

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, July 22, 2019

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

### Board Members:

*Present:* Anthony Houkom, Brent Kuehne, Desirae Holum, Eric Nelson, Jessi Kuhn, Joel Honeyman, Shana Wilson, Jareb Raan, Rob Otterson

*Absent:* Brad Saville, Ryan Endres, Corey Moos, Josh Benson

### Others Present:

*Gaming Manager:* Jason Campbell

*Hockey Director:* Jason Gregoire

*Office Manager:* Julie Fraser

*Others:* Kristen Cigelske

## PROCEEDINGS:

**Meeting called to order** at 6:00 p.m. by President, Joel Honeyman.

Motion made by Rob Otterson to approve the June 2019 board meeting minutes. Seconded by Jareb Raan. Approved by all and passed without dissent.

### Financial Report

Jareb Raan

Raan presented financial report for June 2019 showing a cash balance around \$200k more than this time last year. When asked, Raan was unsure the reason for the major variance between the two years but the transition of accountants will improve future reporting. Julie Fraser reported that the June report will also have general journal entries for items not reflected in accountant files before the records were closed for the fiscal year.

Honeyman reminded the board of the fiscal responsibility to not hold cash but adjust costs or increase offerings to the benefit of the membership. With the new reporting, we should start having comparables to make decisions after the first of the year for the next season and fiscal year.

*Houkom enters.*

Jason Campbell reported that he believes the increase in cash balance would be the eTabs that have brought in \$115-120k since August 2018.

### 2019-2020 Coach Reimbursement & Compensation Policy

Jason Gregoire

Gregoire presented WFHA Coaches Reimbursement Policy and Compensation created by he and Fraser to the board of directors. He reported that the increase in compensation is in-line with what is being done in the FM market to attract better coaches. Gregoire agreed to clarify reimbursement is for Bantam/Peewee and 12U/14U/Up coaches only, as well as adding the compensation for the AA head and assistant coaches. Motion made by Otterson to approve the policy with the noted adjustments. Seconded by Kuehne the Coaches Pay and Reimbursement Policy as presented. Approved by all and passed without dissent.

**Positive Coaching Alliance Proposal****Jason Gregoire**

Gregoire presented the board with a proposal obtained from the Positive Coaching Alliance, who have partnered with NDAHA. Gregoire has personally participated and reports many other programs using them (Moorhead, Grand Forks, Fargo) and getting great results. From the proposal, Gregoire recommended Partnership Proposal #2, which would provide us three in-person workshops focused at board, coaches and parents. Player level workshops focus at a higher-level hockey player (bantam), therefore would like to start with only board, coach, parent levels.

With the expense of \$3,075 for a 12-month membership, Wilson asked that a member or board member be connected to the program to ensure we are accessing all facets that the program has to offer. Otterson will engage with Gregoire to ensure tools provided by PCA are capitalize on. Motion made by Houkom to participate Positive Coaching Alliance Partnership Proposal #2, seconded by Kuehne. Approved by all and passed without dissent.

**2019-2020 Annual Budget****Jareb Raan**

Raan presented the 2019-2020 Annual Budget that was created by himself, Houkom, Fraser, Gregoire and Campbell. Line items discussed:

- eTabs projected income of \$40k at Kindred Spirits for 2019-2020.
- Gaming rent increase due to eTabs rent assigned by state per play of machine.
- No elk raffle or center ice planned for this season.
- Gun Raffle projected increased income.
- Gaming uniform high projected expense due to new polos needed for employees.
- Gaming Repairs & Maintenance due to updates needed at sites (timeclocks, etc.)
- Overall decrease of revenue at all gaming sites due to budget being aggressive on expenses, conservative on revenue.
- Addition of office for Hockey Director.
- State tournaments host for 12UA and 12UB in West Fargo
- Squirt & Girls International pin orders to be done online.
- Increase in health insurance.
- Anticipate stabilization of accounting cost.
- Future projection of dashboards/advertising.
- Hockey apparel expense to include apparel for new coaches to association only.
- Increase in merchant processing fees with transactions being run through SE.
- Increase in T&E for HD (training & education).

