

White Bear Lake Area Hockey Association

Gambling and Board Monthly Minutes

December 11, 2024

Attendees: Abby Burdick, Greg Boggess

Board Members: Eric Johnson, Erik Wicklander, Dana Luger, Jeff Rose, Nick Anthony, Mark Hennessey, Rick Kissner, Matt Ryan, Joel Starke, Josh Docken, Jess Jacksie

Gambling Manager: Kevin Bergerson

GAMBLING MEMBERSHIP MEETING:

1. Call to order (Eric Johnson) 7:02
 - a. 2nd – Dana Luger
 - b. Motion Carries
2. Motion to Approve Agenda
 - a. 2nd – Nick Anthony
 - b. Motion Carries
3. Gambling Report (Kevin Bergerson)
 - a. Account Balance as of 11/30/2024 - \$883,533.07 (+\$26k over October month end)
 - b. Review October 2024 Financials - Membership Approval Needed
 - i. October 2024 Financial Summary
 - ii. October Breakout by Site
 - iii. October Allowable Expenses
 - iv. October Lawful Purpose Expenses
 - c. Motion to Approve Oct Financials/Expenses
 - i. 2nd – Eric Johnson
 - ii. Motion Carries
 - d. January 2025 Estimated Expenses (12/12/24-1/31/25) - Membership Approval Needed
 - i. January Estimated Allowable Expenses
 - ii. January Estimated Lawful Purpose Expenses
 - e. Motion to Approve January Allowable Expenses & Lawful Purpose
 - i. 2nd – Mark Hennessey
 - ii. Motion Carries
4. Other Business
 - a. MC Taco & Tequila in White Bear Township – Update
 - i. Opening date has been pushed back
 - ii. Jan 1 – new regulations on e-tabs goes into effect
 - b. Member Forum or New Agenda Items
 - i. Gambling convention was attended by Kevin and it went well, good networking
5. Adjourn (7:15)

MONTHLY BOARD MEETING

1. Call to Order (Eric Johnson) 7:15
2. Approval of Agenda
 - a. 2nd – Matt Ryan
 - b. Motion Carries
3. Approval of Meeting Minutes – November 2024
 - a. 2nd – Nick Anthony
 - b. Motion Carries

4. Member Forum
 - a. Nothing
5. Treasurer's Report (Erik Wicklander/Jessica Jacksie)
 - a. General Account (RCU): \$190k (-\$3K from last month)
 - i. +\$50k from rink fund to offset ice payments, moved \$41k from general to dibs account, and other expenses offset by member payments
 - b. RCU Savings (Rink Fund): \$406k (\$-449K from last month)
 - i. -\$50k to general and moved \$400k over to Frandsen to benefit from higher interest rate
 - c. Frandsen Savings: \$916K (+\$462k from last month)
 - i. Transfer of \$400k from RCU Rink fund and \$60k from sponsorships account to take advantage of the higher interest rate
 - d. Fraud Update
 - i. RCU has credited the association back the fraudulent charges from September: ~\$4k in total.
6. Vice President of Business Operations Report (Nick Anthony)
 - a. Outdoor Ice
 - i. Hugo Elementary. Flooded on Tuesday 12/10. Hoping to start scheduling soon
 - ii. Mariner Middle School: should begin flooding late next week (weather permitting). Will need volunteers to help lay the liner
 - b. Tournaments
 - i. Bantam A: 5 remaining shifts need to be covered, mostly on Saturday night
 - ii. Bantam AA and Peewee AA schedules for volunteering will be out later this month
 - c. Northern Lids
 - i. Orders should be arriving within the next couple weeks
 - d. 4v4 at the Hipp
 - i. Looking for someone to volunteer and oversee the 4v4 league that will run in March and then again in the fall before tryouts.
 - ii. Please reach out to Nick Anthony at businessvp@wblhockey.com if interested
7. Vice President of Hockey Operations (Todd Wanka)
 - a. Nothing to Report
8. President's Report (Eric Johnson)
 - a. Junior Gold tryouts are done – all teams formed & excited to be in season
9. D2 Representative's Report (Josh Docken)
 - a. Move Downs
 - i. Forest Lake Squirt B2/Peewee B1/Peewee B2
 1. Forest Lake did not level correctly and due to that, D2 has approved for Squirt B2, Peewee B1 & Peewee B2 to move down. In addition, they will not be eligible for playoffs. There are still ongoing discussions around points. If you had Forest Lake on your schedule, you might not see them again and this is likely due to leveling down. This took effect on December 9th.
 2. Eric Johnson – any reason they didn't include bantams?
 - a. Josh - based on scoring differentials, they wanted to keep them the way they are. Forest Lake did ask for most of their levels to change but D2 did not approve Peewee A or Bantam A.
 - b. Gamesheet Stats
 - i. Coaches/Managers
 - ii. There have been multiple discussions at D2 around players being picked on around stats. That said, all associations voted to turn stats off. Coaches & managers will still have access to stats. Another thing to mention is some of this also has to do with the large goal differential games with Forest Lake playing at the wrong level – some of the games had an 18-goal differential. There will continue to be conversations around gamesheets & stats with D2 at their monthly meetings. Josh is working on getting access so coaches can get stats. Once Josh has access, he will get this process out to coaches & managers. Finally, D2 was getting multiple emails to change stats for certain players – primarily from parents, not coaches & managers.

