

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, November 15th, 2021 at 6 p.m.

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

Board Members:

Present: Alex Aughinbaugh, Scott Haider, Sarah Elkins, James Cailao, Seth Rehm, Kayla Goebel, Brent Kuehne, Kristen Cigelske, Eric Nelson

Absent: Josh Benson, Jareb Raan, Kelly Kisell, Ryan Thayer

Others Present:

Executive Director: Jeremy Jorgenson

Hockey Director: Jason Gregoire

Charitable Gaming Director: Jason Campbell

Members Present: None

PROCEEDINGS:

Meeting called to order at 5:59 p.m. by President Alex Aughinbaugh.

Minutes Approval

Aughinbaugh

Cailao made a motion to approve the October 18, 2021 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Haider. Approved by all; motion was passed without dissent.

September 2021 Financials

Aughinbaugh

Aughinbaugh relayed notes from Raan on the financials as he was unable to be present at the meeting. The financial position of WFHA continues to show growth with unprecedented income beyond the past expectations. Currently the organization is on pace to meeting the budgeted income expectations for the fiscal year which does not yet include raffle income. At this current juncture if WFHA continues to see this trend financially it will be possible to surpass the budget for this year. Overall, the organization is poised for a positive outcome during this financial year.

Executive Director Updates

Jorgenson

Scheels/CI Stampede Apparel

Jorgenson has been involved in ongoing discussions with Scheels and CI Apparel regarding the options to offer Stampede apparel at a retail location. Scheels will be setting up a Stampede store for the holiday season within the 45th street location that will offer 6 merchandise items to begin and will have the ability to expand merchandise offerings in the future. Jorgenson was able to tour the CI Apparel facility with a representative from both CI Apparel and Scheels. CI Apparel has the abilities to circumvent some of the supply issues that many apparel companies are currently experiencing. This along with their machines, staffing and overall production processes will support this as a positive partnership for us. As an organization we are able to dictate what items we would like to offer for sale. As in the past with other apparel sales WFHA will receive a portion of the sales back to our organization.

Office Update/Move Plan

As WFHA looks to move into the new office location the ideal goal remains to complete the move after the hockey season has concluded for the 2021-2022 year. Jorgenson has recently completed walkthroughs with the electrician and contractor as well as with the staff. The framing of the space has started and there will be 6 offices with a space for a conference room as well. Recent changes made with the contractor for the layout required updates and approval for the permit which

was granted. All employees will have their own separate spaces along with storage. The space will be functional for our upcoming needs and the growth that we have seen with the staff in the past year. Jorgenson asked that we begin to start considering needs for additional furniture such as desks, conference tables, monitors for the waiting area and conference room. Based on the current overall situation with receiving goods it would be wise to start securing items now so that they arrive in time for the anticipated move in March. As we are in the middle of November it is also time to start planning for the logistics of the move. Conversations were had as to the options that we have available to support the move such as hiring out the services or offering Dibs for the move. The lease with Fisk Holdings is signed with a current move out/move in date at the end of February with the possibility of mid-March also being a more realistic timeline.

401k

Jorgenson has been continuing more research into the options available to WFHA Employees for a 401K plan. After looking into several options, he feels that a licensed financial advisor is the right direction to pursue for our current and future needs. Based on that direction Jorgenson has located and met with a local financial advisor several times that specializes in 401K plans for small businesses and has a good reputation within the community. Several benefits of choosing a local provider that is not tied to another service, such as payroll, would be the option for staff to have a contact that they are able to meet with in person, contact with questions and easily be able to manage their investment options. Overall, the costs for a simple IRA (the lowest level of a retirement plan) would be \$13,000 while a 401K would be an annual cost of \$17,000 which includes a 3-by-3 percent match. The costs are based on the current staff of 6 employees; while WFHA would contribute and match up to 3% for the employee, the employees themselves are able to contribute more than 3% if they would so choose. In order to move forward and put this into place for a start date of January 2022 Jorgenson will finalize details in the next few weeks and send a breakdown of the fees and costs to the board for further consideration.

Accounting – Payroll Service

Over the course of the past two weeks the current firm that handles both accounting and payroll for WFHA experienced a situation with the federal holiday which impacted pay and resulting services charges for employees of WFHA including office staff, coaches and gaming employees. While it is in the process of being rectified this brought to light several issues that the organization has experienced over the past year with accounting and payroll services being handled by the same firm. Jorgenson put forth the suggestion that we look at moving the payroll services to a company that specializes in this area to create the opportunity for adequate attention to be placed on each of the individual pieces for both accounting and payroll. Recommendations for two companies were presented to the board for consideration in handling our payroll needs. Several aspects of each company were discussed including staffing of the business, ability to handle our needs with both office staff & gaming staff as well as the cost of these services in relation to what we are currently paying. A unique need that exists for our organization is an electronic timing system for the gaming employees which both companies being considered are able to handle; with that taken into consideration the costs for either of the two companies is a similar cost and close to what we currently pay. Jorgenson would also like to further discuss this with staff before settling on a final recommendation and deciding how to move forward. Aughinbaugh requested that Jorgenson send a breakdown of the information for both options, fully explore any remaining questions with the current payroll service, provide a recommendation for the option we should pursue and report back to the board by the end of the week in order to move forward in a timely manner.

Veteran's Arena Flooring

A short update was provided on the receipt and installation of the flooring delay at Veteran's Memorial Arena. The flooring will be going into process on November 18th and could be expected to arrive by December 20th. Jorgenson will continue to stay in contact with the arena staff as well as Gregoire to judge the feasibility of an install timeline to happen in late December during winter break. If this will compromise the product or installation process in any way then other alternatives are being considered so that the procedure is completed properly and no repercussions will be experienced with an improper installation. In the event that installation will need to wait for a later date we have the capability to store the product until the time comes.

etiquette when traveling to other rinks and hotels. This past weekend there were some issues with travel teams where Gregoire was contacted directly by the hotel facility.