No adjustments were made to the financials due to these discussions. Otterson would like to ensure budget is communicated to the membership once the document is finalized. Motion was made by Houkom to approve the budget for the 2019-2020 fiscal year. Seconded by Jareb. Approved by all and passed without dissent.

**Financial Authority****Jareb Raan**

Raan presented need for board approval on financial authority for check signing. Board approved Julie

Fraser, Business Operations Manager; Jareb Raan, Treasurer; Joel Honeyman, President; and Josh Benson, Executive Vice President for the 2019-2020 fiscal year.

Fraser also presented need for authority to access and maintain records with Fiebiger, Swanson & West. Board agreed authority would be limited to Julie Fraser, Business Operations Manager; Jareb Raan, Treasurer; and Anthony Houkom, Vice President of Business Operations.

Wilson asked to have credit card inquiry and maintenance authority on behalf of WFHA. Board agreed that only Julie Fraser, Business Operations Manager, and Jareb Raan, Treasurer would have this authority.

In all cases above, the authority stays with the position of the board or employee, not the board member or employee themselves.

<b>Dibs</b>	<b>Shana Wilson</b>
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Wilson provided all board members with 2018-2019 actual and 2019-2020 forecasted dibs by director. All directors should review and provide Wilson with forecast before the August board meeting in order to approve.

<b>Giving Hearts Day 2020</b>	<b>Shana Wilson</b>
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WFHA has entertained taking part in Giving Hearts Day in the past and with applications due on Friday, August 16, Wilson wanted to understand our interest. Nelson researched the program and agreed it would be great to start this year. He agreed to move forward to secure WFHA participation in Giving Hearts Day 2020.

<b>2019-2020 Detailed Calendar &amp; Workgroups</b>	<b>Shana Wilson</b>
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Wilson and Gregoire created a detailed calendar of events with tasks needed to execute the 2019-2020 season which was presented. This document will be sent electronically to board members for review and adjustment. Board will again review at the August meeting to ensure ownership is assigned to each season event.

Meeting adjourned by Honeyman at 7:30 p.m. Seconded by Houkom.

**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, August 19, 2019 at 6 p.m.

West Fargo Hockey Association, Inc.

Statements of Financial Position

June 30, 2019 and 2018

	June 30, 2019	June 30, 2018
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 121,641.00	\$ 75,617.00
WSB-Club Account	55,968.92	64,000.97
WSB-Gaming Account	228,492.65	51,830.36
WSB-Trust Account	64,235.13	8,816.85
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>\$ 627,703.53</u>	<u>\$ 357,539.93</u>
Accounts Receivable		
Advertising Receivable	\$ 7,770.00	\$ 97,550.00
Allowance for Bad Debts	0.00	(56,350.00)
Dibs Receivable	<u>5,560.00</u>	<u>0.00</u>
Total Accounts Receivable	<u>\$ 13,330.00</u>	<u>\$ 41,200.00</u>
Other Current Assets		
Gaming Inventory	<u>\$ 4,054.84</u>	<u>\$ 9,346.30</u>
Total Other Current Assets	<u>\$ 4,054.84</u>	<u>\$ 9,346.30</u>
Total Current Assets	<u>\$ 645,088.37</u>	<u>\$ 408,086.23</u>
Fixed Assets		
Gaming Equipment	\$ 73,257.42	\$ 73,458.48
Hockey Equipment	174,746.88	174,545.82
Accumulated Depreciation	<u>(162,266.24)</u>	<u>(117,483.88)</u>
Total Fixed Assets	<u>\$ 85,738.06</u>	<u>\$ 130,520.42</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 730,826.43</u></u>	<u><u>\$ 538,606.65</u></u>

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

Statements of Financial Position

June 30, 2019 and 2018

June 30, 2019

June 30, 2018

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	\$ 6,737.14	\$ 18,881.78
Accrued Gaming Tax	38,167.00	14,200.00
Accrued Wages	16,599.49	6,940.72
Payroll Liabilities	4,923.93	3,905.28
Sales Taxes Payable	0.00	112.52
Winner Withholding Payable	2,400.00	0.00
	<u>68,827.56</u>	<u>44,040.30</u>

