

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, August 17, 2020 at 6 p.m.

West Fargo Sports Arena 520 32nd Ave W West Fargo, ND

Board Members:

Present: Josh Benson, Joel Honeyman, Alex Aughinbaugh, Jareb Raan, Sarah Elkins, Kelly Kisell, Corey Moos, Seth Rehm, Shana Wilson, Brent Kuehne, Kayla Goebel, Eric Nelson

Absent: Anthony Houkom

Others Present:

Gaming Manager: Jason Campbell

Hockey Director: Jason Gregoire

Members Present: Kristen Cigelske

PROCEEDINGS:

Meeting called to order at 6:00 p.m. by President Josh Benson.

Minutes Approval

Honeyman motioned to approve the July 20th, 2020 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Raan. Approved by all; motion passed without dissent.

June 2020, Quarter 4 & 2019-2020 End of Year Financial Report

Raan

Raan presented both the June 2020 financials as well as the Quarter 4 (end of year) financial summary for 2019-2020. Before COVID it was projected that we would make \$150,000 for the year. As part of the coronavirus relief act the organization utilized the PPE (payment protection plan) loan while gaming was unable to operate for 8 weeks. Raan stated that we look to be ahead of that projection at this point and our current cash position appears good.

Gaming in June was busier than expected and profits are stronger than the previous year. In the past year the gaming site at Brewtus was lost while we added a site at Hooligans in early March right before the COVID shutdown. An additional site, Traditions, was added in May. Both of these new sites are showing potential for profits equal to or beyond Brewtus. Overall gaming is exceeding what was expected for this last quarter even with the impact of COVID.

Benson commented on the status of the budget for 2020-2021 in regards to the positive progress of gaming. The budget was created conservatively with downward adjustments as the potential impacts of the shutdown were unknown. He proposed to review the status of the current budget at the end of the 2nd quarter based on the financial information and trends at that time.

Quarter 4 Gaming Financials & Year End Report

Nelson/Campbell

Nelson reported that all gaming sites were profitable this year with some making more than expected. The majority of the gaming sites were up from the previous year. Hooligans has not yet had a full year of gaming but is projected to do well. All sites are now fully open with the exception of Blarney Stone. Blackjack has not resumed at that site but gaming was able to add an extra e-tab machine as well as a paper pull tab machine in lieu of blackjack.

Deer Raffle**Campbell/Nelson**

Campbell reported that the Deer Tag raffle was held at Pub West on August 4th, 2020. WFHA had printed 3,000 tickets for the raffle and made a profit of \$10,000. In addition to the raffle tickets, two guns were available through a raffle board the night of the drawing. Attendance was smaller than anticipated but somewhat expected with the recent concerns of COVID.

COVID Protocols**Gregoire/Rehm/Kisell**

Gregoire has composed an informal committee including Wilson, Kisell, Rehm, Kraft and 2 other non-board members to begin discussing protocols for COVID during the upcoming season. The committee is considering three areas of focus: On Ice, Off Ice and Return to Play. It is unlikely that USA Hockey will set forth protocols for every state instead letting the states determine guidelines regarding COVID. No guidance or protocols are currently available from NDAHA. NDAHA is requesting protocols from each organization if they will be hosting tournaments during the year. Protocols will also need to be presented to the facilities (Vets Arena and West Fargo Sports Arena) as a contingency regarding play and ongoing use of the arenas should we see impacts from COVID once the season has begun.

Benson has been in contact with Andy Bartsch from Fargo Youth Hockey Association. Recent communications have centered around the possibility of both organizations creating similar protocols that would create cohesiveness in responses to COVID during the upcoming season. FYHA has also been in contact with the CDC regarding guidance for their players.

Benson requested that Gregoire present a working draft and proposal for COVID protocols at the next board meeting on September 21st. The drafts of the documents will be reviewed by the board at that time. A special meeting will be held October 5th to finalize and vote on COVID Protocols in order to be prepared to present to the membership before the start of the season.

Membership & Recruitment 2020-2021 Initiatives**Wilson**

Wilson presented an overview of new, discontinued and current initiatives that the Director of Membership and recruitment is responsible for overseeing. Some of the changes are a result of the redistribution of previous duties to the new Hockey Operations Assistant. Wilson shared the highlights of these responsibilities including Operations Functions, Membership Events and initiatives for Grow the Game, Member Engagement and Community Involvement.

Old Business: Center Ice Status**Nelson/Wilson**

Nelson reported that Center Ice has been tabled for this year due to the ongoing concerns of COVID. With the current social distance protocols in place and tendencies of people to congregate around tables and silent auction items it was in the best interest and safety of our membership to postpone the event. A new date has been set for October 8, 2021.

Nelson stated that the Gun Raffle is still set to be held on March 26, 2021 at the Red River Valley Fairgrounds. Campbell has been working with Scheels on a preliminary list of guns to secure for the raffle as the overall supply of guns is more limited due to coronavirus. The total number of guns available for the raffle this year will be similar to last year. Tickets will be printed soon and available for distribution with the Winter Raffle tickets the week of October 26th during team meetings.

SouthTown PourHouse will be hosting a golf scramble on Wednesday, September 2nd at Rose Creek Golf Course. Check-in begins at 8am with a start time of 11am. Currently there are 10 teams registered with a capacity to host 30 teams. WFHA will send a team to participate in the tournament. Communication regarding the event will be sent out to members soon. All proceeds from the tournament will benefit the West Fargo Hockey Association.

Old Business: Hockey Treadmill Sale**Gregoire/Kuehne**

The party previously interested in buying the hockey treadmill from WFHA has declined to purchase the equipment. No further leads on a possible sale or interested parties regarding the treadmill are available at this time.

Old Business: Stampede Apparel/Squad Locker Update**Gregoire**

The apparel site, Squad Locker, set up through Sports Engine went live on August 15th. Orders have already been placed by members and the response to this option from our members has been positive. In addition to various apparel and accessories, face masks with the Stampede logo are also available for sale with the possibility of adding a gaiter as well. Gregoire stated that Kraft is currently compiling a special package available for purchase through Squad Locker that includes a winter hat, water bottle and car decal.

Old Business: COVID-19 Waivers**Benson**

Benson has been in contact with Vogel Law Firm regarding COVID waivers for the upcoming season. For the time being he has asked them to hold on creating anything in order for us to be able to gauge more accurately what the impact of COVID on our season may entail. They will be kept on retainer, which does not incur any cost to us, in the event that we would need to proceed with utilizing their services in the future.

Registration Update**Wilson/Gregoire**

Gregoire reported that we currently have a total of 547 members registered for the 2020-2021 hockey season. This is inclusive of all levels from Termites through Bantams and Girls levels. Registration for travel teams is currently closed. Gregoire is expecting around 80 to 100 more players with registration still open for Termites, Mites, Junior Gold and the Recreation League. Travel teams for the season will include 6 Bantam teams, 6 Pee Wee teams, 8 Squirt teams and 3 10U teams.

Intro to Hockey Update**Gregoire**

Registration is open for both Intro to Hockey Sessions. The 1st session is almost filled with many slots still available in the 2nd session. Gregoire stated that he was able to place an ad, free of charge, in the West Fargo Parks District Fall Catalog featuring the Intro to Hockey and Recreation League opportunities. 50 bags of equipment will be available for players participating in the Intro to Hockey sessions. No further information has been available regarding the status of the additional 75 bags of equipment that had been ordered from Total Hockey.

