$ 3,232.03	\$ 1,582.50	\$ 5,024.84
Background Checks - Gaming	0.00	0.00	45.00
Bank Service Charges - Gaming	0.00	0.00	(4.75)
Copier Lease - Gaming	298.78	144.08	450.79
Depreciation - Gaming	945.28	500.00	1,839.28
Health Insurance - Gaming	1,891.08	1,369.46	3,343.55

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One Month and Two Months Ended August 31, 2019 and 2018

	Aug 2019	Aug 2018	July-Aug '19
Miscellaneous (Shared) - Gaming	150.47	193.83	230.02
Office Rent - Gaming	775.00	585.00	1,360.00
Office Supplies/Postage - Gaming	623.26	77.48	991.68
Office Telephone/Data - Gaming	335.95	295.40	812.86
Payroll Tax - Manager & Office	1,034.13	867.82	2,188.98
Repairs & Maintenance - Gaming	41.10	0.00	41.10
Software	94.60	0.00	94.60
Wages - Manager & Office	12,015.10	11,293.78	23,774.60
Wages - Vacation, Train, Count	885.00	0.00	1,793.57
	<u>22,321.78</u>	<u>16,909.35</u>	<u>41,986.12</u>
Total Gaming Expenses - Indirect	\$ 22,321.78	\$ 16,909.35	\$ 41,986.12
	<u>90,951.30</u>	<u>57,106.27</u>	<u>183,486.89</u>
Total Gaming Expenses	\$ 90,951.30	\$ 57,106.27	\$ 183,486.89
	<u>66,233.01</u>	<u>66,669.79</u>	<u>92,485.69</u>
Net Gaming Revenue	\$ 66,233.01	\$ 66,669.79	\$ 92,485.69
 Program Revenue			
Advertising Sales			
Dasherboards	0.00	0.00	1,250.00
Total Advertising Sales	\$ 0.00	\$ 0.00	\$ 1,250.00
Apparel Sales Income	0.00	0.00	35.00
Contributions/Kickback Income	24.19	350.00	46.41
Dibs Income	(280.00)	0.00	(280.00)
Hockey Camp Registration			
3 vs. 3 League Camp	\$ 2,460.00	\$ 3,713.25	\$ 6,840.00
Youth Stampede Fall Camp	3,727.55	0.00	3,727.55
Girls Stampede Fall Camp	1,120.00	0.00	1,120.00
Intro to Hockey Camp	4,840.00	0.00	5,900.00
Mite Skating and Skills	300.00	0.00	650.00
Playmakers Fall Camp	0.00	8,130.44	0.00
Playmakers Summer Camp	0.00	815.37	0.00
Stampede Summer Camps	1,350.00	0.00	2,650.00
Total Hockey Camp Registration	\$ 13,797.55	\$ 12,659.06	\$ 20,887.55
Hockey Registration			
Regular Season	\$ 127,869.23	\$ 128,755.61	\$ 176,512.98
Total Hockey Registration	\$ 127,869.23	\$ 128,755.61	\$ 176,512.98
Ice Time	650.00	0.00	1,750.00
Pins - Hockey Income	0.00	0.00	20.00
Skating Treadmill Income	0.00	0.00	(446.85)
Skating Treadmill Expenses	0.00	0.00	506.00
	<u>142,060.97</u>	<u>141,764.67</u>	<u>200,281.09</u>
Total Program Revenue	\$ 142,060.97	\$ 141,764.67	\$ 200,281.09
 Program Expenses - Direct			
Apparel - Hockey	\$ 2,666.00	\$ 0.00	\$ 2,666.00

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One Month and Two Months Ended August 31, 2019 and 2018