Total Current Liabilities	\$ 68,827.56	\$ 44,040.30
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Total Liabilities	\$ 68,827.56	\$ 44,040.30
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Net Assets

Temp Restricted Net Assets	\$ 8,442.29	\$ 8,442.29
Unrestricted Net Assets	486,240.72	589,777.89
Change in Net Assets	167,315.86	(103,653.83)
	<u>661,998.87</u>	<u>494,566.35</u>

Total Net Assets	\$ 661,998.87	\$ 494,566.35
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TOTAL LIABILITIES & NET ASSETS	\$ 730,826.43	\$ 538,606.65
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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Gaming Revenue/Expense			
Net Gaming Proceeds			
Elk Raffle Receipts	\$ 20,840.00	\$ 0.00	\$ 20,840.00
Elk Raffle Expenses	(2,189.74)	0.00	(2,189.74)
Bingo	11,775.00	2,135.00	136,339.00
Blackjack & Paddlewheel	14,295.00	30,117.00	290,998.00
Daubers	182.00	506.25	4,586.58
Etabs	72,614.75	0.00	178,289.25
Gun Raffle Receipts	1,000.00	0.00	213,600.00
Gun Raffle Prizes	0.00	(1,100.00)	(180,439.63)
Meat Raffle Receipts	14,515.00	0.00	17,635.00
Meat Raffle Prizes	(3,586.83)	0.00	(5,622.75)
Pull Tabs	(1,136.77)	29,473.00	586,552.33
Raffle Boards-Center Ice	5,340.00	0.00	5,340.00
Raffle Boards-Gun Raffle	17,500.00	0.00	17,500.00
Poker	0.00	0.00	3,695.00
Other Raffles	(56,289.34)	1,200.00	(165.51)
Winter/Fall Raffle Receipts	0.00	0.00	195,500.00
Winter/Fall Raffle Prizes	(1,049.59)	0.00	(47,890.67)
	<u>\$ 93,809.48</u>	<u>\$ 62,331.25</u>	<u>\$ 1,434,566.86</u>
Total Net Gaming Proceeds	<u>\$ 93,809.48</u>	<u>\$ 62,331.25</u>	<u>\$ 1,434,566.86</u>
Gaming Expenses - Direct			
Bingo Cards	\$ 1,248.30	\$ 0.00	\$ 2,101.65
Etab Expense	11,336.87	0.00	46,580.75
Gaming Licenses & Fees	153.56	0.00	1,386.16
Gaming Tax	11,325.66	1,017.00	130,635.00
Gaming Supplies	336.60	5,088.22	87,458.04
Miscellaneous - Gaming	0.00	0.00	132.48
Payroll Taxes - Gaming	4,644.69	7,045.28	62,580.73
Pulltabs	6,671.48	0.00	6,671.48
Raffle Wheel Tickets	0.00	0.00	143.00
Rent - Gaming	4,560.00	4,560.00	54,720.00
Returned Customer Checks	0.00	0.00	0.00
Security	4,864.02	0.00	22,113.52
State of ND Gaming Stamp	29.40	0.00	29.40
Wages - Gaming	19,213.99	20,084.46	236,063.38
	<u>\$ 64,384.57</u>	<u>\$ 37,794.96</u>	<u>\$ 650,615.59</u>
Total Gaming Expenses - Direct	<u>\$ 64,384.57</u>	<u>\$ 37,794.96</u>	<u>\$ 650,615.59</u>
Gaming Expenses - Indirect			
Accounting - Gaming	\$ (2,034.31)	\$ 2,364.00	\$ 22,238.79
Background Checks - Gaming	75.00	0.00	150.00