The Intro to Hockey Committee will be meeting on Tuesday, August 18th to prepare for the upcoming sessions. Gregoire has contacted the High School coaches to get on ice help from their players. Dibs will be available for on ice coaches within our organization as well. Gregoire stated that he would also like to get the players at the Pee Wee and Bantam levels involved for these sessions. He is looking for an ideal ratio of 1 coach/volunteer for every 2 participants to provide the best possible experience. Jersey's and socks have been ordered for the Intro to Hockey participants as well.

Tournament Collaboration with FYHA**Benson**

Benson has been in contact with Andy Bartsch from FYHA regarding impacts from COVID on the upcoming season. Next steps would be to gather key members from both boards to collaborate on possibilities for the season including COVID policies, possible effects on tournament play, impacts on surrounding hockey teams should shutdowns occur in adjacent states and hosting alternate tournaments or league play within the city. Benson stated that he will follow up with Bartsch to coordinate a meeting time between the two organizations to initiate discussions.

Benson and Kuehne have discussed the topic of dasher boards including costs, frequent inquires to the organization, dubs, maintenance and production of the boards. Discussion among the board revolved around key issues from the past labor intensive process of procuring, producing and responding to inquiries regarding pricing of dasher board purchases. Kuehne requested permission to explore options and bids related to the ability to automate the process of securing dasher boards. Additional advertising options were suggested in the form of arena banners that could be added to the automation process as well. It was suggested to explore both internal and external options for easing the ability to manage the procurement, renewal, pricing and inquires related to dasher boards.

Meeting adjourned at 7:12 pm by Benson.

Board of Directors

Josh Benson, President

Joel Honeyman, Past President

Alex Aughinbaugh, Executive Vice President

Jareb Raan, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

Corey Moos, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Shana Wilson, Director of Membership & Recruitment

Anthony Houkom, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Kayla Goebel, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

2019-2020 Gaming Financials

	2019-2020	Budget	Remaining	2018-2019	Comments
Blarney Stone					
Net Proceeds	\$76,559.00	\$118,000.00	\$41,441.00	\$497.00	-Below budget, but well ahead of last year.
Total Expenses	\$37,998.00	\$55,500.00	\$17,502.00	\$3,625.00	-added a paper pull tab machine, doing well
Net Revenue	\$38,560.00	\$62,500.00	\$23,940.00	\$4,122.00	-blackjack hasn't reopened
	2019-2020	Budget	Remaining	2018-2019	Comments
Brickhouse					
Net Proceeds	\$269,972.00	\$315,000.00	\$45,028.00	\$339,799.00	-Unfortunately lost this site for 2020-2021
Total Expenses	\$72,976.00	\$83,050.00	\$10,074.00	\$82,736.00	
Net Revenue	\$196,996.00	\$231,950.00	\$34,954.00	\$257,063.00	
	2019-2020	Budget	Remaining	2018-2019	Comments
Ft Noks					
Net Proceeds	\$64,363.00	\$83,000.00	\$18,637.00	\$82,884.00	-This site is blackjack and paper tabs only, no etabs.
Total Expenses	\$36,348.00	\$46,520.00	\$10,172.00	\$46,489.00	
Net Revenue	\$28,015.00	\$36,480.00	\$8,465.00	\$36,395.00	
	2019-2020	Budget	Remaining	2018-2019	Comments
Hooligans					
Net Proceeds	\$80,754.00		(\$80,754.00)		-not a full year at this site, doing very well and very supportive of WFHA
Total Expenses	\$32,297.00		(\$32,297.00)		
Net Revenue	\$48,457.00		(\$48,457.00)		
	2019-2020	Budget	Remaining	2018-2019	Comments
Kindred Spirits					
Net Proceeds	\$40,650.00	\$50,000.00	\$9,350.00	\$19,282.00	-excellent return with the addition of etabs
Total Expenses	\$23,346.00	\$32,970.00	\$9,624.00	\$25,067.00	-\$10k under budget for expenses
Net Revenue	\$17,303.00	\$17,030.00	(\$273.00)	(\$5,785.00)	-even budget for net revenue
	2019-2020	Budget	Remaining	2018-2019	Comments

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 June 30, 2020 and 2019

	June 30, 2020	June 30, 2019
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 196,636.00	\$ 121,641.00
WSB-Club Account	251,329.54	55,968.92
WSB-Gaming Account	283,418.61	228,492.65
WSB-Trust Account	246,394.40	64,235.13
WSB-Future Savings Account	157,394.66	157,276.58
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>1,135,302.10</u>	<u>627,743.17</u>
Accounts Receivable		
Misc. Receivable	900.00	0.00
Advertising Receivable	1,500.00	7,770.00
Dibs Receivable	<u>6,940.00</u>	<u>5,560.00</u>
Total Accounts Receivable	<u>9,340.00</u>	<u>13,330.00</u>
Other Current Assets		
Prepaid Insurance	3,376.45	0.00
Prepaid Tournament Expenses	44,390.00	0.00
Gaming Inventory	<u>3,067.70</u>	<u>4,054.84</u>
Total Other Current Assets	<u>50,834.15</u>	<u>4,054.84</u>
Total Current Assets	<u>1,195,476.25</u>	<u>645,128.01</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	0.00
Gaming Equipment	76,113.67	73,257.42
Hockey Equipment	174,746.88	174,746.88
Accumulated Depreciation	<u>(205,333.67)</u>	<u>(162,266.24)</u>
Total Fixed Assets	<u>52,251.12</u>	<u>85,738.06</u>
TOTAL ASSETS	<u><u>\$ 1,247,727.37</u></u>	<u><u>\$ 730,866.07</u></u>

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

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 June 30, 2020 and 2019

	June 30, 2020	June 30, 2019
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 83,324.31	\$ 6,737.14
Accrued Rent	975.00	0.00
Current Portion of Long Term Debt	19,305.19	0.00
Accrued Gaming Tax	42,610.00	38,167.00
Accrued Wages	12,002.03	16,599.49
Payroll Liabilities	1,523.87	4,923.93
Winner Withholding Payable	0.00	2,400.00
	159,740.40	68,827.56
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	120,600.00	0.00
Less Current Portion of Long Term Debt	(19,305.19)	0.00
	101,294.81	0.00
Total Long Term Liabilities		
Total Liabilities	261,035.21	68,827.56
Net Assets		
Net Assets With Restrictions	8,442.29	8,442.29
Net Assets Without Restrictions	653,556.58	486,240.72
Change in Net Assets Without Restrictions	324,693.29	167,355.50
	986,692.16	662,038.51
Total Net Assets		
TOTAL LIABILITIES & NET ASSETS	\$ 1,247,727.37	\$ 730,866.07