	Aug 2019	Aug 2018	July-Aug '19
Coaches			
Payroll Taxes - Coaches	\$ 0.00	\$ 0.00	\$ 52.58
Wages - Coaches	1,112.86	8,208.34	2,270.00
Coaches Travel & Expense	0.00	236.49	0.00
Total Coaches	<u>\$ 1,112.86</u>	<u>\$ 8,444.83</u>	<u>\$ 2,322.58</u>
Depreciation - Hockey	2,627.91	1,100.00	5,204.54
Health Insurance - Hockey	1,315.85	0.00	1,315.85
Ice Time Expense	4,550.00	3,780.00	4,550.00
Merchant Deposit Fees	(873.14)	0.00	85.84
Payroll Taxes - Hockey	0.00	834.59	0.00
Registration	918.75	2,018.50	0.00
Supplies - Hockey	0.00	377.77	0.00
Tournament Entry Fees	2,531.77	0.00	31,490.69
Tournament Expenses	4,050.00	0.00	9,450.00
Bonus - Hockey Director	0.00	0.00	500.00
Wages - Hockey Director	7,239.01	0.00	14,478.01
Total Program Expenses - Direct	<u>\$ 26,139.01</u>	<u>\$ 16,555.69</u>	<u>\$ 72,063.51</u>
Program Expenses - Indirect			
Computer - Hockey	\$ 127.72	\$ 0.00	\$ 127.72
Copier/Printing- Hockey	48.64	23.95	72.59
Facilities Expenses	41.10	0.00	41.10
Office Rent - Hockey	775.00	65.00	840.00
Office Supplies/Postage - Hockey	851.94	220.99	1,059.70
Payroll Taxes - Office Staff	911.82	0.00	2,186.18
Professional Fees - Hockey	1,077.35	567.45	1,443.29
Software	239.04	0.00	586.06
Sports Engine Processing Fees	5,500.02	0.00	6,312.00
Telephone/Data - Hockey	110.95	0.00	159.86
Wages - Business Manager	3,513.03	1,975.00	7,026.06
Total Program Expenses - Indirect	<u>\$ 13,196.61</u>	<u>\$ 2,852.39</u>	<u>\$ 19,854.56</u>
Total Program Expenses	<u>\$ 39,335.62</u>	<u>\$ 19,408.08</u>	<u>\$ 91,918.07</u>
Net Program Revenue/Expense	<u>\$ 102,725.35</u>	<u>\$ 122,356.59</u>	<u>\$ 108,363.02</u>
Change in Net Assets	<u>\$ 168,958.36</u>	<u>\$ 189,026.38</u>	<u>\$ 200,848.71</u>

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West Fargo Hockey Association, Inc.  
Summary Schedule of Gaming Activities - RRVF  
For the One Month and Two Months Ended August 31, 2019 and 2018