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Bank Service Charges - Gaming	0.00	21.95	463.82
Computer Hardware	0.00	0.00	1,676.98
Copier Lease - Gaming	141.85	154.13	1,292.28
Depreciation - Gaming	930.91	4,176.58	11,170.90
Health Insurance - Gaming	1,452.47	1,616.19	16,386.60
Insurance - Gaming	0.00	0.00	11,642.41
Miscellaneous (Shared) - Gaming	(4,215.44)	2,410.36	4,394.39
Office Rent - Gaming	585.00	585.00	6,535.00
Office Supplies/Postage - Gamin	44.15	648.49	2,023.06
Office Telephone - Gaming	132.39	199.76	2,827.21
Payroll Tax - Manager & Office	1,200.04	1,118.85	16,653.69
Repairs & Maintenance - Gaming	215.45	0.00	346.76
Software	175.85	0.00	4,114.40
Uniforms - Gaming	197.54	0.00	4,706.74
Bonus - Manager & Office	1,250.00	0.00	1,250.00
Wages - Manager & Office	11,975.49	8,286.48	136,427.71
Wages - Vacation, Train, Count	1,057.80	0.00	6,416.93
	<u>\$ 13,184.19</u>	<u>\$ 21,581.79</u>	<u>\$ 250,717.67</u>
<b>Total Gaming Expenses - Indirect</b>			
<b>Other Gaming Expenses</b>			
Penalties & Fines	\$ 0.00	\$ 0.00	\$ 275.00
	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 275.00</u>
<b>Total Other Gaming Expenses</b>			
	<u>\$ 77,568.76</u>	<u>\$ 59,376.75</u>	<u>\$ 901,608.26</u>
<b>Total Gaming Expenses</b>			
	<u>\$ 16,240.72</u>	<u>\$ 2,954.50</u>	<u>\$ 532,958.60</u>
<b>Net Gaming Revenue</b>			
<b>Program Revenue</b>			
<b>Advertising Sales</b>			
Advertising Income	0.00	750.00	0.00
Bad Debt Expense	\$ 0.00	\$ 0.00	\$ (15,500.00)
Dasherboards	3,550.00	0.00	16,525.00
Sponsorships	0.00	0.00	1,000.00
Wallboard Advertising	2,500.00	0.00	4,000.00
Advertising Sales - Other	(2,000.00)	0.00	0.00
<b>Total Advertising Sales</b>	<u>\$ 4,050.00</u>	<u>\$ 750.00</u>	<u>\$ 6,025.00</u>
Apparel Sales Income	124.00	1,491.62	11,497.26
Apparel Sales Expenses	0.00	0.00	(9,568.88)
Center Ice Celebration Receipts	0.00	0.00	10,590.00
Center Ice Celebration Expenses	0.00	0.00	(6,439.63)
Contributions/Kickback Income	0.00	1,600.00	11,712.61
Dibs Income	0.00	0.00	11,840.00

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Hockey Registration			
Regular Season	(1,238.40)	11,239.55	247,705.50
Total Hockey Registration	<u>(1,238.40)</u>	<u>11,239.55</u>	<u>247,705.50</u>
Hockey Camp Registration			
3 vs. 3 League Camp	\$ 1,430.00	\$ 0.00	\$ 5,599.65
Mite Skating and Skills	50.00	0.00	1,350.00
Open Hockey/Drop-In Hockey	700.00	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	0.00	2,910.00	960.00
Stampede Summer Camps	720.00	6,546.00	15,820.00
Total Hockey Camp Registration	<u>\$ 2,900.00</u>	<u>\$ 9,456.00</u>	<u>\$ 66,256.18</u>
Ice Time	0.00	0.00	22,657.50
Interest Income	32.09	19.59	91.08
Pins - Hockey Income	0.00	0.00	13,586.35
Pins - Hockey Expenses	0.00	0.00	(15,109.60)
Skating Treadmill Income	565.00	0.00	1,350.00
Skating Treadmill Expenses	(508.50)	0.00	(1,215.00)
Tournament Income			
State Tournament	0.00	0.00	25,501.74
Total Tournament Income	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 25,501.74</u>
 Total Program Revenue	 <u>\$ 7,162.59</u>	 <u>\$ 13,317.21</u>	 <u>\$ 396,480.11</u>
	7,162.59	13,317.21	396,480.11
Program Expenses - Direct			
Advertising - Hockey	\$ 123.63	\$ 0.00	\$ 3,929.58
Apparel - Hockey	0.00	0.00	3,171.15
Coaches			
Payroll Taxes - Coaches	391.41	0.00	5,237.09
Wages - Coaches	(40,560.40)	11,250.01	51,591.52
Coaches Travel & Expense	0.00	(65.00)	40,336.11
Total Coaches	<u>\$ (40,168.99)</u>	<u>\$ 11,185.01</u>	<u>\$ 97,164.72</u>
Depreciation - Hockey	2,800.96	20,507.09	33,611.46
Evaluators	0.00	0.00	5,449.43
Health Insurance - Hockey	0.00	(44.67)	0.00
Ice Time	103,000.00	5,320.00	283,898.80
Merchant Deposit Fees	7.20	0.00	56.80
Miscellaneous - Hockey	0.00	20.16	1,962.26
Officials			
NDAHA State Tourney officials	\$ 0.00	\$ 0.00	\$ 4,155.00
Officials - Other	0.00	(1,050.00)	25,199.80
Total Officials	<u>\$ 0.00</u>	<u>\$ (1,050.00)</u>	<u>\$ 29,354.80</u>
Participation Gift	0.00	0.00	1,480.04
Payroll Taxes - Hockey	500.18	1,095.34	7,130.54