A player on one of the travel teams experienced the passing of a parent recently. The association sent a card and flowers to the family, some staff will be attending the funeral service and the team honored the player's parent according to his wishes. Going forward the precedent in events such as these will be for the association to send condolences via a card and flower while allowing the team itself to decide how to honor the player based on their personal preferences and wishes among the team members themselves.

Gregoire updated the board on some current business items. Back in the summer we bid on the opportunity to host the Bantam B1 state tournament which was awarded to Valley City. Valley City is now unable to host the tournament due to the amount of needed hotel accommodations so WFHA was contacted to determine our current interest. We will be hosting the 10 Team Tournament March 11th, 12th & 13th of 2022 at Veterans Memorial Arena with several DIBS opportunities available in conjunction with the tournament.

The Winter Classic Tournament is now full and registration is closed with 8 teams participating at each level for Peewee B1 and Bantam B1. Any empty time slots for ice will be filled in with extra games for Stampede Peewee B teams and Bantam B teams. The apparel sales for the Winter Classic Tournament are now live with the priority for ordering given to participating teams first in order to ensure the arrival for them. A rink at Veterans Arena will be a back-up for the tournament should any weather issues arise for the outdoor rink. Wilson is working on building the registration for the managers of participating teams, general tournament information will be communicated via a membership newsletter and other activities are in the process of being planned to add to the tournament atmosphere.

Recently WFHA began utilizing the Hoist Arena for the season with the 8U girls. While the arena is currently experiencing some maintenance issues with equipment, Gregoire has been receiving positive feedback from players, parents and coaches. This season all teams will have the opportunity to use Hoist Arena for practice if the coaches choose to utilize it. Practice opportunities will be set on a rotation basis for the season with the chance of having 3 to 4 practices at the arena. Due to the size of the arena the practice will be a solo team practice and practice times will not be changing on Sports Engine but will be communicated by the coaches to the team as they are scheduled at 5:00, 6:15 and 7:30.

Issues regarding some improper functioning with the off-ice equipment for audio and scoreboard in Veterans Arena 2 were shared and discussed by several board members. These were some of the same topics addressed with the park district staff in the spring after the end of the previous season. Since it appears that these issues may not have been properly addressed or that difficulties have reappeared Jorgenson will follow up with the arena staff to alert them.

Gaming Operations

Campbell/Nelson

Campbell provided an update to the board on the status of both the Gun Raffle and the Winter Raffle. All gun raffle ticket books that were printed and available for sale have been distributed. The Gun Raffle drawing will take place in April. Winter Raffle tickets were distributed to members during team picture nights throughout the week. The majority of members have picked up their raffle ticket books with some still needing to be claimed. More ticket books are available to be distributed for sale. Pick up of additional winter raffle ticket books can be arranged by contacting Campbell.

WFHA gaming employees have been given a raise to meet the minimum wage rate of \$7.25. This compensation increase was budgeted for and is now on par with the other area gaming organization's wages.

Cailao provided the board with an update regarding the sale of an establishment and the gaming license that may be a part of that business. After speaking with the Director of Gaming he was told it is the Attorney General's position that when a business is sold it can cancel a gaming permit even if the permit has not yet reached its expiration date. This is something to be aware of for the future should we encounter the sale of any establishments where WFHA conducts gaming.

Kuehne has been involved in meetings with representatives from the Fargo Angels Hockey Program, Mike Graham from Magnum properties, architects and potential donors for the Angels program in an effort to decide how to best move forward with a potential partnership between the Fargo Angels program and the West Fargo Stampede regarding the build of a new ice arena.

Currently this is being proposed as and considered a joint partnership between the two organizations with each program being a 50 percent owner. In order to move forward with this, it would be necessary to create a separate Non-Profit organization and board of directors with equal representation from both the Fargo Angels and the West Fargo Stampede as well as an appointed party, potentially a member of the community. The number of members on the board would total between 5 to 7 representatives. It is the intent that the arena would be constructed with a sheet of ice allocated to each organization for a total of 2 sheets. Should future needs dictate the need for a third sheet of ice there would be room to add on. The potential also exists to have a restaurant and gaming within the arena with those profits being funneled back to the non-profit organization that owns the arena.

At this point the most urgent task would be to create the non-profit ownership group prior to the end of the calendar year. Kuehne shared a Letter of Intent with the board that set forth proposed terms for negotiation of the joint venture. Several different debt structures have been discussed regarding the costs associated with the building. Kuehne acknowledged the number of unknowns that still need to be vetted out at this juncture and also identified the most urgent topics that need to be addressed in order to decide how to best proceed within the next 6 weeks to have some details and decisions in place by the end of the year. It may be necessary to have a special meeting for the board to further delve into the details for this venture appropriately considering the truncated timeline. Kuehne would like feedback from the board by the end of the week so he can adequately proceed in the immediate future and also requested that the board thoroughly review and consider the Letter of Intent in the coming days.

Adjournment**Aughinbaugh**

Meeting was adjourned at 7:16 p.m. by President Alex Aughinbaugh.