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Gun Raffle Receipts	\$ 13,200.00	\$ 29,600.00	\$ 31,200.00
Gun Raffle Prizes	<u>0.00</u>	<u>(526.79)</u>	<u>0.00</u>
Total Net Gaming Proceeds	<u>\$ 13,200.00</u>	<u>\$ 29,073.21</u>	<u>\$ 31,200.00</u>
Gaming Expenses - Direct			
Gaming Licenses & Fees	\$ 150.00	\$ 0.00	\$ 50.00
Gaming Tax	<u>1,127.04</u>	<u>0.00</u>	<u>3,160.67</u>
Total Gaming Expenses - Direct	<u>\$ 1,277.04</u>	<u>\$ 0.00</u>	<u>\$ 3,210.67</u>
Net Gaming Revenue/Expense	<u><u>\$ 11,922.96</u></u>	<u><u>\$ 29,073.21</u></u>	<u><u>\$ 27,989.33</u></u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Blarney Stone**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 877.00	\$ 0.00	\$ 1,735.00
Etabs	1,818.75	0.00	9,826.00
Pulltabs	<u>2,153.00</u>	<u>0.00</u>	<u>3,750.00</u>
 Total Net Gaming Proceeds	 <u>\$ 4,848.75</u>	 <u>\$ 0.00</u>	 <u>\$ 15,311.00</u>
 Gaming Expenses - Direct			
Etab Expense	\$ 962.76	\$ 0.00	\$ 2,869.76
Gaming Tax	413.99	0.00	1,596.01
Gaming Supplies	0.00	0.00	72.57
Miscellaneous - Gaming	0.00	0.00	345.05
Payroll Taxes - Gaming	336.37	0.00	666.82
Rent - Gaming	300.00	0.00	600.00
Security	278.50	0.00	453.50
Wages-Gaming	<u>1,195.44</u>	<u>0.00</u>	<u>2,375.61</u>
 Total Gaming Expenses - Direct	 <u>\$ 3,487.06</u>	 <u>\$ 0.00</u>	 <u>\$ 8,979.32</u>
 Net Gaming Revenue/Expense	 <u><u>\$ 1,361.69</u></u>	 <u><u>\$ 0.00</u></u>	 <u><u>\$ 6,331.68</u></u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - M J Saloon**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Prize Boards	\$ 328.00	\$ 0.00	\$ 328.00
Bingo	12,419.00	10,884.00	20,789.00
Blackjack & Paddlewheel	1,467.00	7,478.00	2,311.00
Daubers	64.40	536.00	39.30
Etabs	29,935.50	0.00	48,211.25
Pull tabs	6,009.00	14,230.25	11,460.25
Other Raffles	0.00	1,162.60	0.00
Other Gaming Income	20.00	0.00	20.00
	<u>50,242.90</u>	<u>34,290.85</u>	<u>83,158.80</u>
Total Net Gaming Proceeds	\$ 50,242.90	\$ 34,290.85	\$ 83,158.80
Gaming Expenses - Direct			
Prize Board Prizes	\$ 1,612.50	\$ 0.00	\$ 1,612.50
Cash Prize Float	300.00	0.00	300.00
Bingo Cards	1,280.05	0.00	2,075.00
Etab Expense	7,259.06	0.00	18,205.44
Gaming Tax	4,288.12	2,747.00	8,006.95
Gaming Supplies	0.00	1,176.00	87.08
Miscellaneous - Gaming	0.00	144.60	0.00
Payroll Taxes - Gaming	1,740.12	2,207.18	3,460.45
Pull Tabs Expense	170.82	0.00	170.82
Rent - Gaming	2,135.00	1,385.00	3,520.00
Returned Customer Checks	0.00	(50.00)	0.00
Security	456.25	462.50	831.25
State of ND Gaming Stamp	2.45	0.00	6.30
Wages - Gaming	9,275.12	9,862.09	18,548.39
	<u>28,519.49</u>	<u>17,934.37</u>	<u>56,824.18</u>
Total Gaming Expenses - Direct	\$ 28,519.49	\$ 17,934.37	\$ 56,824.18
Net Gaming Revenue/Expense	<u>\$ 21,723.41</u>	<u>\$ 16,356.48</u>	<u>\$ 26,334.62</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Fort Noks**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 2,927.00	\$ 8,762.00	\$ 10,374.00
Pull Tabs	1,522.00	972.00	4,246.00
	<u>4,449.00</u>	<u>9,734.00</u>	<u>14,620.00</u>
Total Net Gaming Proceeds	\$ 4,449.00	\$ 9,734.00	\$ 14,620.00
Gaming Expenses - Direct			
Gaming Tax	\$ 379.86	\$ 605.00	\$ 1,528.98
Gaming Supplies	0.00	172.04	43.54
Payroll Taxes - Gaming	512.26	381.26	1,031.71
Pull Tabs Expense	0.00	0.00	60.20
Rent - Gaming	475.00	475.00	950.00
Security	187.50	214.50	337.50
State of ND Gaming Stamp	0.00	0.00	3.85
Wages - Gaming	1,795.03	1,692.96	3,654.74
	<u>3,349.65</u>	<u>3,540.76</u>	<u>7,610.52</u>
Total Gaming Expenses - Direct	\$ 3,349.65	\$ 3,540.76	\$ 7,610.52
Net Gaming Revenue/Expense	<u>\$ 1,099.35</u>	<u>\$ 6,193.24</u>	<u>\$ 7,009.48</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Pub West**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 4,613.00	\$ 648.00	\$ 10,038.00
Etabs	15,569.50	0.00	25,581.50
Meat Raffle Receipts	1,020.00	0.00	2,220.00
Meat Raffle Expense	(551.84)	0.00	(761.72)
Pull Tabs	3,089.00	3,852.00	7,803.00
Other Raffles	0.00	1,260.00	0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Net Gaming Proceeds	<u>\$ 23,739.66</u>	<u>\$ 5,760.00</u>	<u>\$ 44,880.78</u>
Gaming Expenses - Direct			
Etab Expense	\$ 3,715.88	\$ 0.00	\$ 9,167.86
Gaming Tax	2,026.93	239.00	4,415.45
Gaming Supplies	0.00	681.80	67.73
Payroll Taxes - Gaming	643.10	587.37	1,237.20
Pull Tabs Expense	109.65	0.00	109.65
Raffle Wheel Tickets	43.00	0.00	96.75
Rent - Gaming	775.00	775.00	1,550.00
Security	381.25	400.00	718.75
State of ND Gaming Stamp	2.80	0.00	3.15
Wages - Gaming	2,129.06	2,693.14	4,342.10
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Gaming Expenses - Direct	<u>\$ 9,826.67</u>	<u>\$ 5,376.31</u>	<u>\$ 21,708.64</u>
Net Gaming Revenue/Expense	<u>\$ 13,912.99</u>	<u>\$ 383.69</u>	<u>\$ 23,172.14</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Brewtus Brickhouse**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 12,465.00	\$ 11,773.00	\$ 15,315.00
Pulltabs	4,157.00	4,389.00	8,064.00
Other Raffles	0.00	20,840.00	0.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Net Gaming Proceeds	<u>\$ 16,622.00</u>	<u>\$ 37,002.00</u>	<u>\$ 23,379.00</u>
Gaming Expenses - Direct			
Gaming Tax	\$ 1,419.22	\$ 1,184.00	\$ 2,182.62
Gaming Supplies	0.00	776.85	67.73
Payroll Taxes - Gaming	745.87	588.15	1,435.40
Pull Tabs Expense	504.07	0.00	504.07
Rent - Gaming	675.00	675.00	1,350.00
Security	437.50	437.50	787.50
State of ND Gaming Stamp	4.20	0.00	4.20
Wages - Gaming	2,530.27	2,657.77	5,036.02
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Gaming Expenses - Direct	<u>\$ 6,316.13</u>	<u>\$ 6,319.27</u>	<u>\$ 11,367.54</u>
Net Gaming Revenue/Expense	<u>\$ 10,305.87</u>	<u>\$ 30,682.73</u>	<u>\$ 12,011.46</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Kindred Spirits**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 1,318.00	\$ 0.00	\$ 2,217.00
Etabs	3,247.50	0.00	6,528.00
Pull Tabs	357.00	253.00	594.00
Other Raffles	<u>0.00</u>	<u>245.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>\$ 4,922.50</u>	 <u>\$ 498.00</u>	 <u>\$ 9,339.00</u>
 Gaming Expenses - Direct			
Etab Expense	\$ 583.47	\$ 0.00	\$ 1,267.43
Gaming Tax	420.30	15.00	919.28
Gaming Supplies	0.00	44.78	43.54
Payroll Taxes - Gaming	157.06	232.64	304.14
Rent - Gaming	475.00	475.00	950.00
Security	135.00	108.00	189.00
Wages - Gaming	<u>614.09</u>	<u>1,072.16</u>	<u>1,353.85</u>
 Total Gaming Expenses - Direct	 <u>\$ 2,384.92</u>	 <u>\$ 1,947.58</u>	 <u>\$ 5,027.24</u>
 Net Gaming Revenue/Expense	 <u><u>\$ 2,537.58</u></u>	 <u><u>\$ (1,449.58)</u></u>	 <u><u>\$ 4,311.76</u></u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Rookies**  
**For the One Month and Two Months Ended August 31, 2019 and 2018**