- iii. Can managers share stats if asked? Yes, managers can share.
 - c. Goalie Sub Process
 - i. TBD – If you need a goalie sub, reach out to Josh and he will coordinate with D2
 - ii. More details to come out soon
- 10. Director of Administration (Matt Ryan)
 - a. Nothing to add
- 11. Directors' Reports:
 - a. Boys Director (Rick Kissner)
 - i. Nothing to report
 - b. Girls Director (Jeff Rose)
 - i. All the bags & money have been distributed – bags received a great response. There will be extra bags available for purchase (they have the paw but are not personalized with a name). We might consider doing an auction to help raise money
 - ii. Tournament successes – 12UA won back-to-back tourneys which is impressive
 - c. Mite Director (Mark Hennessy)
 - i. Thank you to all of the coaches, and volunteers who have made the mite season start off great
 - ii. Zoom Meeting, Wednesday December 18th 7:30-8:00 - End of the Year Mite Jamboree Planning Meeting
 - 1. Please keep an eye out for an email with a sign-up sheet to join the Mite Jamboree Planning Team
 - d. Boys Player Development Director (Joel Starke)
 - i. Nothing to add
 - e. Girls Player Development Director (Kyle Hall)
 - i. Nothing to add
 - f. Junior Gold Director (Harley Greene)
 - i. Nothing to add
- 12. Old Business
 - a. N/A
- 13. New Business
 - a. N/A
- 14. Adjourn (7:29)

Minnesota Statutes 349.19, Subdivisions 3 and 5, and Minnesota Rules 7861.0320, Subpart 6, require a monthly gambling report to the membership. Members attending this meeting reviewed the documents checked below. The check register and authorization of expenditures are attached to this form and have been made a part of the meeting minutes.

White Bear Lake Area Hockey Assoc.
Lisc# 03111

Meeting Date: December 11, 2024

October 2024 Documents Provided for review:

- G1 - Lawful Gambling Monthly Tax Return
- LG100A - Lawful Gambling Receipts and Expenses by Site
- LG100C - Lawful Purpose Expenditures
- LG100F - Lawful Gambling Fund Reconciliation
- Schedule B2 - Lawful Gambling Report of Barcoded Games
- LG1012 Worksheet - Lawful Purpose
- Worksheet CS - Cash Shortages
- Worksheet E - Lawful Gambling Combined Receipts Tax
- Bank Register Details by Category
- Bank Register
- Bank Reconciliation
- Checking Account Summary from Royal Credit Union
- Played/Reported Inventory Report
- Month End/Physical Inventory

Correspondence and other documents:

October 2024 Financial Summary

| Interest | Oct-24 | Oct-23 | YoY Change | Change % | '24 % of Ttl | '23 % of Ttl |
|-------------------------------|-----------------|-----------------|-----------------|-------------|--------------|--------------|
| Bingo Gross | \$112,874 | \$213,433 | (\$100,559) | -47% | 3% | 6% |
| Bingo Prizes | \$98,175 | \$210,171 | (\$111,996) | -53% | 3% | 6% |
| Bingo Net | \$14,699 | \$3,262 | \$11,437 | 351% | 3% | 1% |
| Net\$ % of Gross | 13.0% | 1.5% | | 11.49 | | |
| Paddlewheel Gross | \$24,050 | \$45,745 | (\$21,695) | -47% | 1% | 1% |
| Paddlewheel Prizes | \$20,135 | \$39,267 | (\$19,132) | -49% | 1% | 1% |
| Paddlewheel Net | \$3,915 | \$6,478 | (\$2,563) | -40% | 1% | 1% |
| Net\$ % of Gross | 16.3% | 14.2% | | 2.12 | | |
| Tipboard Gross | \$13,000 | \$13,180 | (\$180) | -1% | 0% | 0% |
| Tipboard Prizes | \$9,875 | \$10,000 | (\$125) | -1% | 0% | 0% |
| Tipboard Net | \$3,125 | \$3,180 | (\$55) | -2% | 1% | 1% |
| Net\$ % of Gross | 24.0% | 24.1% | | -0.09 | | |
| E-Gaming Gross | \$1,602,930 | \$1,649,894 | (\$46,964) | -3% | 49% | 44% |
| E-Gaming Prizes | \$1,370,773 | \$1,441,803 | (\$71,031) | -5% | 49% | 44% |
| E-Gaming Net | \$232,157 | \$208,091 | \$24,067 | 12% | 52% | 43% |
| Net\$ % of Gross | 14.5% | 12.6% | | 1.87 | | |
| Pulltab Gross | \$1,518,482 | \$1,811,029 | (\$292,547) | -16% | 46% | 48% |
| Pulltab Prizes | \$1,325,627 | \$1,548,497 | (\$222,870) | -14% | 47% | 48% |
| Pulltab Net | \$192,855 | \$262,532 | (\$69,677) | -27% | 43% | 54% |
| Net\$ % of Gross | 12.7% | 14.5% | | -1.80 | | |
| Total Gross | \$3,272,520 | \$3,734,578 | (\$462,058) | -12% | | |
| Total Prizes | \$2,826,085 | \$3,250,969 | (\$424,885) | -13% | | |
| Total Pre-tax Income | \$446,435 | \$483,609 | (\$37,173) | -8% | | |
| Net\$ % of Gross | 13.6% | 12.9% | | 0.69 | | |
| Total Gambling Tax | \$145,500 | \$163,445 | (\$17,945) | -11% | | |
| % of Pre-Tax Income | 32.6% | 33.8% | | -1.21 | | |
| Gross Profit | \$300,935 | \$320,164 | (\$19,229) | -6% | | |
| % of Pre-Tax Income | 67.4% | 66.2% | | 1.21 | | |
| Total Expenses (Allow.) | \$211,584 | \$301,558 | (\$89,974) | -30% | | |
| % of Net Receipts | 47.4% | 94.2% | | | | |
| Net Profit (before LP) | \$89,351 | \$18,605 | \$70,745 | 380% | | |
| % of Gross Profit | 29.7% | 5.8% | | 23.88 | | |