Board of Directors

Alex Aughinbaugh, President

Josh Benson, Past President

Scott Haider, Executive Vice President

Jareb Raan, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

James Cailao, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Kayla Goebel, Director of Membership & Recruitment

Ryan Thayer, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Kristen Cigelske, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 September 30, 2021 and September 30, 2020

	September 30, 2021	September 30, 2020
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 200,345.00	\$ 184,731.00
WSB-Club Account	371,117.51	322,627.39
WSB-Gaming Account	1,254,066.19	493,613.41
WSB-Trust Account	1,073,016.33	317,679.90
WSB-Future Savings Account	157,814.89	157,434.33
FNB-Reserve Savings CC	128.89	128.89
	<u>3,056,488.81</u>	<u>1,476,214.92</u>
Accounts Receivable		
Miscellaneous Receivables	0.00	350.00
Advertising Receivable	2,050.00	900.00
Dibs Receivable	0.00	3,221.25
	<u>2,050.00</u>	<u>4,471.25</u>
Other Current Assets		
Prepaid Insurance	2,598.56	1,940.89
Prepaid Payroll/Tax Liabilities	17,712.66	0.00
Prepaid Tournament Expenses	103,075.00	103,616.70
Gaming Inventory	4,013.40	3,596.80
	<u>127,399.62</u>	<u>109,154.39</u>
Total Current Assets	<u>3,185,938.43</u>	<u>1,589,840.56</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	67,325.48	67,325.48
Hockey Equipment	170,071.88	170,071.88
Accumulated Depreciation	<u>(230,669.35)</u>	<u>(204,993.84)</u>
Total Fixed Assets	<u>13,452.25</u>	<u>39,127.76</u>
TOTAL ASSETS	<u>\$ 3,199,390.68</u>	<u>\$ 1,628,968.32</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
 September 30, 2021 and September 30, 2020

September 30, 2021

September 30, 2020

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$ 5,288.51	\$ 139.35	
Current Portion of LT Debt	0.00	25,940.68	
Accrued Gaming Tax	116,950.33	42,580.00	
Accrued Wages	35,696.66	22,678.91	
Payroll Liabilities	3,038.18	3,032.02	
Unearned Revenue - Registration	227,482.17	194,000.61	

Total Current Liabilities	388,455.85	288,371.57	
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Long Term Liabilities

PPP Loan Proceeds	0.00	120,600.00	
Less Current Portion of LT Debt	0.00	(25,940.68)	

Total Long Term Liabilities	0.00	94,659.32	
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Total Liabilities	388,455.85	383,030.89	
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Net Assets

Temp Restricted Net Assets	8,442.29	8,442.29	
Net Assets Without Restrictions	2,378,346.99	978,313.08	
Change in Net Assets Without Restrictions	424,145.55	259,182.06	

Total Net Assets	2,810,934.83	1,245,937.43	
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TOTAL LIABILITIES & NET ASSETS	\$ 3,199,390.68	\$ 1,628,968.32	
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (1,976.92)	\$ (10,976.92)	\$ 0.00
Bingo	21,086.00	76,702.00	16,905.00
Blackjack & Paddlewheel	12,737.00	71,309.00	18,850.00
Daubers	321.00	1,180.55	150.00
Etabs	260,075.75	811,500.00	136,436.75
Pull Tabs	23,409.27	82,044.02	25,691.00
Winter/Fall Raffle Prizes Exp	<u>(1,479.78)</u>	<u>(2,029.78)</u>	<u>0.00</u>
Total Net Gaming Proceeds	<u>314,172.32</u>	<u>1,029,728.87</u>	<u>198,032.75</u>
Gaming Expenses - Direct			
Etab Credit	0.00	(22,000.00)	0.00
Prize Board Prizes	0.00	2,323.06	0.00
Bingo Cards	1,090.80	3,061.15	0.00
Etab Expense	73,412.00	202,420.98	32,047.44
Gaming Licenses & Fees	(150.00)	(150.00)	0.00
Gaming Tax	1,575.37	116,950.01	14,193.34
Gaming Supplies	438.53	1,362.47	0.00
Gun Raffle Advertising	624.40	624.40	0.00
Payroll Taxes - Gaming	5,422.96	15,767.57	5,144.49
Pull Tabs Expense	1,231.31	4,380.86	(529.10)
Rent - Gaming	8,260.00	26,030.00	7,135.00
Security	0.00	2,991.84	0.00
Wages - Gaming	<u>27,039.05</u>	<u>66,505.24</u>	<u>20,300.48</u>
Total Gaming Expenses - Direct	<u>118,944.42</u>	<u>420,267.58</u>	<u>78,291.65</u>
Gaming Expenses - Indirect			
Accounting - Gaming	1,625.00	8,130.00	2,515.13
Background Checks - Gaming	30.00	60.00	15.00
Bank Service Charges - Gaming	0.00	(113.29)	0.00
Copier Lease - Gaming	90.40	276.35	0.00
Depreciation - Gaming	628.86	2,116.76	851.26
Gaming Mileage	385.28	1,188.22	0.00
Health Insurance - Gaming	1,602.15	6,727.23	1,091.25
Insurance - Gaming	433.09	1,299.27	1,092.13
Insurance - Workers Comp	0.00	0.00	75.76
Meals and Entertainment	58.00	58.00	0.00
Miscellaneous (Shared) - Gaming	0.00	5.00	(180.00)
Office Rent - Gaming	775.00	2,325.00	775.00
Office Supplies/Postage - Gaming	151.60	519.14	430.90
Office Telephone/Data - Gaming	823.23	1,580.76	170.24
Payroll Tax - Manager & Office	1,206.72	4,825.11	1,547.22
Software	63.99	997.42	0.00