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Registration	0.00	0.00	18,694.29
Schedulers/Coordinators	0.00	0.00	1,000.00
Special Event	0.00	0.00	134.78
Supplies - Hockey	0.00	0.00	10,991.51
Tournament Entry Fees	7,000.00	0.00	84,026.73
Tournament Expenses			
State Tournament	\$ 0.00	\$ 0.00	\$ 4,841.85
Tournament Expenses - Other	4,050.00	0.00	4,550.00
Total Tournament Expenses	<u>\$ 4,050.00</u>	<u>\$ 0.00</u>	<u>\$ 9,391.85</u>
U S A Hockey & NDAHA	47.00	0.00	712.00
Bonus - Hockey Director	2,000.00	0.00	2,000.00
Hockey Director Travel & Expenses	619.44	0.00	767.55
Wages - Hockey Director	49,505.54	0.00	90,176.32
Total Program Expenses - Direct	<u>\$ 129,484.96</u>	<u>\$ 37,032.93</u>	<u>\$ 685,104.61</u>
Program Expenses - Indirect			
Bank Service Charges - Hockey	\$ 0.00	\$ 0.00	\$ 192.05
Computer - Hockey	0.00	0.00	1,042.15
Copier/Printing- Hockey	23.95	23.95	635.54
Facilities Expense	0.00	0.00	1,553.75
Insurance - Hockey	0.00	0.00	2,809.70
Interest Expense - Hockey	0.00	0.00	38.49
Meeting Expense	0.00	0.00	519.59
Office Rent - Hockey	65.00	65.00	1,365.00
Office Supplies/Postage - Hockey	81.86	317.17	3,207.96
Payroll Taxes - Office Staff	82.86	0.00	3,135.65
Professional Fees - Hockey	703.44	968.00	14,253.98
Software	236.86	0.00	893.49
Sports Engine Processing Fees	34.25	0.00	216.90
Telephone - Hockey	12.32	0.00	315.89
Bonus - Business Manager	3,750.00	0.00	3,750.00
Wages - Business Manager	2,493.11	1,975.00	43,088.10
Total Program Expenses - Indirect	<u>\$ 7,483.65</u>	<u>\$ 3,349.12</u>	<u>\$ 77,018.24</u>
Total Program Expenses	<u>\$ 136,968.61</u>	<u>\$ 40,382.05</u>	<u>\$ 762,122.85</u>
Net Program Revenue/Expense	<u>\$ (129,806.02)</u>	<u>\$ (27,064.84)</u>	<u>\$ (365,642.74)</u>
Change in Net Assets	<u>\$ (113,565.30)</u>	<u>\$ (24,110.34)</u>	<u>\$ 167,315.86</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - RRVF**  
For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Gun Raffle Receipts	\$ 1,000.00	\$ 0.00	\$ 213,600.00
Gun Raffle Prizes	0.00	(1,100.00)	(180,439.63)
Raffle Boards - Center Ice	5,340.00	0.00	5,340.00
Raffle Boards - Gun Raffle	17,500.00	0.00	17,500.00
Other Raffles	<u>(23,840.00)</u>	<u>0.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>\$ 0.00</u>	 <u>\$ (1,100.00)</u>	 <u>\$ 56,000.37</u>
 Gaming Expenses - Direct			
Gaming Licenses & Fees	\$ 18.75	\$ 0.00	\$ 143.75
Gaming Tax	<u>0.00</u>	<u>0.00</u>	<u>273.77</u>
 Total Gaming Expenses - Direct	 <u>\$ 18.75</u>	 <u>\$ 0.00</u>	 <u>\$ 417.52</u>
 Net Gaming Revenue/Expense	 <u><u>\$ (18.75)</u></u>	 <u><u>\$ (1,100.00)</u></u>	 <u><u>\$ 55,582.85</u></u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Blarney Stone**  
For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ (467.00)	\$ 0.00	\$ (467.00)
Etabs	848.00	0.00	848.00
Pulltabs	(878.35)	0.00	(878.35)
 Total Net Gaming Proceeds	 <u>\$ (497.35)</u>	 <u>\$ 0.00</u>	 <u>\$ (497.35)</u>
Gaming Expenses - Direct			
Etab Expense	\$ 15.40	\$ 0.00	\$ 15.40
Gaming Licenses & Fees	18.75	0.00	143.75
Gaming Tax	127.19	0.00	127.19
Gaming Supplies	0.00	0.00	899.22
Payroll Taxes - Gaming	159.92	0.00	159.92
Pull Tabs	201.36	0.00	201.36
Security	1,223.02	0.00	1,223.02
Wages-Gaming	855.09	0.00	855.09
 Total Gaming Expenses - Direct	 <u>\$ 2,600.73</u>	 <u>\$ 0.00</u>	 <u>\$ 3,624.95</u>
 Net Gaming Revenue/Expense	 <u>\$ (3,098.08)</u>	 <u>\$ 0.00</u>	 <u>\$ (4,122.30)</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Brewtus Brickhouse**  
**For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019**