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West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 0.00	\$ 17,645.00	\$ 0.00
Bingo	18,001.05	109,727.05	136,339.00
Blackjack & Paddlewheel	25,448.00	264,984.50	290,998.00
Daubers	10.00	3,590.10	4,586.58
Etabs	156,161.00	890,397.25	178,289.25
Gun Raffle Receipts	0.00	166,280.00	213,600.00
Gun Raffle Prizes	0.00	(157,453.42)	(180,439.63)
Hunting Tag Receipts	0.00	0.00	20,840.00
Hunting Tag Prizes	0.00	(393.45)	(2,189.74)
Meat Raffle Receipts	120.00	14,020.00	17,635.00
Meat Raffle Prizes	(300.00)	(7,625.93)	(5,622.75)
Poker	0.00	3,885.00	3,695.00
Pull Tabs	27,873.00	238,594.25	586,552.33
Raffle Boards - Center Ice Receipts	0.00	0.00	5,340.00
Raffle Boards - Gun Raffle Receipts	0.00	0.00	17,500.00
Other Raffles	0.00	0.00	(165.51)
Winter Raffle Receipts	0.00	200,030.00	195,500.00
Winter Raffle Prizes	(1,500.00)	(49,384.31)	(47,890.67)
Other Gaming Receipts	0.00	20.00	0.00
	<u>225,813.05</u>	<u>1,694,316.04</u>	<u>1,434,566.86</u>
 Total Net Gaming Proceeds			
 Gaming Expenses - Direct			
Prize Board Prizes	0.00	1,612.50	0.00
Bingo Cards	1,188.80	9,474.63	2,101.65
Etab Expense	35,137.30	184,288.52	46,580.75
Gaming Licenses & Fees	0.00	1,650.00	1,386.16
Gaming Tax	28,416.66	188,010.00	130,635.00
Gaming Supplies	275.00	11,798.06	87,458.04
Gun Raffle Advertising	0.00	1,442.00	0.00
Miscellaneous - Gaming	0.00	654.14	132.48
Payroll Taxes - Gaming	4,068.80	54,785.25	62,580.73
Pull Tabs Expense	3,019.65	15,637.06	6,671.48
Raffle Wheel Tickets	21.50	527.75	143.00
Rent - Gaming	7,835.00	69,385.00	54,720.00
Security	3,193.25	20,769.35	22,113.52
State of ND Gaming Stamp	126.70	406.87	29.40
Wages - Gaming	17,745.78	193,610.22	236,063.38
	<u>101,028.44</u>	<u>754,051.35</u>	<u>650,615.59</u>
 Total Gaming Expenses - Direct			

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West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19
Gaming Expenses - Indirect			
Accounting - Gaming	1,418.95	17,960.16	22,238.79
Background Checks - Gaming	15.00	180.00	150.00
Bank Service Charges - Gaming	0.00	221.00	463.82
Computer Hardware	0.00	0.00	1,676.98
Copier Lease - Gaming	151.45	2,338.72	1,292.28
Depreciation - Gaming	1,244.23	11,587.58	11,170.90
Health Insurance - Gaming	1,185.45	11,071.04	16,386.60
Insurance - Worker's Safety	75.76	454.57	0.00
Insurance - Gaming	331.94	2,569.60	11,642.41
Miscellaneous (Shared) - Gaming	0.00	4,955.80	4,394.39
Office Furniture	0.00	220.60	0.00
Office Fit-up	0.00	162.01	0.00
Office Rent - Gaming	775.00	9,110.00	6,535.00
Office Supplies/Postage - Gaming	55.35	3,091.77	2,023.06
Office Telephone/Data - Gaming	243.12	3,144.16	2,827.21
Payroll Tax - Manager & Office	836.26	11,190.60	16,653.69
Penalties and Fines	0.00	0.00	275.00
Repairs & Maintenance - Gaming	0.00	41.10	346.76
Software	275.75	1,929.95	4,114.40
Uniforms- Gaming	1,559.84	3,185.94	4,706.74
Bonus - Manager & Office	0.00	0.00	1,250.00
Wages - Manager & Office	9,201.40	122,469.71	136,427.71
Wages - Vacation, Train, Count	765.57	8,563.88	6,416.93
	<u>18,135.07</u>	<u>214,448.19</u>	<u>250,992.67</u>
Total Gaming Expenses - Indirect			
	<u>119,163.51</u>	<u>968,499.54</u>	<u>901,608.26</u>
Total Gaming Expenses			
Net Gaming Revenue	<u>106,649.54</u>	<u>725,816.50</u>	<u>532,958.60</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19
Program Revenue			
Charitable Donations	1,150.00	9,202.12	0.00
Advertising Sales			
Bad Debt Expense	0.00	(5,280.00)	(15,500.00)
Dasherboards	0.00	16,700.00	16,525.00
Sponsorships	0.00	0.00	1,000.00
Wallboard Advertising	0.00	1,000.00	4,000.00
Advertising Sales - Other	0.00	0.00	0.00
Total Advertising Sales	<u>0.00</u>	<u>12,420.00</u>	<u>6,025.00</u>
Apparel Sales Receipts	330.12	4,533.12	11,497.26
Apparel Sales Expense	0.00	(300.00)	(9,568.88)
Center Ice Receipts	0.00	0.00	10,590.00
Center Ice Expense	0.00	0.00	(6,439.63)
Contributions/Kickback Income	0.00	1,948.05	11,712.61
Dibs Receipts	0.00	13,520.00	11,840.00
Equipment Receipts	0.00	0.00	0.00
Special Event Receipts	0.00	4,190.91	0.00
Hockey Camp Registration			
Floor Ball	(240.00)	1,840.00	0.00
Checking Camp	60.00	2,400.00	0.00
3 vs. 3 League Camp	0.00	8,940.00	5,599.65
Youth Stampede Fall Camp	0.00	10,547.55	0.00
Girls Stampede Fall Camp	0.00	2,160.00	0.00
Intro to Hockey Camp	0.00	5,680.00	0.00
Mite Skating and Skills	0.00	650.00	1,350.00
Open Hockey/Drop-In Hockey	0.00	0.00	3,260.00
Playmakers Fall Camp	0.00	0.00	32,775.28
Playmakers Summer Camp	0.00	0.00	6,491.25
Stampede Goalie Camp	720.00	2,650.00	960.00
Stampede Summer Camps	0.00	2,950.00	15,820.00
Total Hockey Camp Registration	<u>540.00</u>	<u>37,817.55</u>	<u>66,256.18</u>
Hockey Registration			
Recreation League	0.00	2,087.25	0.00
Regular Season	0.00	243,666.01	247,705.50
Total Hockey Registration	<u>0.00</u>	<u>245,753.26</u>	<u>247,705.50</u>
Hockey Tryouts	0.00	2,560.00	0.00
Ice Time	0.00	(120.00)	22,657.50
Interest Receipts	39.23	157.72	130.72
Pins - Hockey Receipts	0.00	13,981.76	13,586.35
Pins - Hockey Expenses - Tourney	0.00	(15,517.51)	(15,109.60)
Skating Treadmill Receipts	0.00	1,069.50	1,350.00
Skating Treadmill Expenses	0.00	(954.00)	(1,215.00)
State Tournament Receipts	0.00	15,720.00	25,501.74
Total Program Revenue	<u>2,059.35</u>	<u>345,982.48</u>	<u>396,519.75</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19
Program Expenses - Direct			
Training Camp Expenses	696.06	3,196.06	0.00
Equipment	0.00	10,301.32	0.00
Advertising - Hockey	0.00	8,918.43	3,929.58
Apparel - Hockey	0.00	50,953.65	3,171.15
Coaches			
Payroll Taxes - Hockey	0.00	5,710.78	7,130.54
Payroll Taxes- Coaches	0.00	0.00	5,237.09
Wages - Coaches	0.00	65,272.63	51,591.52
Coaches Travel & Expense	1,881.25	42,260.09	40,336.11
Total Coaches	<u>1,881.25</u>	<u>113,243.50</u>	<u>104,295.26</u>
Depreciation - Hockey	2,627.57	31,479.85	33,611.46
Evaluators	0.00	2,575.92	5,449.43
Health Insurance - Hockey	0.00	6,140.81	0.00
Ice Time Expense	0.00	228,505.00	283,898.80
Merchant Deposit Fees	0.00	229.82	56.80
Miscellaneous - Hockey	0.00	936.10	1,962.26
Officials			
NDAHA State Tourney	0.00	3,372.70	4,155.00
Officials-Other	0.00	29,585.80	25,199.80
Total Officials	<u>0.00</u>	<u>32,958.50</u>	<u>29,354.80</u>
Participation Gifts	0.00	1,525.37	1,480.04
Registration	0.00	61.00	18,694.29
Schedulers/Coordinators	0.00	0.00	1,000.00
Special Event	0.00	1,736.16	134.78
Staff Development	0.00	3,966.00	0.00
Supplies - Hockey	0.00	1,444.96	10,991.51
Tournament Entry Fees	0.00	50,889.40	84,026.73
Tournament Expenses			
State Tournament	0.00	1,206.40	4,841.85
Tournament Ice	0.00	6,723.68	0.00
Tournament Expenses-Other	0.00	10,090.00	4,550.00
Total Tournament Expenses	<u>0.00</u>	<u>18,020.08</u>	<u>9,391.85</u>
U S A Hockey & NDAHA	0.00	1,977.00	712.00
Hockey Director			
Bonus - Hockey Director	0.00	500.00	2,000.00
Travel - Hockey Director	0.00	433.50	767.55
Wages - Hockey Director	7,005.49	85,467.01	90,176.32
Total Hockey Director	<u>7,005.49</u>	<u>86,400.51</u>	<u>92,943.87</u>
Total Program Expenses - Direct	<u>12,210.37</u>	<u>655,459.44</u>	<u>685,104.61</u>