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020
Uniforms - Gaming	2,613.40	2,643.40	0.00
Bonus - Manager & Office	0.00	0.00	7,500.00
Wages - Manager & Office	21,567.66	68,283.60	12,548.63
Wages - Vacation, Train, Count	<u>615.87</u>	<u>1,232.71</u>	<u>355.71</u>
 Total Gaming Expenses - Indirect	 <u>32,670.25</u>	 <u>102,154.68</u>	 <u>28,788.23</u>
 Total Gaming Expenses	 <u>151,614.67</u>	 <u>522,422.26</u>	 <u>107,079.88</u>
 Net Gaming Revenue	 <u>162,557.65</u>	 <u>507,306.61</u>	 <u>90,952.87</u>
 Program Revenue			
Center Ice Celebration Receipts	(200.00)	0.00	0.00
Charitable Donations	0.00	685.10	17.99
Contributions/Kickback Income	0.00	0.00	0.00
Dashboards & Wallboards	4,600.00	16,600.00	0.00
Dibs Income	846.67	2,286.67	(170.42)
Hockey Camp Registration	24,750.00	26,780.00	3,280.25
Interest Income	79.52	79.52	0.00
Pins - Hockey Income	176.00	176.00	0.00
Winter Classic Tournament	<u>1,200.00</u>	<u>850.00</u>	<u>0.00</u>
 Total Program Revenue	 <u>31,452.19</u>	 <u>47,457.29</u>	 <u>3,127.82</u>
 Program Expenses - Direct			
Advertising - Hockey	333.57	333.57	727.38
Coaches Travel & Expense	634.00	956.00	0.00
Depreciation - Hockey	572.25	1,920.43	2,295.91
Equipment	2,087.65	8,208.24	399.00
Health Insurance - Hockey	1,596.50	5,905.18	0.00
Ice Time Expense	2,550.00	7,800.00	7,990.00
Miscellaneous - Hockey	0.00	805.00	800.00
New Jerseys	(100.00)	3,000.83	0.00
Special Event	0.00	50.00	0.00
Staff Development	0.00	300.00	0.00
Supplies - Hockey	607.79	1,063.79	0.00
Tournament Entry Fees	606.00	111.50	0.00
Training Camp Expenses	8,553.11	8,553.11	1,390.00
USA Hockey & NDAHA	0.00	1,252.00	50.00
Bonus - Hockey Director	0.00	0.00	5,000.00
Wages - Coaches	60.00	440.00	0.00
Wages - Hockey Director	<u>9,414.04</u>	<u>22,529.72</u>	<u>7,789.54</u>
 Total Program Expenses - Direct	 <u>26,914.91</u>	 <u>63,229.37</u>	 <u>26,441.83</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020
Program Expenses - Indirect			
Bank Service Charges	129.12	158.72	0.00
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	90.40	276.35	0.00
Insurance - Hockey	433.10	1,299.30	1,092.12
Insurance-Workers Comp	0.00	0.00	75.76
Interest Expense	0.00	3.22	0.00
Meeting Expenses	83.09	139.58	0.00
Office Furniture	0.00	784.85	0.00
Office Rent - Hockey	775.00	1,550.00	775.00
Office Supplies/Postage - Hockey	3.50	371.16	452.64
Payroll Taxes - Office Staff	1,491.82	4,302.63	1,157.32
Professional Fees - Hockey	1,625.00	6,329.00	838.37
Software	3,025.72	4,285.98	290.47
Sports Engine Processing Fees	1,557.99	9,999.98	1,235.36
Telephone/Data - Hockey	818.25	1,351.78	95.23
Wages - Business Manager	13,822.15	34,536.43	3,236.27
	<u>23,855.14</u>	<u>67,388.98</u>	<u>9,248.54</u>
Total Program Expenses - Indirect			
	<u>23,855.14</u>	<u>67,388.98</u>	<u>9,248.54</u>
Total Program Expenses	<u>50,770.05</u>	<u>130,618.35</u>	<u>35,690.37</u>
Net Program Revenue/Expense	<u>(19,317.86)</u>	<u>(83,161.06)</u>	<u>(32,562.55)</u>
Change in Net Assets Without Restrictions \$	<u>\$ 143,239.79</u>	<u>\$ 424,145.55</u>	<u>\$ 58,390.32</u>

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SUPPLEMENTARY INFORMATION

DRAFT

West Fargo Hockey Association, Inc.
 Remaining Budget Analysis
 For the Three Months Ended September 30, 2021

	July '21 - Sept '21	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (10,976.92)	\$ 0.00	\$ 10,976.92
Bingo	76,702.00	275,000.00	198,298.00
Blackjack & Paddlewheel	71,309.00	267,000.00	195,691.00
Daubers	1,180.55	1,700.00	519.45
Etabs	811,500.00	1,725,000.00	913,500.00
Gun Raffle Receipts	0.00	240,000.00	240,000.00
Gun Raffle Prizes	0.00	(180,600.00)	(180,600.00)
Meat Raffle Receipts	0.00	10,000.00	10,000.00
Meat Raffle Prizes	0.00	(3,500.00)	(3,500.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	82,044.02	296,000.00	213,955.98
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Winter Raffle Receipts	0.00	200,000.00	200,000.00
Winter/Fall Raffle Prizes Exp	(2,029.78)	(52,500.00)	(50,470.22)
	<u>1,029,728.87</u>	<u>2,804,350.00</u>	<u>1,774,621.13</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Etab Credit	(22,000.00)	0.00	22,000.00
Prize Board Prizes	2,323.06	0.00	(2,323.06)
Bingo Cards	3,061.15	0.00	(3,061.15)
Etab Expense	202,420.98	399,800.00	197,379.02
Gaming Licenses & Fees	(150.00)	1,650.00	1,800.00
Gaming Tax	116,950.01	323,675.75	206,725.74
Gaming Supplies	1,362.47	99,200.00	97,837.53
Gun Raffle Advertising	624.40	1,000.00	375.60
Payroll Taxes - Gaming	15,767.57	79,597.50	63,829.93
Pull Tabs Expense	4,380.86	350.00	(4,030.86)
Rent - Gaming	26,030.00	102,120.00	76,090.00
Security	2,991.84	19,475.00	16,483.16
Wages - Gaming	66,505.24	260,600.00	194,094.76
	<u>420,267.58</u>	<u>1,287,468.25</u>	<u>867,200.67</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 Three Months Ended September 30, 2021