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Elk Raffle Receipts	\$ 20,840.00	\$ 0.00	\$ 20,840.00
Elk Raffle Expense	(2,189.74)	0.00	(2,189.74)
Blackjack & Paddlewheel	7,044.00	9,322.00	98,377.00
Pulltabs	9,389.00	6,425.00	75,689.00
Raffles	(20,840.00)	0.00	80.00
Winter/Fall Raffle Receipts	0.00	0.00	195,500.00
Winter/Fall Raffle Prizes	<u>(1,656.10)</u>	<u>0.00</u>	<u>(48,497.18)</u>
 Total Net Gaming Proceeds	 <u>\$ 12,587.16</u>	 <u>\$ 15,747.00</u>	 <u>\$ 339,799.08</u>
Gaming Expenses - Direct			
Gaming Licenses & Fees	\$ 18.75	\$ 0.00	\$ 143.75
Gaming Tax	1,404.41	485.00	21,237.93
Gaming Supplies	0.00	900.59	6,857.71
Payroll Taxes - Gaming	732.26	930.81	8,911.98
Pulltabs	1,535.29	0.00	1,535.29
Rent - Gaming	675.00	675.00	8,100.00
Security	812.50	0.00	4,512.50
State of ND Gaming Stamp	7.70	0.00	7.70
Wages - Gaming	<u>2,442.50</u>	<u>2,628.20</u>	<u>31,429.11</u>
 Total Gaming Expenses - Direct	 <u>\$ 7,628.41</u>	 <u>\$ 5,619.60</u>	 <u>\$ 82,735.97</u>
 Net Gaming Revenue/Expense	 <u>\$ 4,958.75</u>	 <u>\$ 10,127.40</u>	 <u>\$ 257,063.11</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Kindred Spirits Lounge**  
**For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019**