| Breakout of Expenses | Oct-24 | Oct-23 | YoY Change | Change % | '24 % of Ttl | '23 % of Ttl |
|-----------------------|------------------|------------------|-------------------|-------------|--------------|--------------|
| Cost of Sales | \$27,733 | \$33,904 | (\$6,171) | -18% | 13% | 11% |
| Compensation | \$52,672 | \$68,183 | (\$15,512) | -23% | 25% | 23% |
| Penalty/Interest | \$0 | \$0 | \$0 | | 0% | 0% |
| Advertising | \$0 | \$5,543 | (\$5,543) | -100% | 0% | 2% |
| Accounting | \$0 | \$3,196 | (\$3,196) | -100% | 0% | 1% |
| License/Bond | \$0 | \$0 | \$0 | | 0% | 0% |
| Local Inv. Fee | \$0 | \$0 | \$0 | | 0% | 0% |
| Rent | \$62,425 | \$85,216 | (\$22,792) | -27% | 30% | 28% |
| E-Gaming Eq/fees | \$51,808 | \$75,050 | (\$23,242) | -31% | 24% | 25% |
| Supplies | \$16,459 | \$5,145 | \$11,314 | 220% | 8% | 2% |
| Insurance | \$0 | \$0 | \$0 | | 0% | 0% |
| Equipment | \$0 | \$23,678 | (\$23,678) | -100% | 0% | 8% |
| Cash Long/Short | \$750 | \$1,708 | (\$958) | -56% | 0% | 1% |
| Reimb Ex Cash Short | (\$262) | (\$65) | (\$196) | 300% | 0% | 0% |
| Total Expenses | \$211,584 | \$301,558 | (\$89,974) | -30% | | |

| Interest | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | YTD | YTD Delta % | Total Year |
|-------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|--------|--------|--------|--------|--------|--------|------------------|-------------|------------------|
| Bingo Gross | \$218,822 | \$198,874 | \$107,717 | \$107,656 | \$110,547 | \$112,874 | | | | | | | \$856,490 | -19% | \$856,490 |
| Bingo Prizes | \$208,112 | \$179,066 | \$82,032 | \$89,318 | \$84,816 | \$98,175 | | | | | | | \$741,519 | -23% | \$741,519 |
| Bingo Net | \$10,710 | \$19,808 | \$25,685 | \$18,338 | \$25,731 | \$14,699 | | | | | | | \$114,971 | 10% | \$114,971 |
| Prize % | 95.1% | 90.0% | 76.2% | 83.0% | 76.7% | 87.0% | | | | | | | 86.6% | -3.6 pts | 86.6% |
| Paddlewheel Gross | \$28,641 | \$27,750 | \$14,800 | \$23,220 | \$16,100 | \$24,050 | | | | | | | \$134,561 | -32% | \$134,561 |
| Paddlewheel Prizes | \$26,742 | \$24,406 | \$11,134 | \$17,678 | \$13,840 | \$20,135 | | | | | | | \$113,935 | -33% | \$113,935 |
| Paddlewheel Net | \$1,899 | \$3,344 | \$3,666 | \$5,542 | \$2,260 | \$3,915 | | | | | | | \$20,626 | -29% | \$20,626 |
| Prize % | 93.4% | 87.9% | 75.2% | 76.1% | 86.0% | 83.7% | | | | | | | 84.7% | -0.8 pts | 84.7% |
| E-Gaming Gross | \$1,707,903 | \$1,461,521 | \$1,338,617 | \$1,592,694 | \$1,579,603 | \$1,602,930 | | | | | | | \$9,283,268 | -4% | \$9,283,268 |
| E-Gaming Prizes | \$1,468,175 | \$1,268,531 | \$1,161,618 | \$1,396,334 | \$1,387,000 | \$1,370,773 | | | | | | | \$8,052,430 | -4% | \$8,052,430 |
| E-Gaming Net | \$239,728 | \$192,990 | \$176,999 | \$196,361 | \$192,603 | \$232,157 | | | | | | | \$1,230,838 | -3% | \$1,230,838 |
| Prize % | 86.0% | 86.8% | 86.8% | 87.7% | 87.8% | 85.5% | | | | | | | 86.7% | -0.1 pts | 86.7% |
| Pulltab Gross | \$1,732,206 | \$1,593,639 | \$1,499,092 | \$1,580,569 | \$1,525,448 | \$1,518,482 | | | | | | | \$9,449,436 | -6% | \$9,449,436 |
| Pulltab Prizes | \$1,485,355 | \$1,365,579 | \$1,274,354 | \$1,364,045 | \$1,317,988 | \$1,325,627 | | | | | | | \$8,132,948 | -5% | \$8,132,948 |
| Pulltab Net | \$246,851 | \$228,060 | \$224,738 | \$216,524 | \$207,460 | \$192,855 | | | | | | | \$1,316,488 | -9% | \$1,316,488 |
| Prize % | 85.7% | 85.7% | 85.0% | 86.3% | 86.4% | 87.3% | | | | | | | 86.1% | 0.4 pts | 86.1% |
| Total Gross | \$3,690,181 | \$3,282,384 | \$2,960,826 | \$3,305,339 | \$3,241,308 | \$3,272,520 | | | | | | | \$19,752,558 | -6% | \$19,752,558 |
| Total Prizes | \$3,190,484 | \$2,837,982 | \$2,529,538 | \$2,868,175 | \$2,810,784 | \$2,826,085 | | | | | | | \$17,063,047 | -6% | \$17,063,047 |
| Total Pre-tax Income | \$499,697 | \$444,402 | \$431,288 | \$437,165 | \$430,524 | \$446,435 | | | | | | | \$2,689,511 | -6% | \$2,689,511 |
| Prize % | 86.5% | 86.5% | 85.4% | 86.8% | 86.7% | 86.4% | | | | | | | 86.4% | 0 pts | 86.4% |
| vs. LY | 17.0% | 3.9% | -12.7% | -13.6% | -15.2% | -7.7% | | | | | | | | | |
| Total Gambling Tax | \$178,416 | \$174,264 | \$149,690 | \$112,136 | \$151,011 | \$145,500 | | | | | | | \$911,018 | -3% | \$1,643,619 |
| Total Expenses (Allow.) | \$295,598 | \$278,887 | \$247,218 | \$228,677 | \$207,482 | \$211,584 | | | | | | | \$1,469,447 | -14% | \$2,643,295 |
| Net Profit (before LP) | \$25,682 | (\$8,750) | \$34,381 | \$96,352 | \$72,031 | \$89,351 | | | | | | | \$309,047 | 54% | \$592,411 |
| vs. LY | \$55,110 | (\$26,710) | (\$47,996) | \$62,599 | (\$5,424) | \$70,745 | | | | | | | \$108,324 | | 18.3% |