	July '21 - Sept '21	Budget	Remaining
Gaming Expenses - Indirect			
Accounting - Gaming	8,130.00	30,000.00	21,870.00
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	60.00	500.00	440.00
Bank Service Charges - Gaming	(113.29)	250.00	363.29
Copier Lease - Gaming	276.35	2,000.00	1,723.65
Depreciation - Gaming	2,116.76	11,000.00	8,883.24
Gaming Mileage	1,188.22	0.00	(1,188.22)
Health Insurance - Gaming	6,727.23	19,600.00	12,872.77
Insurance - Gaming	1,299.27	7,700.00	6,400.73
Insurance - Workers Comp	0.00	2,000.00	2,000.00
Meals and Entertainment	58.00	0.00	(58.00)
Miscellaneous (Shared) - Gaming	5.00	7,500.00	7,495.00
Office Rent - Gaming	2,325.00	10,000.00	7,675.00
Office Supplies - Computer Hardw	0.00	2,500.00	2,500.00
Office Supplies/Postage - Gamin	519.14	6,000.00	5,480.86
Office Telephone/Data - Gaming	1,580.76	2,600.00	1,019.24
Payroll Tax - Manager & Office	4,825.11	14,300.00	9,474.89
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	997.42	2,000.00	1,002.58
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	68,283.60	167,500.00	99,216.40
Wages - Vacation, Train, Count	1,232.71	10,000.00	8,767.29
	<u>102,154.68</u>	<u>310,950.00</u>	<u>208,795.32</u>
Total Gaming Expenses - Indirect			
	<u>102,154.68</u>	<u>310,950.00</u>	<u>208,795.32</u>
Total Gaming Expenses	<u>522,422.26</u>	<u>1,598,418.25</u>	<u>1,075,995.99</u>
Net Gaming Revenue	<u>507,306.61</u>	<u>1,205,931.75</u>	<u>698,625.14</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 Three Months Ended September 30, 2021

	July '21 - Sept '21	Budget	Remaining
Program Revenue			
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Apparel Sales Receipts	0.00	2,000.00	2,000.00
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	685.10	0.00	(685.10)
Contributions/Kickback Income	0.00	10,000.00	10,000.00
Dasherboards & Wallboards	16,600.00	50,000.00	33,400.00
Dibs Income	0.00	5,000.00	5,000.00
Hockey Camp Registration	26,780.00	43,800.00	17,020.00
Ice Time	0.00	7,500.00	7,500.00
Interest Receipts	79.52	150.00	70.48
Pins	176.00	0.00	(176.00)
Sponsorships	0.00	10,000.00	10,000.00
State Tournament	0.00	15,000.00	15,000.00
Total Hockey Registration	2,286.67	265,000.00	262,713.33
Winter Classic Tournament	850.00	0.00	(850.00)
	<u>47,457.29</u>	<u>398,450.00</u>	<u>350,992.71</u>
Total Program Revenue			
Program Expenses - Direct			
Advertising - Hockey	333.57	7,500.00	7,166.43
Apparel - Hockey	0.00	7,500.00	7,500.00
Camp Expenses	8,553.11	0.00	(8,553.11)
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Coaches Travel & Expense	956.00	75,000.00	74,044.00
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	1,920.43	30,000.00	28,079.57
Equipment	8,208.24	0.00	(8,208.24)
Equipment Repairs	0.00	2,500.00	2,500.00
Evaluators	0.00	3,000.00	3,000.00
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	5,905.18	19,000.00	13,094.82
Ice Time Expense	7,800.00	265,000.00	257,200.00
Miscellaneous - Hockey	805.00	1,000.00	195.00
New Jerseys	3,000.83	10,000.00	6,999.17
Officials	0.00	40,000.00	40,000.00
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	0.00	1,500.00	1,500.00
Payroll Taxes - Hockey	0.00	25,000.00	25,000.00
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
Registration	0.00	20,000.00	20,000.00
Special Event	50.00	0.00	(50.00)
Staff Development	300.00	0.00	(300.00)

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 Three Months Ended September 30, 2021

	July '21 - Sept '21	Budget	Remaining
State Tournament	0.00	5,000.00	5,000.00
Supplies - Hockey	1,063.79	15,000.00	13,936.21
Tournament Entry Fees	111.50	105,000.00	104,888.50
Travel Expenses - Hockey Director	0.00	2,500.00	2,500.00
USA Hockey & NDAHA	1,252.00	800.00	(452.00)
Wages - Coaches	440.00	313,960.36	313,520.36
Wages - Hockey Director	<u>22,529.72</u>	<u>86,039.64</u>	<u>63,509.92</u>
Total Program Expenses - Direct	<u>63,229.37</u>	<u>1,053,550.00</u>	<u>990,320.63</u>
Program Expenses - Indirect			
50% Renovations @ New Office	0.00	3,000.00	3,000.00
Bank Service Charges	158.72	0.00	(158.72)
Computer - Hockey(Hardware)	0.00	5,000.00	5,000.00
Contributions	2,000.00	0.00	(2,000.00)
Copier/Printing- Hockey	276.35	650.00	373.65
Insurance - Hockey	1,299.30	2,500.00	1,200.70
Insurance-Workers Comp	0.00	2,500.00	2,500.00
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	139.58	4,500.00	4,360.42
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	1,550.00	10,000.00	8,450.00
Office Supplies/Postage - Hockey	371.16	5,000.00	4,628.84
Payroll Taxes - Office Staff	4,302.63	25,000.00	20,697.37
Professional Fees - Hockey	6,329.00	15,000.00	8,671.00
Software	4,285.98	2,500.00	(1,785.98)
Sports Engine Processing Fees	9,999.98	2,500.00	(7,499.98)
Telephone/Data - Hockey	1,351.78	3,500.00	2,148.22
Wages - Business Manager	<u>34,536.43</u>	<u>0.00</u>	<u>(34,536.43)</u>
Total Program Expenses - Indirect	<u>67,388.98</u>	<u>84,150.00</u>	<u>16,761.02</u>
Total Program Expenses	<u>130,618.35</u>	<u>1,137,700.00</u>	<u>1,007,081.65</u>
Net Program Revenue/Expense	<u>(83,161.06)</u>	<u>(739,250.00)</u>	<u>(656,088.94)</u>
Change in Net Assets	<u><u>\$ 424,145.55</u></u>	<u><u>\$ 466,681.75</u></u>	<u><u>\$ 42,536.20</u></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 - Blarney Stone
For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 14,303.00	\$ 34,283.25	\$ 12,366.75	\$ 100,000.00	\$ 65,716.75
Pulltabs	<u>773.00</u>	<u>6,710.00</u>	<u>2,863.00</u>	<u>21,000.00</u>	<u>14,290.00</u>
Total Net Gaming Proceeds	<u>15,076.00</u>	<u>40,993.25</u>	<u>15,229.75</u>	<u>121,000.00</u>	<u>80,006.75</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	2,215.28	8,255.54	2,140.09	25,000.00	16,744.46
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	0.00	0.00	0.00	1,000.00	1,000.00
Gaming Tax	(1,089.94)	4,687.22	694.75	15,000.00	10,312.78
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	249.08	1,120.86	(16.73)	0.00	(1,120.86)
Rent - Gaming	550.00	1,650.00	300.00	6,600.00	4,950.00
Wages-Gaming	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
Total Gaming Expenses - Direct	<u>1,924.42</u>	<u>14,613.62</u>	<u>3,118.11</u>	<u>47,860.00</u>	<u>33,246.38</u>
Net Gaming Revenue/Expense	<u>\$ 13,151.58</u>	<u>\$ 26,379.63</u>	<u>\$ 12,111.64</u>	<u>\$ 73,140.00</u>	<u>\$ 46,760.37</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 - Fort NokS