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19
Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	0.00	192.05
Computer - Hockey	0.00	770.90	1,042.15
Copier/Printing- Hockey	23.95	554.23	635.54
Facilities Expenses	0.00	910.70	1,553.75
Insurance - ND Worker's Safety	75.76	454.57	0.00
Insurance - Hockey	331.94	1,181.58	2,809.70
Interest Expense - Hockey	0.00	0.00	38.49
Meeting Expenses	0.00	0.00	519.59
Office Furniture	0.00	220.60	0.00
Office Fit-up	0.00	162.01	0.00
Office Rent - Hockey	775.00	8,590.00	1,365.00
Office Supplies/Postage - Hockey	0.00	3,848.34	3,207.96
Payroll Taxes - Office Staff	758.85	10,975.08	3,135.65
Professional Fees - Hockey	392.65	6,082.38	14,253.98
Software	0.00	5,809.75	893.49
Sports Engine Processing Fees	86.05	9,240.27	216.90
Telephone/Data - Hockey	168.12	2,419.21	315.89
Bonus - Business Manager	0.00	0.00	3,750.00
Wages - Business Manager	3,131.87	40,426.63	43,088.10
Total Program Expenses - Indirect	5,744.19	91,646.25	77,018.24
Total Program Expenses	17,954.56	747,105.69	762,122.85
Net Program Revenue/Expense	(15,895.21)	(401,123.21)	(365,603.10)
Change in Net Assets Without Restriction	\$ 90,754.33	\$ 324,693.29	\$ 167,355.50

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

SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.
Summary Schedule of Activities and Budget Remaining - Blarney Stone
For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 10,440.00	\$ (467.00)	\$ 8,000.00	\$ (2,440.00)
Etabs	10,158.50	50,389.50	848.00	40,000.00	(10,389.50)
Pulltabs	<u>0.00</u>	<u>15,729.00</u>	<u>(878.35)</u>	<u>70,000.00</u>	<u>54,271.00</u>
Total Net Gaming Proceeds	<u>10,158.50</u>	<u>76,558.50</u>	<u>(497.35)</u>	<u>118,000.00</u>	<u>41,441.50</u>
Gaming Expenses - Direct					
Etab Expense	1,429.56	10,078.84	15.40	7,500.00	(2,578.84)
Gaming Licenses & Fees	0.00	160.00	143.75	150.00	(10.00)
Gaming Tax	1,278.36	8,849.99	127.19	2,700.00	(6,149.99)
Gaming Supplies	0.00	312.57	899.22	7,500.00	7,187.43
Miscellaneous - Gaming	0.00	438.16	0.00	0.00	(438.16)
Payroll Taxes - Gaming	0.00	3,491.71	159.92	16,600.00	13,108.29
Pull Tabs Expense	4.77	107.15	201.36	0.00	(107.15)
Rent - Gaming	300.00	3,300.00	0.00	3,600.00	300.00
Security	0.00	1,612.18	1,223.02	2,050.00	437.82
State of ND Gaming Stamp	28.00	48.30	0.00	0.00	(48.30)
Wages - Gaming	<u>0.00</u>	<u>9,599.41</u>	<u>855.09</u>	<u>15,400.00</u>	<u>5,800.59</u>
Total Gaming Expenses - Direct	<u>3,040.69</u>	<u>37,998.31</u>	<u>3,624.95</u>	<u>55,500.00</u>	<u>17,501.69</u>
Net Gaming Revenue/Expense	<u>\$ 7,117.81</u>	<u>\$ 38,560.19</u>	<u>\$ (4,122.30)</u>	<u>\$ 62,500.00</u>	<u>\$ 23,939.81</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities and Budget Remaining - Brewtus Brickhouse
For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 11,004.00	\$ 76,840.00	\$ 98,377.00	\$ 98,500.00	\$ 21,660.00
Hunting Tag Receipts	0.00	0.00	20,840.00	0.00	0.00
Hunting Tag Prizes	0.00	0.00	(2,189.74)	0.00	0.00
Pulltabs	3,373.00	42,486.00	75,689.00	76,000.00	33,514.00
Other Raffles	0.00	0.00	80.00	0.00	0.00
Winter Raffle Receipts	0.00	200,030.00	195,500.00	195,500.00	(4,530.00)
Winter Raffle Prizes	<u>(1,500.00)</u>	<u>(49,384.31)</u>	<u>(48,497.18)</u>	<u>(55,000.00)</u>	<u>(5,615.69)</u>
Total Net Gaming Proceeds	<u>12,877.00</u>	<u>269,971.69</u>	<u>339,799.08</u>	<u>315,000.00</u>	<u>45,028.31</u>
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	60.00	143.75	0.00	(60.00)
Gaming Tax	1,620.46	24,873.77	21,237.93	21,300.00	(3,573.77)
Gaming Supplies	0.00	439.68	6,857.71	8,400.00	7,960.32
Payroll Taxes - Gaming	516.31	8,540.08	8,911.98	8,900.00	359.92
Pull Tabs Expense	923.20	4,136.49	1,535.29	0.00	(4,136.49)
Rent - Gaming	675.00	8,100.00	8,100.00	8,100.00	0.00
Security	193.20	3,473.98	4,512.50	4,750.00	1,276.02
State of ND Gaming Stamp	0.00	40.95	7.70	150.00	109.05
Wages - Gaming	<u>1,763.24</u>	<u>23,311.01</u>	<u>31,429.11</u>	<u>31,450.00</u>	<u>8,138.99</u>
Total Gaming Expenses - Direct	<u>5,691.41</u>	<u>72,975.96</u>	<u>82,735.97</u>	<u>83,050.00</u>	<u>10,074.04</u>
Net Gaming Revenue/Expense	<u>\$ 7,185.59</u>	<u>\$ 196,995.73</u>	<u>\$ 257,063.11</u>	<u>\$ 231,950.00</u>	<u>\$ 34,954.27</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities and Budget Remaining - Fort Noks
For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 827.00	\$ 51,295.50	\$ 50,861.00	\$ 51,000.00	\$ (295.50)
Pull Tabs	<u>353.00</u>	<u>13,067.00</u>	<u>32,023.28</u>	<u>32,000.00</u>	<u>18,933.00</u>
Total Net Gaming Proceeds	<u>1,180.00</u>	<u>64,362.50</u>	<u>82,884.28</u>	<u>83,000.00</u>	<u>18,637.50</u>
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	160.00	268.75	0.00	(160.00)
Gaming Tax	148.49	7,563.67	7,921.15	7,925.00	361.33
Gaming Supplies	0.00	443.14	2,717.59	3,050.00	2,606.86
Payroll Taxes - Gaming	0.00	5,293.19	5,861.31	5,870.00	576.81
Pull Tabs Expense	15.63	704.18	320.71	0.00	(704.18)
Rent - Gaming	500.00	5,275.00	5,700.00	5,700.00	425.00
Security	25.76	1,526.94	2,577.00	2,700.00	1,173.06
State of ND Gaming Stamp	0.00	20.65	1.40	150.00	129.35
Wages - Gaming	<u>188.44</u>	<u>15,360.96</u>	<u>21,121.06</u>	<u>21,125.00</u>	<u>5,764.04</u>
Total Gaming Expenses - Direct	<u>878.32</u>	<u>36,347.73</u>	<u>46,488.97</u>	<u>46,520.00</u>	<u>10,172.27</u>
Net Gaming Revenue/Expense	<u>\$ 301.68</u>	<u>\$ 28,014.77</u>	<u>\$ 36,395.31</u>	<u>\$ 36,480.00</u>	<u>\$ 8,465.23</u>