| Interest | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | YTD | Total Year |
|-------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|------------------|------------------|
| Bingo Gross | \$129,206 | \$165,106 | \$177,401 | \$195,093 | \$182,457 | \$213,433 | \$238,035 | \$246,108 | \$227,134 | \$247,011 | \$240,097 | \$241,329 | \$1,062,696 | \$2,502,410 |
| Bingo Prizes | \$113,968 | \$154,264 | \$157,067 | \$167,149 | \$155,666 | \$210,171 | \$206,653 | \$210,350 | \$196,647 | \$195,092 | \$200,496 | \$202,859 | \$958,285 | \$2,170,382 |
| Bingo Net | \$15,238 | \$10,842 | \$20,334 | \$27,944 | \$26,791 | \$3,262 | \$31,382 | \$35,758 | \$30,487 | \$51,919 | \$39,601 | \$38,470 | \$104,411 | \$332,028 |
| Prize % | 88.2% | 93.4% | 88.5% | 85.7% | 85.3% | 98.5% | 86.8% | 85.5% | 86.6% | 79.0% | 83.5% | 84.1% | 90.2% | 86.7% |
| Paddlewheel Gross | \$26,235 | \$24,950 | \$27,435 | \$30,265 | \$44,560 | \$45,745 | \$49,525 | \$54,775 | \$26,030 | \$36,540 | \$41,356 | \$29,325 | \$199,190 | \$436,741 |
| Paddlewheel Prizes | \$20,729 | \$21,650 | \$23,049 | \$27,520 | \$38,021 | \$39,267 | \$41,514 | \$45,980 | \$21,692 | \$29,367 | \$34,721 | \$24,037 | \$170,236 | \$367,547 |
| Paddlewheel Net | \$5,506 | \$3,300 | \$4,386 | \$2,745 | \$6,539 | \$6,478 | \$8,011 | \$8,795 | \$4,338 | \$7,173 | \$6,635 | \$5,288 | \$28,954 | \$69,194 |
| Prize % | 79.0% | 86.8% | 84.0% | 90.9% | 85.3% | 85.8% | 83.8% | 83.9% | 83.3% | 80.4% | 84.0% | 82.0% | 85.5% | 84.2% |
| E-Gaming Gross | \$1,437,173 | \$1,490,397 | \$1,661,896 | \$1,743,743 | \$1,646,117 | \$1,649,894 | \$1,657,369 | \$1,822,397 | \$1,688,320 | \$1,840,896 | \$1,712,558 | \$1,751,416 | \$9,629,219 | \$20,102,175 |
| E-Gaming Prizes | \$1,249,685 | \$1,294,229 | \$1,458,717 | \$1,506,233 | \$1,415,401 | \$1,441,803 | \$1,452,162 | \$1,583,369 | \$1,466,910 | \$1,612,937 | \$1,495,641 | \$1,518,810 | \$8,366,069 | \$17,495,897 |
| E-Gaming Net | \$187,488 | \$196,168 | \$203,179 | \$237,509 | \$230,716 | \$208,091 | \$205,207 | \$239,028 | \$221,410 | \$227,960 | \$216,918 | \$232,605 | \$1,263,150 | \$2,606,278 |
| Prize % | 87.0% | 86.8% | 87.8% | 86.4% | 86.0% | 87.4% | 87.6% | 86.9% | 86.9% | 87.6% | 87.3% | 86.7% | 86.9% | 87.0% |
| Pulltab Gross | \$1,529,371 | \$1,534,146 | \$1,769,214 | \$1,766,860 | \$1,633,880 | \$1,811,029 | \$1,737,749 | \$1,844,734 | \$1,654,597 | \$1,805,462 | \$1,970,594 | \$1,796,516 | \$10,044,500 | \$20,854,152 |
| Pulltab Prizes | \$1,310,619 | \$1,317,032 | \$1,504,230 | \$1,530,687 | \$1,392,074 | \$1,548,497 | \$1,490,841 | \$1,580,766 | \$1,418,794 | \$1,563,412 | \$1,670,673 | \$1,542,809 | \$8,603,139 | \$17,870,434 |
| Pulltab Net | \$218,752 | \$217,114 | \$264,984 | \$236,173 | \$241,806 | \$262,532 | \$246,908 | \$263,968 | \$235,803 | \$242,050 | \$299,921 | \$253,707 | \$1,441,361 | \$2,983,718 |
| Prize % | 85.7% | 85.8% | 85.0% | 86.6% | 85.2% | 85.5% | 85.8% | 85.7% | 85.7% | 86.6% | 84.8% | 85.9% | 85.7% | 85.7% |
| Total Gross | \$3,122,694 | \$3,216,027 | \$3,639,682 | \$3,741,204 | \$3,516,953 | \$3,734,578 | \$3,697,157 | \$3,973,304 | \$3,604,410 | \$3,935,599 | \$3,968,935 | \$3,821,136 | \$20,971,137 | \$43,971,678 |
| Total Prizes | \$2,695,640 | \$2,788,150 | \$3,145,625 | \$3,235,257 | \$3,009,227 | \$3,250,969 | \$3,202,577 | \$3,424,865 | \$3,110,768 | \$3,404,808 | \$3,404,581 | \$3,290,215 | \$18,124,869 | \$37,962,682 |
| Total Pre-tax Income | \$427,054 | \$427,877 | \$494,057 | \$505,946 | \$507,726 | \$483,609 | \$494,580 | \$548,439 | \$493,642 | \$530,792 | \$564,355 | \$530,920 | \$2,846,268 | \$6,008,996 |
| Prize % | 86.3% | 86.7% | 86.4% | 86.5% | 85.6% | 87.1% | 86.6% | 86.2% | 86.3% | 86.5% | 85.8% | 86.1% | 86.4% | 86.3% |
| Total Gambling Tax | \$151,919 | \$154,153 | \$132,798 | \$166,477 | \$165,849 | \$163,445 | \$159,903 | \$177,257 | \$161,069 | \$161,069 | \$267,477 | \$188,113 | \$934,641 | \$2,832,251 |
| Total Expenses (Allow.) | \$304,563 | \$255,764 | \$278,882 | \$305,716 | \$264,421 | \$301,558 | \$279,549 | \$278,685 | \$285,152 | \$305,513 | \$311,914 | \$286,413 | \$1,710,904 | \$4,864,472 |
| Net Profit (before LP) | (\$29,428) | \$17,960 | \$82,377 | \$33,753 | \$77,455 | \$18,605 | \$55,127 | \$92,497 | \$47,422 | \$64,210 | (\$15,036) | \$56,394 | \$200,723 | \$731,487 |