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 2,779.00	\$ 9,456.00	\$ 5,039.00	\$ 60,000.00	\$ 50,544.00
Pull Tabs	<u>2,448.00</u>	<u>7,881.00</u>	<u>(696.00)</u>	<u>15,000.00</u>	<u>7,119.00</u>
Total Net Gaming Proceeds	<u>5,227.00</u>	<u>17,337.00</u>	<u>4,343.00</u>	<u>75,000.00</u>	<u>57,663.00</u>
Gaming Expenses - Direct					
Gaming License & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	(1,041.97)	2,122.41	476.45	8,250.00	6,127.59
Gaming Supplies	6.44	6.44	0.00	1,800.00	1,793.56
Payroll Taxes - Gaming	670.33	1,844.00	592.01	6,875.00	5,031.00
Pull Tabs Expense	167.40	402.33	(54.85)	1,200.00	797.67
Rent - Gaming	475.00	1,425.00	475.00	5,700.00	4,275.00
Security	0.00	335.00	0.00	2,700.00	2,365.00
Wages - Gaming	<u>2,307.67</u>	<u>5,656.83</u>	<u>1,894.11</u>	<u>25,000.00</u>	<u>19,343.17</u>
Total Gaming Expenses - Direct	<u>2,584.87</u>	<u>11,792.01</u>	<u>3,382.72</u>	<u>51,675.00</u>	<u>39,882.99</u>
Net Gaming Revenue/Expense	<u>\$ 2,642.13</u>	<u>\$ 5,544.99</u>	<u>\$ 960.28</u>	<u>\$ 23,325.00</u>	<u>\$ 17,780.01</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 - Happy Trails

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 6,113.00	\$ 18,222.75	\$ 0.00	\$ 45,000.00	\$ 26,777.25
Pull Tabs	<u>1,285.00</u>	<u>3,642.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>6,358.00</u>
Total Net Gaming Proceeds	<u>7,398.00</u>	<u>21,864.75</u>	<u>0.00</u>	<u>55,000.00</u>	<u>33,135.25</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(440.00)	0.00	0.00	440.00
Etab Expense	1,724.48	4,459.48	0.00	4,000.00	(459.48)
Gaming Licenses & Fees	0.00	0.00	0.00	300.00	300.00
Gaming Tax	1,118.36	2,508.76	0.00	6,050.00	3,541.24
Gaming Supplies	0.00	0.00	0.00	100.00	100.00
Pull Tabs Expense	0.00	275.66	0.00	900.00	624.34
Rent - Gaming	<u>500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
Total Gaming Expenses - Direct	<u>3,342.84</u>	<u>8,303.90</u>	<u>0.00</u>	<u>12,850.00</u>	<u>4,546.10</u>
Net Gaming Revenue/Expense	<u>\$ 4,055.16</u>	<u>\$ 13,560.85</u>	<u>\$ 0.00</u>	<u>\$ 42,150.00</u>	<u>\$ 28,589.15</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 - Hooligans

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (2,500.00)	\$ (2,500.00)	\$ 0.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	2,010.00	15,849.00	1,720.00	55,000.00	39,151.00
Etabs	44,862.75	112,610.75	26,716.25	320,000.00	207,389.25
Pull Tabs	<u>2,716.00</u>	<u>12,985.00</u>	<u>3,714.00</u>	<u>55,000.00</u>	<u>42,015.00</u>
Total Net Gaming Proceeds	<u>47,088.75</u>	<u>138,944.75</u>	<u>32,150.25</u>	<u>430,000.00</u>	<u>291,055.25</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Etab Expense	9,769.38	22,937.73	7,810.57	82,000.00	59,062.27
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	(535.32)	15,789.12	3,033.00	55,000.00	39,210.88
Gaming Supplies	0.00	0.00	0.00	2,500.00	2,500.00
Payroll Taxes - Gaming	849.25	2,464.09	940.48	13,000.00	10,535.91
Pull Tabs Expense	(155.60)	388.90	(90.20)	7,500.00	7,111.10
Rent	1,025.00	3,075.00	975.00	12,300.00	9,225.00
Security	0.00	469.00	0.00	3,000.00	2,531.00
Wages-Gaming	<u>2,991.13</u>	<u>6,971.30</u>	<u>2,653.65</u>	<u>28,000.00</u>	<u>21,028.70</u>
Total Gaming Expenses - Direct	<u>13,943.84</u>	<u>49,195.14</u>	<u>15,322.50</u>	<u>203,450.00</u>	<u>154,254.86</u>
Net Gaming Revenue/Expense	<u>\$ 33,144.91</u>	<u>\$ 89,749.61</u>	<u>\$ 16,827.75</u>	<u>\$ 226,550.00</u>	<u>\$ 136,800.39</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 - Kindred Spirits Lounge