	Aug 2019	Aug 2018	July-Aug '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 8,671.00	\$ 3,495.00	\$ 8,861.00
Etabs	24,944.50	0.00	36,129.00
Pull Tabs	<u>5,544.00</u>	<u>3,923.00</u>	<u>9,094.00</u>
 Total Net Gaming Proceeds	 <u>\$ 39,159.50</u>	 <u>\$ 7,418.00</u>	 <u>\$ 54,084.00</u>
 Gaming Expenses - Direct			
Etab Expense	\$ 5,069.38	\$ 0.00	\$ 12,318.26
Gaming Tax	3,345.21	410.00	5,031.38
Gaming Supplies	0.00	694.37	67.73
Payroll Taxes - Gaming	730.56	519.00	1,341.31
Pulltabs	182.75	0.00	286.35
Rent - Gaming	975.00	775.00	1,750.00
Security	799.25	387.50	1,136.75
State of ND Gaming Stamp	3.85	0.00	4.20
Wages - Gaming	<u>2,362.56</u>	<u>2,292.76</u>	<u>4,836.68</u>
 Total Gaming Expenses - Direct	 <u>\$ 13,468.56</u>	 <u>\$ 5,078.63</u>	 <u>\$ 26,772.66</u>
 Net Gaming Revenue/Expense	 <u><u>\$ 25,690.94</u></u>	 <u><u>\$ 2,339.37</u></u>	 <u><u>\$ 27,311.34</u></u>

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