| | White Bear | | | | Bear | | | % of |
|----------------------------|------------|-----------|---------------|-------------|-----------|------------|-------------|--------|
| | Bar | Sak's | Doc's Landing | Jimmy's | Town | Bingo Hall | Total | Total |
| Bingo Gross | \$6,611 | \$30,134 | \$0 | \$63,151 | \$12,978 | \$0 | \$112,874 | 3.5% |
| Bingo Prizes | \$8,951 | \$27,181 | \$0 | \$49,817 | \$12,226 | \$0 | \$98,175 | 3.5% |
| Bingo Net | (\$2,340) | \$2,953 | \$0 | \$13,334 | \$752 | \$0 | \$14,699 | 3.3% |
| Prize % | 135.4% | 90.2% | | 78.9% | 94.2% | | 87.0% | |
| 2023 Net\$ | (\$280) | \$9,819 | \$0 | \$17,384 | (\$1,792) | (\$21,869) | \$3,262 | |
| YoY Change | -736% | -70% | | -23% | -142% | -100% | 351% | |
| Raffle Gross | \$372 | \$290 | \$0 | \$522 | \$0 | \$0 | \$1,184 | 0.0% |
| Raffle Prizes | \$500 | \$500 | \$0 | \$500 | \$0 | \$0 | \$1,500 | 0.1% |
| Raffle Net | (\$128) | (\$210) | \$0 | \$22 | \$0 | \$0 | (\$316) | -0.1% |
| Prize % | 134.4% | 172.4% | #DIV/0! | 95.8% | #DIV/0! | #DIV/0! | 126.7% | |
| Raffle Net | (\$2) | \$42 | \$0 | \$26 | \$0 | \$0 | \$66 | |
| Paddlewheel Gross | \$20,930 | \$360 | \$750 | \$900 | \$1,110 | \$0 | \$24,050 | 0.7% |
| Paddlewheel Prizes | \$18,055 | \$240 | \$500 | \$600 | \$740 | \$0 | \$20,135 | 0.7% |
| Paddlewheel Net | \$2,875 | \$120 | \$250 | \$300 | \$370 | | \$3,915 | 0.9% |
| Prize % | 86.3% | 66.7% | 66.7% | 66.7% | 66.7% | #DIV/0! | 83.7% | |
| 2023 Net\$ | \$3,528 | \$150 | \$2,160 | \$200 | \$440 | | \$6,478 | |
| YoY Change | -19% | -20% | -88% | 50% | -16% | | -40% | |
| Tipboard Gross | \$1,960 | \$3,400 | \$2,260 | \$3,550 | \$1,830 | \$0 | \$13,000 | 0.4% |
| Tipboard Prizes | \$1,525 | \$2,400 | \$2,050 | \$2,575 | \$1,325 | \$0 | \$9,875 | 0.3% |
| Tipboard Net | \$100 | \$150 | \$0 | \$550 | \$0 | | \$3,125 | 0.7% |
| Prize % | 77.8% | 70.6% | 90.7% | 72.5% | 72.4% | #DIV/0! | 76.0% | |
| 2023 Net\$ | \$550 | \$875 | \$495 | \$990 | \$270 | \$0 | \$3,180 | |
| E-Gaming Gross | \$328,575 | \$96,027 | \$385,830 | \$514,584 | \$275,225 | \$0 | \$1,600,239 | 48.9% |
| E-Gaming Prizes | \$278,089 | \$84,188 | \$332,402 | \$434,162 | \$239,973 | \$0 | \$1,368,815 | 48.5% |
| E-Gaming Net | \$50,485 | \$11,838 | \$53,427 | \$80,422 | \$35,252 | \$0 | \$231,425 | 51.9% |
| Prize % | 84.6% | 87.7% | 86.2% | 84.4% | 87.2% | #DIV/0! | 85.5% | |