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 4.00	\$ 3,982.00	\$ 3,359.00	\$ 8,000.00	\$ 4,018.00
Etabs	0.00	35,605.25	5,514.25	70,000.00	34,394.75
Pull Tabs	<u>(1,724.00)</u>	<u>(294.00)</u>	<u>1,543.00</u>	<u>10,000.00</u>	<u>10,294.00</u>
Total Net Gaming Proceeds	<u>(1,720.00)</u>	<u>39,293.25</u>	<u>10,416.25</u>	<u>88,000.00</u>	<u>48,706.75</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,540.00)	0.00	0.00	1,540.00
Etab Expense	4,054.18	13,520.65	1,378.94	16,800.00	3,279.35
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	354.19	5,063.83	496.16	9,680.00	4,616.17
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	104.55	456.42	193.19	2,337.50	1,881.08
Pull Tabs Expense	3.60	140.75	(12.59)	350.00	209.25
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	231.44	0.00	1,475.00	1,243.56
Wages - Gaming	<u>115.89</u>	<u>1,149.31</u>	<u>641.16</u>	<u>8,500.00</u>	<u>7,350.69</u>
Total Gaming Expenses - Direct	<u>4,632.41</u>	<u>20,272.40</u>	<u>3,196.86</u>	<u>48,492.50</u>	<u>28,220.10</u>
Net Gaming Revenue/Expense	<u>\$ (6,352.41)</u>	<u>\$ 19,020.85</u>	<u>\$ 7,219.39</u>	<u>\$ 39,507.50</u>	<u>\$ 20,486.65</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 - M J Saloon

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 20,386.00	\$ 55,591.00	\$ 16,905.00	\$ 180,000.00	\$ 124,409.00
Blackjack & Paddlewheel	(202.00)	7,287.00	6,061.00	30,000.00	22,713.00
Daubers	321.00	1,180.55	150.00	1,700.00	519.45
Etabs	65,521.50	198,202.50	33,170.50	370,000.00	171,797.50
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	4,524.00	14,297.00	4,768.00	50,000.00	35,703.00
	<u>90,550.50</u>	<u>276,558.05</u>	<u>61,054.50</u>	<u>635,450.00</u>	<u>358,891.95</u>
Total Net Gaming Proceeds					
	<u>90,550.50</u>	<u>276,558.05</u>	<u>61,054.50</u>	<u>635,450.00</u>	<u>358,891.95</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	1,090.80	2,926.15	0.00	9,000.00	6,073.85
Etab Expense	16,715.85	47,631.10	7,222.01	76,000.00	28,368.90
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	2,022.42	30,181.20	3,745.58	69,899.50	39,718.30
Gaming Supplies	322.44	1,205.60	0.00	2,500.00	1,294.40
Payroll Taxes - Gaming	1,510.92	4,481.86	1,399.20	31,625.00	27,143.14
Pull Tabs Expense	492.26	1,187.37	(195.34)	31,000.00	29,812.63
Rent - Gaming	2,135.00	6,405.00	2,135.00	25,620.00	19,215.00
Security	0.00	576.20	0.00	3,000.00	2,423.80
Wages - Gaming	12,814.88	31,378.45	9,130.62	115,000.00	83,621.55
	<u>37,104.57</u>	<u>120,972.93</u>	<u>23,437.07</u>	<u>363,794.50</u>	<u>242,821.57</u>
Total Gaming Expenses - Direct					
	<u>37,104.57</u>	<u>120,972.93</u>	<u>23,437.07</u>	<u>363,794.50</u>	<u>242,821.57</u>
Net Gaming Revenue/Expense	<u>\$ 53,445.93</u>	<u>\$ 155,585.12</u>	<u>\$ 37,617.43</u>	<u>\$ 271,655.50</u>	<u>\$ 116,070.38</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 - Pub West