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

West Fargo Hockey Association, Inc.
 Summary Schedule of Activities and Budget Remaining - Hooligans
 For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 3,457.00	5,029.00	0.00	\$ 0.00	\$ (5,029.00)
Etabs	26,542.25	69,709.00	0.00	0.00	(69,709.00)
Meat Raffle Receipts	120.00	240.00	0.00	0.00	(240.00)
Meat Raffle Prizes	(300.00)	(300.00)	0.00	0.00	300.00
Pull Tabs	<u>5,563.00</u>	<u>6,076.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,076.00)</u>
 Total Net Gaming Proceeds	 <u>35,382.25</u>	 <u>80,754.00</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>(80,754.00)</u>
 Gaming Expenses - Direct					
Etab Expense	8,746.14	10,768.93	0.00	0.00	(10,768.93)
Gaming Licenses & Fees	0.00	260.00	0.00	0.00	(260.00)
Gaming Tax	4,452.56	9,566.38	0.00	0.00	(9,566.38)
Gaming Supplies	7.72	4,224.32	0.00	0.00	(4,224.32)
Payroll Taxes - Gaming	685.47	953.71	0.00	0.00	(953.71)
Pull Tabs Expense	460.01	905.26	0.00	0.00	(905.26)
Raffle Wheel Tickets	21.50	21.50	0.00	0.00	(21.50)
Rent	975.00	1,950.00	0.00	0.00	(1,950.00)
Security	167.44	333.36	0.00	0.00	(333.36)
State of ND Gaming Stamp	22.75	40.25	0.00	0.00	(40.25)
Wages - Gaming	<u>2,430.76</u>	<u>3,272.82</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,272.82)</u>
 Total Gaming Expenses - Direct	 <u>17,969.35</u>	 <u>32,296.53</u>	 <u>0.00</u>	 <u>0.00</u>	 <u>(32,296.53)</u>
 Net Gaming Revenue/Expense	 <u>\$ 17,412.90</u>	 <u>\$ 48,457.47</u>	 <u>\$ 0.00</u>	 <u>\$ 0.00</u>	 <u>\$ (48,457.47)</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities and Budget Remaining - Kindred Spirits Lounge
For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ (808.00)	\$ 2,857.00	\$ 5,041.00	\$ 5,000.00	\$ 2,143.00
Etabs	5,613.25	32,945.50	0.00	40,000.00	7,054.50
Meat Raffle Receipts	0.00	600.00	120.00	0.00	(600.00)
Meat Raffle Prizes	0.00	(274.74)	0.00	0.00	274.74
Pull Tabs	(270.00)	4,522.00	10,560.00	5,000.00	478.00
Other Raffles	0.00	0.00	3,561.20	0.00	0.00
Total Net Gaming Proceeds	<u>4,535.25</u>	<u>40,649.76</u>	<u>19,282.20</u>	<u>50,000.00</u>	<u>9,350.24</u>
Gaming Expenses - Direct					
Etab Expense	1,076.12	5,913.71	0.00	7,300.00	1,386.29
Gaming Licenses & Fees	0.00	60.00	168.75	150.00	90.00
Gaming Tax	570.72	4,453.26	2,113.26	3,015.00	(1,438.26)
Gaming Supplies	0.00	65.04	1,591.11	1,700.00	1,634.96
Payroll Taxes - Gaming	117.67	1,524.46	3,016.51	3,030.00	1,505.54
Pull Tabs Expense	3.58	158.48	93.49	0.00	(158.48)
Raffle Wheel Tickets	0.00	0.00	15.40	0.00	0.00
Rent - Gaming	500.00	5,425.00	5,700.00	9,300.00	3,875.00
Security	83.46	926.80	1,401.00	1,475.00	548.20
State of ND Gaming Stamp	0.00	23.10	0.00	0.00	(23.10)
Wages - Gaming	396.43	4,796.38	10,967.21	7,000.00	2,203.62
Total Gaming Expenses - Direct	<u>2,747.98</u>	<u>23,346.23</u>	<u>25,066.73</u>	<u>32,970.00</u>	<u>9,623.77</u>
Net Gaming Revenue/Expense	<u>\$ 1,787.27</u>	<u>\$ 17,303.53</u>	<u>\$ (5,784.53)</u>	<u>\$ 17,030.00</u>	<u>\$ (273.53)</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - M J Saloon