| 2023 Net\$ | \$34,497 | \$19,704 | \$49,533 | \$70,281 | \$32,938 | \$1,137 | \$208,091 | |
| YoY Change | 46% | -40% | 8% | 14% | 7% | | 11% | |
| Pulltab Gross | \$191,317 | \$311,249 | \$114,732 | \$679,375 | \$221,809 | \$0 | \$1,518,482 | 46.4% |
| Pulltab Prizes | \$167,501 | \$266,114 | \$103,402 | \$589,091 | \$199,519 | \$0 | \$1,325,627 | 46.9% |
| Pulltab Net | \$23,816 | \$45,135 | \$11,330 | \$90,284 | \$22,290 | \$0 | \$192,855 | 43.3% |
| Prize % | 87.6% | 85.5% | 90.1% | 86.7% | 90.0% | #DIV/0! | 87.3% | |
| 2023 Net\$ | \$35,376 | \$43,450 | \$24,269 | \$109,256 | \$37,545 | \$12,636 | \$262,532 | |
| YoY Change | -33% | 4% | -53% | -17% | -41% | -100% | -27% | |
| Total Gross | \$549,765 | \$441,460 | \$503,572 | \$1,262,082 | \$512,952 | \$0 | \$3,269,829 | 100.0% |
| Total Prizes | \$474,621 | \$380,623 | \$438,354 | \$1,076,745 | \$453,783 | \$0 | \$2,824,127 | 100.0% |
| Total Pre-tax Income | \$75,143 | \$60,836 | \$65,217 | \$185,337 | \$59,169 | \$0 | \$445,703 | 100.0% |
| Prize % | 86.3% | 86.2% | 87.0% | 85.3% | 88.5% | #DIV/0! | 86.4% | |
| 2023 Net\$ | \$73,669 | \$74,040 | \$76,457 | \$198,137 | \$69,401 | (\$8,096) | \$483,609 | 17.1% |
| YoY Change | 2% | -18% | -15% | -6% | -15% | -100% | -8% | |
| Site % of Ttl Income | 16.9% | 13.6% | 14.6% | 41.6% | 13.3% | 0.0% | | |
| Tax | \$17,894 | \$19,080 | \$19,534 | \$62,792 | \$26,201 | \$0 | \$145,500 | 32.6% |
| 2023 Tax\$ | \$24,430 | \$22,722 | \$25,576 | \$63,613 | \$24,150 | \$2,955 | \$163,445 | 33.8% |
| YoY Change | -27% | -16% | -24% | -1% | | | -11% | |
| Gross Profit After Tax | \$57,249 | \$41,757 | \$45,683 | \$122,545 | \$32,968 | \$0 | \$300,202 | |
| 2023 GP\$ | \$49,239 | \$51,319 | \$50,881 | \$134,525 | \$45,251 | (\$11,051) | \$320,164 | |
| YoY Change | 16% | -19% | -10% | -9% | | | -6% | |
| Allow. Expenses | \$33,487 | \$31,294 | \$32,982 | \$80,242 | \$32,065 | \$750 | \$210,819 | |
| 2023 AE\$ | \$37,100 | \$39,595 | \$46,913 | \$89,753 | \$33,899 | \$54,298 | \$301,558 | |
| YoY Change | -10% | -21% | -30% | -11% | -5% | | -30% | |
| NP\$ Before Lawful Purpose | \$23,762 | \$10,463 | \$12,702 | \$42,303 | \$903 | (\$750) | \$89,383 | |
| 2023 NP\$ | \$12,140 | \$11,724 | \$3,968 | \$44,772 | \$11,352 | (\$65,349) | \$18,606 | |
| YoY Change | 96% | -11% | 220% | -6% | | | 380% | |