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (2,500.00)	\$ (2,500.00)	\$ 0.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	5,970.00	10,917.00	5,590.00	50,000.00	39,083.00
Etabs	41,646.50	119,640.00	15,768.25	250,000.00	130,360.00
Hunting Raffle Proceeds	0.00	0.00	0.00	10,000.00	10,000.00
Hunting Raffle Prizes	0.00	0.00	0.00	(3,500.00)	(3,500.00)
Pull Tabs	3,573.00	11,216.50	4,183.00	45,000.00	33,783.50
Winter/Fall Raffle Receipts	0.00	0.00	0.00	200,000.00	200,000.00
Winter Raffle Prizes Exp	<u>(1,479.78)</u>	<u>(2,029.78)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>(50,470.22)</u>
Total Net Gaming Proceeds	<u>47,209.72</u>	<u>137,243.72</u>	<u>25,541.25</u>	<u>499,000.00</u>	<u>361,756.28</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(3,300.00)	0.00	0.00	3,300.00
Etab Expense	10,081.78	29,849.62	3,749.40	65,000.00	35,150.38
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	(457.66)	15,497.58	2,629.35	61,050.00	45,552.42
Gaming Supplies	0.00	10.74	0.00	1,000.00	989.26
Payroll Taxes - Gaming	567.42	1,659.93	661.33	8,250.00	6,590.07
Pull Tabs Expense	292.95	357.33	(67.27)	14,000.00	13,642.67
Rent - Gaming	1,325.00	3,975.00	775.00	15,900.00	11,925.00
Security	0.00	469.00	0.00	3,000.00	2,531.00
Wages - Gaming	<u>2,253.38</u>	<u>5,403.27</u>	<u>1,912.71</u>	<u>30,000.00</u>	<u>24,596.73</u>
Total Gaming Expenses - Direct	<u>14,062.87</u>	<u>53,922.47</u>	<u>9,660.52</u>	<u>198,350.00</u>	<u>144,427.53</u>
Net Gaming Revenue/Expense	<u>\$ 33,146.85</u>	<u>\$ 83,321.25</u>	<u>\$ 15,880.73</u>	<u>\$ 300,650.00</u>	<u>\$ 217,328.75</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 - Red River Valley Fairgrounds
 For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 0.00	\$ 0.00	\$ 0.00	\$ 240,000.00	\$ 240,000.00
Gun Raffle Prizes	0.00	0.00	0.00	(180,600.00)	(180,600.00)
Raffle Boards - Center Ice	0.00	0.00	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	0.00	0.00	17,500.00	17,500.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>81,900.00</u>	<u>81,900.00</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>81,900.00</u>	<u>81,900.00</u>
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Gun Raffle Advertising	624.40	624.40	0.00	1,000.00	375.60
	<u>624.40</u>	<u>624.40</u>	<u>0.00</u>	<u>7,056.25</u>	<u>6,431.85</u>
Total Gaming Expenses - Direct	<u>624.40</u>	<u>624.40</u>	<u>0.00</u>	<u>7,056.25</u>	<u>6,431.85</u>
Net Gaming Revenue/Expense	<u>\$ (624.40)</u>	<u>\$ (624.40)</u>	<u>\$ 0.00</u>	<u>\$ 74,843.75</u>	<u>\$ 75,468.15</u>

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 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Rookies

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 2,635.00	\$ 23,319.00	\$ (1,807.00)	\$ 50,000.00	\$ 26,681.00
Etabs	55,848.75	187,084.75	25,862.25	370,000.00	182,915.25
Pull Tabs	<u>4,860.27</u>	<u>14,178.02</u>	<u>5,950.00</u>	<u>55,000.00</u>	<u>40,821.98</u>
 Total Net Gaming Proceeds	 <u>63,344.02</u>	 <u>224,581.77</u>	 <u>30,005.25</u>	 <u>475,000.00</u>	 <u>250,418.23</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(5,080.00)	0.00	0.00	5,080.00
Etab Expense	18,569.27	48,307.74	5,599.26	76,000.00	27,692.26
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	1,520.93	25,803.51	1,886.30	55,000.00	29,196.49
Gaming Supplies	109.65	139.69	0.00	1,000.00	860.31
Payroll Taxes - Gaming	1,121.20	3,020.19	919.18	12,000.00	8,979.81
Pull Tabs Expense	240.27	480.43	(79.53)	19,000.00	18,519.57
Rent - Gaming	1,225.00	3,675.00	1,000.00	14,700.00	11,025.00
Security	0.00	576.20	0.00	4,150.00	3,573.80
Wages - Gaming	<u>3,756.71</u>	<u>8,795.55</u>	<u>2,715.80</u>	<u>34,000.00</u>	<u>25,204.45</u>
 Total Gaming Expenses - Direct	 <u>26,543.03</u>	 <u>85,718.31</u>	 <u>12,041.01</u>	 <u>216,000.00</u>	 <u>130,281.69</u>
 Net Gaming Revenue/Expense	 <u>\$ 36,800.99</u>	 <u>\$ 138,863.46</u>	 <u>\$ 17,964.24</u>	 <u>\$ 259,000.00</u>	 <u>\$ 120,136.54</u>

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West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Traditions

For the One and Three Months Ended September 30, 2021 and Month Ended September 30, 2020

	September 2021	July '21 - Sept '21	September 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (1,976.92)	\$ (10,976.92)	\$ 0.00	\$ 0.00	\$ 10,976.92
Bingo	5,700.00	26,111.00	0.00	95,000.00	68,889.00
Blackjack & Paddlewheel	(459.00)	499.00	(1,112.00)	14,000.00	13,501.00
Etabs	31,780.25	105,850.75	17,038.50	200,000.00	94,149.25
Pull Tabs	4,954.00	11,428.50	3,366.00	35,000.00	23,571.50
	<u>39,998.33</u>	<u>132,912.33</u>	<u>19,292.50</u>	<u>344,000.00</u>	<u>211,087.67</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Credit	0.00	(2,640.00)	0.00	0.00	2,640.00
Prize Board Prizes	0.00	2,323.06	0.00	0.00	(2,323.06)
Bingo Cards	0.00	135.00	0.00	0.00	(135.00)
Etab Expense	10,281.78	27,459.12	4,147.17	55,000.00	27,540.88
Gaming Tax	(315.64)	15,296.38	1,231.75	37,840.00	22,543.62
Gaming Licenses & Fees	(150.00)	(150.00)	0.00	150.00	300.00
Gaming Supplies	0.00	0.00	0.00	1,500.00	1,500.00
Payroll Taxes - Gaming	599.29	1,841.08	439.10	5,500.00	3,658.92
Pull Tabs Expense	(58.65)	27.23	(12.59)	3,500.00	3,472.77
Rent - Gaming	1,025.00	3,075.00	975.00	12,300.00	9,225.00
Security	0.00	335.00	0.00	2,150.00	1,815.00
Wages-Gaming	2,799.39	7,150.53	1,352.43	20,000.00	12,849.47
	<u>14,181.17</u>	<u>54,852.40</u>	<u>8,132.86</u>	<u>137,940.00</u>	<u>83,087.60</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 25,817.16</u>	<u>\$ 78,059.93</u>	<u>\$ 11,159.64</u>	<u>\$ 206,060.00</u>	<u>\$ 128,000.07</u>

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