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 210.00	\$ (1,790.00)	\$ 5,041.00
Meat Raffle Receipts	0.00	0.00	120.00
Pull Tabs	481.00	59.00	10,560.00
Other Raffles	<u>0.00</u>	<u>300.00</u>	<u>3,561.20</u>
 Total Net Gaming Proceeds	 <u>\$ 691.00</u>	 <u>\$ (1,431.00)</u>	 <u>\$ 19,282.20</u>
 Gaming Expenses - Direct			
Gaming Licenses & Fees	\$ 18.75	\$ 0.00	\$ 168.75
Gaming Tax	207.07	(132.00)	2,113.26
Gaming Supplies	0.00	123.38	1,591.11
Payroll Taxes - Gaming	220.28	312.61	3,016.51
Pulltabs	93.49	0.00	93.49
Raffle Wheel Tickets	0.00	0.00	15.40
Rent - Gaming	475.00	475.00	5,700.00
Security	216.00	0.00	1,401.00
Wages - Gaming	<u>744.26</u>	<u>921.47</u>	<u>10,967.21</u>
 Total Gaming Expenses - Direct	 <u>\$ 1,974.85</u>	 <u>\$ 1,700.46</u>	 <u>\$ 25,066.73</u>
 Net Gaming Revenue/Expense	 <u>\$ (1,283.85)</u>	 <u>\$ (3,131.46)</u>	 <u>\$ (5,784.53)</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Fort Noks**  
For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 4,366.00	\$ 5,636.00	\$ 50,861.00
Pull Tabs	4,269.28	1,355.00	32,023.28
	<u>8,635.28</u>	<u>6,991.00</u>	<u>82,884.28</u>
Total Net Gaming Proceeds	<u>\$ 8,635.28</u>	<u>\$ 6,991.00</u>	<u>\$ 82,884.28</u>
Gaming Expenses - Direct			
Gaming Licenses & Fees	\$ 18.75	\$ 0.00	\$ 268.75
Gaming Tax	829.84	436.00	7,921.15
Gaming Supplies	0.00	300.80	2,717.59
Payroll Taxes - Gaming	519.37	610.26	5,861.31
Pulltabs	320.71	0.00	320.71
Rent - Gaming	475.00	475.00	5,700.00
Security	350.00	0.00	2,577.00
State of ND Gaming Stamp	1.40	0.00	1.40
Wages - Gaming	1,757.33	1,777.13	21,121.06
	<u>4,272.40</u>	<u>3,599.19</u>	<u>46,488.97</u>
Total Gaming Expenses - Direct	<u>\$ 4,272.40</u>	<u>\$ 3,599.19</u>	<u>\$ 46,488.97</u>
Net Gaming Revenue/Expense	<u>\$ 4,362.88</u>	<u>\$ 3,391.81</u>	<u>\$ 36,395.31</u>