For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 2,105.00	\$ 0.00	\$ 0.00	\$ (2,105.00)
Bingo	18,001.05	109,727.05	136,339.00	130,000.00	20,272.95
Blackjack & Paddlewheel	2,400.00	21,547.00	52,443.00	50,000.00	28,453.00
Daubers	10.00	3,590.10	4,586.58	4,500.00	909.90
Etabs	34,623.75	302,143.25	73,913.00	80,000.00	(222,143.25)
Other Raffles	0.00	0.00	1,127.65	0.00	0.00
Pull tabs	4,707.00	61,190.25	217,934.85	200,000.00	138,809.75
Poker	0.00	3,885.00	3,695.00	3,700.00	(185.00)
Other Gaming Income	0.00	20.00	0.00	0.00	(20.00)
Total Net Gaming Proceeds	<u>59,741.80</u>	<u>504,207.65</u>	<u>490,039.08</u>	<u>468,200.00</u>	<u>(36,007.65)</u>
Gaming Expenses - Direct					
Prize Board Prizes	0.00	1,612.50	0.00	0.00	(1,612.50)
Bingo Cards	1,188.80	9,474.63	2,101.65	0.00	(9,474.63)
Etab Expense	7,727.68	63,661.30	19,724.64	20,625.00	(43,036.30)
Gaming Licenses & Fees	0.00	160.00	215.75	0.00	(160.00)
Gaming Tax	7,518.00	57,323.54	52,164.04	53,300.00	(4,023.54)
Gaming Supplies	48.38	3,691.59	37,909.43	42,500.00	38,808.41
Miscellaneous - Gaming	0.00	215.98	157.48	0.00	(215.98)
Payroll Taxes - Gaming	883.26	18,340.61	28,114.64	28,200.00	9,859.39
Pull Tabs Expense	900.63	4,917.58	2,296.60	0.00	(4,917.58)
Rent - Gaming	2,135.00	24,335.00	16,620.00	25,620.00	1,285.00
Security	489.44	3,944.44	4,650.00	4,650.00	705.56
State of ND Gaming Stamp	26.60	95.20	6.30	150.00	54.80
Wages - Gaming	6,633.80	89,153.38	112,920.08	113,000.00	23,846.62
Total Gaming Expenses - Direct	<u>27,551.59</u>	<u>276,925.75</u>	<u>276,880.61</u>	<u>288,045.00</u>	<u>11,119.25</u>
Net Gaming Revenue/Expense	<u>\$ 32,190.21</u>	<u>\$ 227,281.90</u>	<u>\$ 213,158.47</u>	<u>\$ 180,155.00</u>	<u>\$ (47,126.90)</u>

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

West Fargo Hockey Association, Inc.
 Summary Schedule of Activities and Budget Remaining - Pub West
 For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 1,187.00	\$ 49,553.00	\$ 46,589.00	\$ 47,000.00	\$ (2,553.00)
Etabs	31,321.00	179,845.75	40,549.50	41,000.00	(138,845.75)
Hunting Tag Prizes	0.00	(393.45)	0.00	0.00	393.45
Meat Raffle Receipts	0.00	13,180.00	17,515.00	17,000.00	3,820.00
Meat Raffle Prizes	0.00	(7,051.19)	(5,622.75)	(5,600.00)	1,451.19
Pull Tabs	7,665.00	45,921.00	105,618.25	100,000.00	54,079.00
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>(4,327.85)</u>	<u>0.00</u>	<u>0.00</u>
Total Net Gaming Proceeds	<u>40,173.00</u>	<u>281,055.11</u>	<u>200,321.15</u>	<u>199,400.00</u>	<u>(81,655.11)</u>
Gaming Expenses - Direct					
Etab Expense	5,541.00	37,874.13	7,440.31	7,500.00	(30,374.13)
Gaming Licenses & Fees	0.00	160.00	155.40	0.00	(160.00)
Gaming Tax	5,055.43	32,151.02	19,429.24	20,000.00	(12,151.02)
Gaming Supplies	0.00	423.13	14,846.04	19,815.00	19,391.87
Misc. - Gaming	0.00	0.00	(25.00)	0.00	0.00
Payroll Taxes - Gaming	744.95	7,849.48	8,239.62	8,250.00	400.52
Pull Tabs Expense	638.37	1,754.77	533.70	0.00	(1,754.77)
Raffle Wheel Tickets	0.00	496.25	127.60	0.00	(496.25)
Rent - Gaming	775.00	9,300.00	9,300.00	12,900.00	3,600.00
Security	257.60	3,693.19	3,875.00	4,075.00	381.81
State of ND Gaming Stamp	19.95	61.60	3.85	150.00	88.40
Wages - Gaming	<u>2,277.79</u>	<u>23,288.47</u>	<u>29,230.93</u>	<u>29,235.00</u>	<u>5,946.53</u>
Total Gaming Expenses - Direct	<u>15,310.09</u>	<u>117,052.04</u>	<u>93,156.69</u>	<u>101,925.00</u>	<u>(15,127.04)</u>
Net Gaming Revenue/Expense	<u>\$ 24,862.91</u>	<u>\$ 164,003.07</u>	<u>\$ 107,164.46</u>	<u>\$ 97,475.00</u>	<u>\$ (66,528.07)</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities and Budget Remaining - Rookies
For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 8,020.00	\$ 48,062.00	\$ 38,154.00	\$ 38,000.00	\$ (10,062.00)
Etabs	35,594.25	237,824.75	62,978.75	65,000.00	(172,824.75)
Pull Tabs	<u>3,145.00</u>	<u>46,213.00</u>	<u>145,605.30</u>	<u>140,000.00</u>	<u>93,787.00</u>
Total Net Gaming Proceeds	<u>46,759.25</u>	<u>332,099.75</u>	<u>246,738.05</u>	<u>243,000.00</u>	<u>(89,099.75)</u>
Gaming Expenses - Direct					
Etab Expense	8,065.02	53,439.83	19,400.40	20,000.00	(33,439.83)
Gaming Licenses & Fees	0.00	160.00	146.26	0.00	(160.00)
Gaming Tax	5,884.26	37,903.99	27,368.42	27,500.00	(10,403.99)
Gaming Supplies	203.25	1,573.34	22,636.94	24,500.00	22,926.66
Payroll Taxes - Gaming	830.92	8,435.31	8,276.75	8,300.00	(135.31)
Pull Tabs Expense	(43.98)	2,838.71	1,690.33	0.00	(2,838.71)
Rent - Gaming	1,000.00	10,725.00	9,300.00	14,100.00	3,375.00
Security	231.84	3,268.95	3,875.00	4,075.00	806.05
State of ND Gaming Stamp	14.70	69.12	10.15	150.00	80.88
Wages - Gaming	<u>3,030.75</u>	<u>23,493.17</u>	<u>29,539.90</u>	<u>29,500.00</u>	<u>6,006.83</u>
Total Gaming Expenses - Direct	<u>19,216.76</u>	<u>141,907.42</u>	<u>122,244.15</u>	<u>128,125.00</u>	<u>(13,782.42)</u>
Net Gaming Revenue/Expense	<u>\$ 27,542.49</u>	<u>\$ 190,192.33</u>	<u>\$ 124,493.90</u>	<u>\$ 114,875.00</u>	<u>\$ (75,317.33)</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - Red River Valley Fairgrounds
For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 15,540.00	\$ 0.00	\$ 0.00	\$ (15,540.00)
Gun Raffle Receipts	0.00	166,280.00	213,600.00	240,000.00	73,720.00
Gun Raffle Prizes	0.00	(157,453.42)	(180,439.63)	(150,500.00)	6,953.42
Pull Tabs	0.00	53.00	0.00	0.00	(53.00)
Raffle Boards - Center Ice	0.00	0.00	5,340.00		
Raffle Boards - Gun Raffle	0.00	0.00	17,500.00	17,500.00	17,500.00
	<u>0.00</u>	<u>24,419.58</u>	<u>56,000.37</u>	<u>107,000.00</u>	<u>82,580.42</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	210.00	143.75	150.00	(60.00)
Gun Raffle Advertising	0.00	1,442.00	0.00	1,000.00	(442.00)
Gaming Tax	0.00	2,907.58	273.77	275.00	(2,632.58)
Gaming Supplies	0.00	17.20	0.00	0.00	(17.20)
Payroll Taxes - Gaming	0.00	66.48	0.00	0.00	(66.48)
Pull Tabs Expense	0.00	(3.00)	0.00	0.00	3.00
Raffle Wheel Tickets	0.00	10.00	0.00	0.00	(10.00)
Security	0.00	245.00	0.00	0.00	(245.00)
State of ND Gaming Stamp	0.00	(7.00)	0.00	0.00	7.00
Wages - Gaming	0.00	310.05	0.00	0.00	(310.05)
	<u>0.00</u>	<u>5,198.31</u>	<u>417.52</u>	<u>1,425.00</u>	<u>(3,773.31)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,221.27</u>	<u>\$ 55,582.85</u>	<u>\$ 105,575.00</u>	<u>\$ 86,353.73</u>