WBLAHA Charitable Gambling #03111 - Authorization of Expenditures (LG1004)

Expenses for the Month of:

October 2024

Approved September 11, 2024

Preapproval: Allowable Expenses

| Payee or Item to be Paid | Brief explanation of the purpose for each expenditure | Expense \$ | | Check or ACH |
|--------------------------------|---|------------|-------------------|--------------|
| | | Limit | Approved (Yes/No) | |
| Doc'S Landing | Rent | \$17,500 | YES | Check |
| Jimmy'S Food And Drink | Rent | \$38,000 | YES | Check |
| Saks | Rent | \$15,000 | YES | Check |
| White Bear Bar | Rent | \$11,000 | YES | Check |
| Sanger Llc | Rent | \$9,000 | YES | Check |
| Gaming Business Solutions, Llc | Payroll Processing | \$700 | YES | Check |
| Gaming Business Solutions, Llc | Monthly Gaming Reporting | \$2,000 | YES | Check |
| Charitable Products Llc | Scanner Paper - Supplies | \$450 | YES | Check |
| Bingo Bugle | BDBH Advertising | \$750 | YES | Check |
| Press Publications | Advertising | \$1,800 | YES | Check |
| Comcast Business | Internet/phone/TV | \$1,400 | YES | Check |
| The McDowell Agency, INC | Employee Background Check | \$300 | YES | Check |
| Microsoft 365 Subscription | Microsoft 365 Subscription | \$60 | YES | Check |
| Office Supplies | General Office Supplies | \$1,500 | YES | Check |
| Kevin Bergerson | Monthly Milage Reimbursement | \$600 | YES | Check |
| Lynn Dumroese | Monthly Milage Reimbursement | \$120 | YES | Check |
| JOIM INVESTMENTS, LLC | Office Space Rent | \$700 | YES | ACH |
| Intuit | Compensation | \$40,000 | YES | ACH |
| IRS | Payroll Taxes | \$12,000 | YES | ACH |
| MN Dept of Revenue | Payroll Taxes | \$2,800 | YES | ACH |
| Pilot | E-Linked Bingo Provider | | | |
| MN Gaming Supply | E-Pulltab Equipment and Revenue Share (Beartown) | \$9,000 | YES | ACH |
| Pulltabs Plus, Incorporated | Gambling Product | \$6,500 | YES | ACH |
| Three Diamond Corporation | Gambling Product | \$25,000 | YES | ACH |
| Brainerd Games | Bingo Machine Rentals | \$9,000 | YES | ACH |
| Brainerd Games | E-Pulltab Equipment and Revenue Share | \$60,000 | YES | ACH |
| Brainerd Games | Gambling Product | \$10,000 | YES | ACH |
| Kreative Acrylics | Acrylic Pulltab Boxes | | | |
| Central Gaming Services | Doc's Pulltab Machine Rental | \$600 | YES | check |
| ABDO | Final Payment for Annual Audit | \$6,000 | YES | check |
| MN Unemployment Insurance | Payroll Taxes | \$4,000 | YES | echeck |
| Amazon | Table and Chairs for events/parties | \$900 | YES | check |
| Dumpster Rental | Cleaning out Bingo Hall | | | |
| Cash Long/Short | | \$2,500 | YES | |
| Allied Charities of MN | Membership & Convention Registration | \$1,200 | YES | check |

Total \$290,380

ACTUAL ALLOWABLE EXPENSES

| Check # | Total Paid | Overage |
|---------|------------------|-------------------|
| 21292 | \$9,164 | |
| 21293 | \$30,038 | |
| 21291 | \$9,386 | |
| 21290 | \$6,698 | |
| 21294 | \$6,878 | |
| 21298 | \$670 | |
| 21298 | \$1,665 | |
| | \$611 | \$161 |
| | \$0 | |
| 21264 | \$2,318 | \$518 |
| 21267 | \$1,027 | |
| | \$0 | |
| 21268 | \$27 | |
| 21281 | \$879 | |
| 21266 | \$337 | |
| 21269 | \$117 | |
| | \$700 | |
| | \$35,840 | |
| | \$12,679 | \$679 |
| | \$2,591 | |
| | \$563 | |
| | \$8,943 | |
| | \$4,210 | |
| | \$18,587 | |
| | \$7,849 | |
| | \$42,302 | |
| | \$5,349 | |
| 21277 | \$740 | \$740 |
| 21270 | \$562 | |
| 21311 | \$3,650 | |
| | \$1,562 | |
| | \$0 | |
| 21279 | \$750 | \$750 |
| | | |
| 21272 | \$760 | |
| | | |
| | \$216,690 | (\$73,690) |