# West Fargo Hockey Association, Inc.

## Summary Schedule of Gaming Activities - M&J

For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Bingo	\$ 11,775.00	\$ 2,135.00	\$ 136,339.00
Blackjack & Paddlewheel	1,484.00	6,380.00	52,443.00
Daubers	182.00	506.25	4,586.58
Etabs	32,021.50	0.00	73,913.00
Pull tabs	(5,784.70)	14,575.00	217,934.85
Poker	0.00	0.00	3,695.00
Other Raffles	0.00	0.00	1,127.65
	<u>39,677.80</u>	<u>23,596.25</u>	<u>490,039.08</u>
Total Net Gaming Proceeds	<u>\$ 39,677.80</u>	<u>\$ 23,596.25</u>	<u>\$ 490,039.08</u>
Gaming Expenses - Direct			
Bingo Cards	\$ 1,248.30	\$ 0.00	\$ 2,101.65
Etab Expense	4,736.50	0.00	19,724.64
Gaming Licenses & Fees	19.80	0.00	215.75
Gaming Tax	4,430.10	(1,007.70)	52,164.04
Gaming Supplies	336.60	2,042.77	37,909.43
Miscellaneous - Gaming	0.00	0.00	157.48
Payroll Taxes - Gaming	1,643.17	3,382.58	28,114.64
Pulltabs	2,296.60	0.00	2,296.60
Rent - Gaming	1,385.00	1,385.00	16,620.00
Security	825.00	0.00	4,650.00
State of ND Gaming Stamp	6.30	0.00	6.30
Wages - Gaming	8,820.61	9,622.76	112,920.08
	<u>25,747.98</u>	<u>15,425.41</u>	<u>276,880.61</u>
Total Gaming Expenses - Direct	<u>\$ 25,747.98</u>	<u>\$ 15,425.41</u>	<u>\$ 276,880.61</u>
Net Gaming Revenue/Expense	<u>\$ 13,929.82</u>	<u>\$ 8,170.84</u>	<u>\$ 213,158.47</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Rookies**  
For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 1,661.00	\$ 8,008.00	\$ 38,154.00
Etabs	19,068.25	0.00	62,978.75
Pull Tabs	<u>(4,133.00)</u>	<u>4,077.00</u>	<u>145,605.30</u>
 Total Net Gaming Proceeds	 <u>\$ 16,596.25</u>	 <u>\$ 12,085.00</u>	 <u>\$ 246,738.05</u>
 Gaming Expenses - Direct			
Etab Expense	\$ 4,611.96	\$ 0.00	\$ 19,400.40
Gaming Licenses & Fees	21.26	0.00	146.26
Gaming Tax	2,702.47	538.00	27,368.42
Gaming Supplies	0.00	807.49	22,636.94
Payroll Taxes - Gaming	710.77	911.97	8,276.75
Pulltabs	1,690.33	0.00	1,690.33
Rent - Gaming	775.00	775.00	9,300.00
Security	725.00	0.00	3,875.00
State of ND Gaming Stamp	10.15	0.00	10.15
Wages - Gaming	<u>2,424.11</u>	<u>2,609.91</u>	<u>29,539.90</u>
 Total Gaming Expenses - Direct	 <u>\$ 13,671.05</u>	 <u>\$ 5,642.37</u>	 <u>\$ 122,244.15</u>
 Net Gaming Revenue/Expense	 <u><u>\$ 2,925.20</u></u>	 <u><u>\$ 6,442.63</u></u>	 <u><u>\$ 124,493.90</u></u>

# West Fargo Hockey Association, Inc.

## Summary Schedule of Gaming Activities- Pub West

For the Months Ended June 30, 2019 and 2018 and the Year Ended June 30, 2019

	June 2019	June 2018	Jul '18-June '19
<b>Net Gaming Proceeds</b>			
Blackjack & Paddlewheel	\$ (3.00)	\$ 2,561.00	\$ 46,589.00
Etabs	20,677.00	0.00	40,549.50
Meat Raffle Receipts	14,515.00	0.00	17,515.00
Pull Tabs	(3,586.83)	0.00	(5,622.75)
Raffles	(4,480.00)	2,982.00	105,618.25
Other Raffles	(11,609.34)	900.00	(4,934.36)
Winter/Fall Raffle Prizes Exp.	606.51	0.00	606.51
	<u>\$ 16,119.34</u>	<u>\$ 6,443.00</u>	<u>\$ 200,321.15</u>
<b>Gaming Expenses - Direct</b>			
Etab Expense	\$ 1,973.01	\$ 0.00	\$ 7,440.31
Gaming Licenses & Fees	18.75	0.00	155.40
Gaming Tax	1,624.58	697.00	19,429.24
Gaming Supplies	0.00	913.19	14,846.04
Miscellaneous - Gaming	0.00	0.00	(25.00)
Payroll Taxes - Gaming	658.92	897.05	8,239.62
Pulltabs	533.70	0.00	533.70
Raffle Wheel Tickets	0.00	0.00	127.60
Rent - Gaming	775.00	775.00	9,300.00
Security	712.50	0.00	3,875.00
State of ND Gaming Stamp	3.85	0.00	3.85
Wages - Gaming	2,170.09	2,524.99	29,230.93
	<u>\$ 8,470.40</u>	<u>\$ 5,807.23</u>	<u>\$ 93,156.69</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 7,648.94</u>	<u>\$ 635.77</u>	<u>\$ 107,164.46</u>

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