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

West Fargo Hockey Association, Inc.
 Summary Schedule of Activities and Budget Remaining - Traditions
 For the Month Ended June 30, 2020 and Twelve Months Ended June 30, 2020 and 2019

	June 2020	July-June '20	July-June '19	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ (639.00)	(639.00)	0.00	\$ 0.00	\$ 639.00
Etabs	12,308.00	17,539.50	0.00	0.00	(17,539.50)
Pull Tabs	<u>3,337.00</u>	<u>3,337.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,337.00)</u>
Total Net Gaming Proceeds	<u>15,006.00</u>	<u>20,237.50</u>	<u>0.00</u>	<u>0.00</u>	<u>(20,237.50)</u>
Gaming Expenses - Direct					
Etab Expense	2,551.78	2,551.78	0.00	0.00	(2,551.78)
Gaming Licenses & Fees	0.00	260.00	0.00	0.00	(260.00)
Gaming Tax	1,888.38	2,416.80	0.00	0.00	(2,416.80)
Gaming Supplies	15.65	608.05	0.00	0.00	(608.05)
Payroll Taxes - Gaming	290.22	290.22	0.00	0.00	(290.22)
Pull Tabs Expense	117.44	117.44	0.00	0.00	(117.44)
Rent - Gaming	975.00	975.00	0.00	0.00	(975.00)
Security	1,744.51	1,744.51	0.00	0.00	(1,744.51)
State of ND Gaming Stamp	14.70	14.70	0.00	0.00	(14.70)
Wages - Gaming	<u>1,024.57</u>	<u>1,024.57</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,024.57)</u>
Total Gaming Expenses - Direct	<u>8,622.25</u>	<u>10,003.07</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,003.07)</u>
Net Gaming Revenue/Expense	<u>\$ 6,383.75</u>	<u>\$ 10,234.43</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (10,234.43)</u>

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

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Twelve Months Ended June 30, 2020

	July-June '20	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 17,645.00	\$ 0.00	\$ (17,645.00)
Bingo	109,727.05	130,000.00	20,272.95
Blackjack & Paddlewheel	264,984.50	297,500.00	32,515.50
Daubers	3,590.10	4,500.00	909.90
Etabs	890,397.25	266,000.00	(624,397.25)
Gun Raffle Receipts	166,280.00	240,000.00	73,720.00
Gun Raffle Prizes	(157,453.42)	(150,500.00)	6,953.42
Hunting Tag Receipts	0.00	0.00	0.00
Hunting Tag Prizes	(393.45)	0.00	393.45
Meat Raffle Receipts	14,020.00	17,000.00	2,980.00
Meat Raffle Prizes	(7,625.93)	(5,600.00)	2,025.93
Poker	3,885.00	3,700.00	(185.00)
Pull Tabs	238,594.25	623,000.00	384,405.75
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Winter Raffle Receipts	200,030.00	195,500.00	(4,530.00)
Winter Raffle Prizes	(49,384.31)	(55,000.00)	(5,615.69)
Other Gaming Income	20.00	0.00	(20.00)
	<u>1,694,316.04</u>	<u>1,583,600.00</u>	<u>(110,716.04)</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Prize Board Prizes	1,612.50	0.00	(1,612.50)
Bingo Cards	9,474.63	0.00	(9,474.63)
Etab Expense	184,288.52	62,925.00	(121,363.52)
Gaming Licenses & Fees	1,650.00	1,200.00	(450.00)
Gaming Tax	188,010.00	136,015.00	(51,995.00)
Gaming Supplies	11,798.06	107,465.00	95,666.94
Gun Raffle Advertising	1,442.00	1,000.00	(442.00)
Miscellaneous - Gaming	654.14	0.00	(654.14)
Payroll Taxes - Gaming	54,785.25	79,150.00	24,364.75
Pull Tabs Expense	15,637.06	0.00	(15,637.06)
Raffle Wheel Tickets	527.75	0.00	(527.75)
Rent - Gaming	69,385.00	79,320.00	9,935.00
Security	20,769.35	23,775.00	3,005.65
State of ND Gaming Stamp	406.87	0.00	(406.87)
Wages - Gaming	193,610.22	246,710.00	53,099.78
	<u>754,051.35</u>	<u>737,560.00</u>	<u>(16,491.35)</u>
Total Gaming Expenses - Direct			

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

West Fargo Hockey Association, Inc.
 Remaining Budget Analysis
 For the Twelve Months Ended June 30, 2020

	July-June '20	Annual Budget	Budget Remaining
Gaming Expenses - Indirect			
Accounting - Gaming	17,960.16	13,500.00	(4,460.16)
Background Checks - Gaming	180.00	300.00	120.00
Bank Service Charges - Gaming	221.00	0.00	(221.00)
Copier Lease - Gaming	2,338.72	1,300.00	(1,038.72)
Depreciation - Gaming	11,587.58	11,000.00	(587.58)
Health Insurance - Gaming	11,071.04	27,000.00	15,928.96
Insurance - Workers Comp	454.57	2,000.00	1,545.43
Insurance - Gaming	2,569.60	7,700.00	5,130.40
Miscellaneous (Shared) - Gaming	4,955.80	5,000.00	44.20
Office Furniture	220.60	0.00	(220.60)
Office Fit-up	162.01	0.00	(162.01)
Office Rent - Gaming	9,110.00	9,300.00	190.00
Office Supplies/Postage - Gaming	3,091.77	2,000.00	(1,091.77)
Office Telephone/Data - Gaming	3,144.16	2,550.00	(594.16)
Payroll Tax - Manager & Office	11,190.60	14,300.00	3,109.40
Repairs & Maintenance - Gaming	41.10	3,000.00	2,958.90
Software	1,929.95	2,000.00	70.05
Uniforms - Gaming	3,185.94	5,000.00	1,814.06
Wages - Manager & Office	122,469.71	115,000.00	(7,469.71)
Wages - Vacation, Train, Count	8,563.88	7,500.00	(1,063.88)
	<u>214,448.19</u>	<u>228,450.00</u>	<u>14,001.81</u>
Total Gaming Expenses - Indirect			
	<u>968,499.54</u>	<u>966,010.00</u>	<u>(2,489.54)</u>
Total Gaming Expenses			
Net Gaming Revenue	<u>725,816.50</u>	<u>617,590.00</u>	<u>(108,226.50)</u>