Preapproval: Lawful Purpose Expenditures

| Payee or Item to be Paid | Brief explanation of the purpose | Amount | LPE Code | Approved |
|-----------------------------|--|------------------|----------|----------|
| City Of Vadnais Heights | Vadnais Heights Local Fund | \$7,000 | A10R | |
| City Of White Bear Lake | Local Fund | \$500 | A08L | |
| MN Dept of Revenue | A08T - Monthly State Gambling Taxes and Fees | \$180,000 | A08T | |
| Total Lawful Purpose | | \$187,500 | | |

Total Allowable & Lawful Purpose \$477,880

ACTUAL LAWFUL PURPOSE EXPENSES

| Check # | Total Paid | Overage |
|---------|------------------|-------------------|
| 21288 | \$4,421 | |
| 21289 | \$369 | |
| | \$140,710 | |
| | \$145,500 | (\$42,000) |

\$362,190 (\$115,690)

WBLAHA Charitable Gambling #03111 - Authorization of Expenditures (LG1004)

Expenses for the Month of: January 2025 (12/12/24 to 1/31/25)

Preapproval: Allowable Expenses

| Payee or Item to be Paid | Brief explanation of the purpose for each expenditure | Expense \$ | Approved | Check or ACH | Notes |
|--------------------------------|---|------------|----------|--------------|---------|
| | | Limit | | | |
| Doc'S Landing | Rent | \$11,000 | | Check | Monthly |
| Jimmy's Food And Drink | Rent | \$36,000 | | Check | Monthly |
| Saks | Rent | \$15,000 | | Check | Monthly |
| Johnny Kitchen | Rent | \$1,200 | | Check | Monthly |
| MC Taco | Rent | \$3,000 | | Check | Monthly |
| White Bear Bar | Rent | \$13,000 | | Check | Monthly |
| Sanger LLC | Rent | \$9,000 | | Check | Monthly |
| Gaming Business Solutions, LLC | Payroll Processing | \$700 | | Check | Monthly |
| Gaming Business Solutions, LLC | Monthly Gaming Reporting | \$2,000 | | Check | Monthly |
| Charitable Products LLC | Scanner Paper - Supplies | \$500 | | Check | Monthly |
| Press Publications | Advertising | \$2,000 | | Check | Monthly |
| Comcast Business | Internet/phone/TV | \$1,500 | | Check | Monthly |
| The McDowell Agency, INC | Employee Background Check | \$300 | | Check | Monthly |
| Microsoft 365 Subscription | Microsoft 365 Subscription | \$60 | | Check | Monthly |
| Office Supplies | General Office Supplies | \$2,000 | | Check | Monthly |
| Kevin Bergerson | Monthly Milage Reimbursement | \$650 | | Check | Monthly |
| Lynn Dumroese | Monthly Milage Reimbursement | \$200 | | Check | Monthly |
| JOIM INVESTMENTS, LLC | Office Space Rent | \$700 | | ACH | Monthly |
| Intuit | Compensation | \$58,000 | | ACH | Monthly |
| IRS | Payroll Taxes | \$12,000 | | ACH | Monthly |
| MN Dept of Revenue | Payroll Taxes | \$4,060 | | ACH | Monthly |
| MN Gaming Supply | E-Pulltab Equipment and Revenue Share (Beartown) | \$11,000 | | ACH | Monthly |
| Pulltabs Plus, Incorporated | Gambling Product | \$7,000 | | ACH | Monthly |
| Three Diamond Corporation | Gambling Product | \$27,000 | | ACH | Monthly |
| Three Diamond Corporation | Misc Product and Equipment | \$750 | | ACH | Monthly |
| Brainerd Games | Bingo Machine Rentals | \$8,000 | | ACH | Monthly |
| Brainerd Games | E-Pulltab Equipment and Revenue Share | \$50,000 | | ACH | Monthly |
| Brainerd Games | Gambling Product | \$10,000 | | ACH | Monthly |
| Brainerd Games | Misc Product and Equipment | \$750 | | ACH | Monthly |
| Central Gaming Services | Doc's Pulltab Machine Rental | \$300 | | check | Monthly |
| CG Made Easy | Gambling Mgr subscription(split across all sites) | \$500 | | check | |
| Northland Review | Annual Advertising - Split evenly across all sites | \$5,500 | | check | |
| MN Unemployment Insurance | Payroll Taxes | \$3,000 | | check | |
| Cash Long/Short | | \$2,500 | | | |

Total **\$299,170**

Preapproval: Lawful Purpose Expenditures

| Payee or Item to be Paid | Brief explanation of the purpose | Amount | LPE Code | Approved | |
|--------------------------|--|-----------|----------|----------|---------|
| City Of Vadnais Heights | Vadnais Heights Local Fund | \$8,000 | A10R | | Monthly |
| City Of White Bear Lake | Local Fund | \$600 | A08L | | Monthly |
| MN Dept of Revenue | A08T - Monthly State Gambling Taxes and Fees | \$190,000 | A08T | | Monthly |

Total Lawful Purpose **\$198,600**

Total Allowable & Lawful Purpose **\$497,770**