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

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Twelve Months Ended June 30, 2020

	July-June '20	Annual Budget	Budget Remaining
Program Revenue			
Charitable Contributions	9,202.12	0.00	(9,202.12)
Advertising Sales			
Bad Debt Expense	(5,280.00)	(3,800.00)	1,480.00
Bad Debt Recovery	0.00	2,000.00	2,000.00
Dasherboards	16,700.00	8,000.00	(8,700.00)
Sponsorships	0.00	1,000.00	1,000.00
Wallboards	1,000.00	0.00	(1,000.00)
Total Advertising Sales	<u>12,420.00</u>	<u>7,200.00</u>	(5,220.00)
Apparel Sales Receipts	4,533.12	5,000.00	466.88
Apparel Sales Expenses	(300.00)	0.00	300.00
Contributions/Kickback Income	1,948.05	10,000.00	8,051.95
Dibs Income	13,520.00	10,000.00	(3,520.00)
Special Event Proceeds	4,190.91	0.00	(4,190.91)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration			
Floor Ball	1,840.00	0.00	(1,840.00)
Checking Camp	2,400.00	0.00	(2,400.00)
3 vs. 3 League Camp	8,940.00	0.00	(8,940.00)
Youth Stampede Fall Camp	10,547.55	0.00	(10,547.55)
Girls Stampede Fall Camp	2,160.00	0.00	(2,160.00)
Intro to Hockey Camp	5,680.00	0.00	(5,680.00)
Mite Skating and Skills	650.00	0.00	(650.00)
Stampede Goalie Camp	2,650.00	0.00	(2,650.00)
Stampede Summer Camps	2,950.00	0.00	(2,950.00)
Total Hockey Camp Registration	<u>37,817.55</u>	<u>0.00</u>	<u>(37,817.55)</u>
Hockey Registration			
Recreation League	2,087.25	0.00	(2,087.25)
Regular Season	243,666.01	248,000.00	4,333.99
Total Hockey Registration	<u>245,753.26</u>	<u>248,000.00</u>	<u>2,246.74</u>
Hockey Tryouts	2,560.00	0.00	(2,560.00)
Ice Time	(120.00)	15,000.00	15,120.00
Interest Receipts	157.72	0.00	(157.72)
Pins - Hockey Receipts	13,981.76	0.00	(13,981.76)
Pins - Hockey Expenses - Tourney	(15,517.51)	1,600.00	17,117.51
Skating Treadmill Receipts	1,069.50	1,200.00	130.50
Skating Treadmill Expenses	(954.00)	(1,080.00)	(126.00)
Tournament Receipts			
State Tournament	15,720.00	10,200.00	(5,520.00)
Total Tournament Receipts	<u>15,720.00</u>	<u>10,200.00</u>	<u>(5,520.00)</u>
Total Program Revenue	<u>345,982.48</u>	<u>295,120.00</u>	<u>(50,862.48)</u>

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

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Twelve Months Ended June 30, 2020

	July-June '20	Annual Budget	Budget Remaining
Program Expenses - Direct			
Training Camp Expenses	3,196.06	0.00	(3,196.06)
Equipment	10,301.32	0.00	(10,301.32)
Advertising - Hockey	8,918.43	5,000.00	(3,918.43)
Apparel - Hockey	50,953.65	3,000.00	(47,953.65)
Coaches			
Payroll Taxes - Hockey	5,710.78	15,000.00	9,289.22
Wages - Coaches	65,272.63	50,000.00	(15,272.63)
Coaches Travel & Expense	42,260.09	45,000.00	2,739.91
Total Coaches	<u>113,243.50</u>	<u>110,000.00</u>	<u>(12,532.72)</u>
Coordinators	0.00	11,000.00	11,000.00
Depreciation - Hockey	31,479.85	30,000.00	(1,479.85)
Evaluators	2,575.92	6,000.00	3,424.08
Grow the Game/Back to School	0.00	3,000.00	3,000.00
Health Insurance - Hockey	6,140.81	5,700.00	(440.81)
Ice Time Expense	228,505.00	250,000.00	21,495.00
Merchant Deposit Fees	229.82	1,000.00	770.18
Miscellaneous - Hockey	936.10	0.00	(936.10)
Misc. Membership/Recruitment	0.00	2,000.00	2,000.00
New Jerseys	0.00	33,000.00	33,000.00
Officials	29,585.80	26,000.00	(3,585.80)
Officials/Misc-Tournament Hosting	3,372.70	2,500.00	(872.70)
Participation Gifts	1,525.37	1,500.00	(25.37)
Positive Coaching Alliance	0.00	4,000.00	4,000.00
Registration	61.00	18,000.00	17,939.00
Special Events	1,736.16	0.00	(1,736.16)
Staff Development	3,966.00	0.00	(3,966.00)
Supplies - Hockey	1,444.96	8,000.00	6,555.04
Tournament Entry Fees	50,889.40	90,000.00	39,110.60
Tournaments - State Entries	1,206.40	5,000.00	3,793.60
Tournament Expenses	16,813.68	0.00	(16,813.68)
USA Hockey & NDAHA	1,977.00	800.00	(1,177.00)
Travel Expenses - Hockey Director	433.50	2,000.00	1,566.50
Bonus - Hockey Director	500.00	0.00	(500.00)
Wages - Hockey Director	85,467.01	85,000.00	(467.01)
Total Program Expenses - Direct	<u>655,459.44</u>	<u>702,500.00</u>	<u>47,040.56</u>

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West Fargo Hockey Association, Inc.
 Remaining Budget Analysis
 For the Twelve Months Ended June 30, 2020

	July-June '20	Annual Budget	Budget Remaining
Program Expenses - Indirect			
Computer - Hockey	770.90	0.00	(770.90)
Copier/Printing- Hockey	554.23	650.00	95.77
Facilities Expenses	910.70	0.00	(910.70)
Insurance-Workers Comp	454.57	2,000.00	1,545.43
Insurance - Hockey	1,181.58	2,200.00	1,018.42
Meeting Expenses	0.00	500.00	500.00
Miscellaneous	0.00	2,000.00	2,000.00
Office Furniture	220.60	0.00	(220.60)
Office Fit-up	162.01	0.00	(162.01)
Office Rent - Hockey	8,590.00	9,300.00	710.00
Office Supplies/Postage - Hockey	3,848.34	1,500.00	(2,348.34)
Payroll Taxes - Office Staff	10,975.08	0.00	(10,975.08)
Professional Fees - Hockey	6,082.38	5,000.00	(1,082.38)
Software	5,809.75	1,000.00	(4,809.75)
Sports Engine Processing Fees	9,240.27	0.00	(9,240.27)
Telephone/Data - Hockey	2,419.21	2,550.00	130.79
Wages - Business Manager	40,426.63	41,250.00	823.37
 Total Program Expenses - Indirect	 <u>91,646.25</u>	 <u>67,950.00</u>	 <u>(23,696.25)</u>
 Total Program Expenses	 <u>747,105.69</u>	 <u>770,450.00</u>	 <u>23,344.31</u>
 Net Program Revenue/Expense	 <u>(401,123.21)</u>	 <u>(475,330.00)</u>	 <u>(74,206.79)</u>
 Change in Net Assets	 <u>\$ 324,693.29</u>	 <u>\$ 142,260.00</u>	 <u>\$ (182,433.29)</u>

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