

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, August 19, 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, Corey Moos, Josh Benson, Brad Saville

Absent: Ryan Endres

Others Present:

Gaming Manager: Jason Campbell

Hockey Director: Jason Gregoire

Office Manager: Julie Fraser

Others: Kristen Cigelske, Jason Wright

PROCEEDINGS:

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

Motion made by Josh Benson to approve the July 2019 board meeting minutes. Seconded by Jareb Raan. Approved by all and passed without dissent.

Financial Report

Jareb Raan

Raan reported gaming numbers are up month to month from last year. Eric Nelson contributed this to the installation of eTabs. Raan also reported that Kindred Spirits is on projected path for the annual forecast. When asked, Julie Fraser indicated that registration as of this meeting was up to 500 registrants, but the bulk of the membership registered in August which will not reflect until next month's financials.

Limit of Authority

Joel Honeyman

Honeyman had requested clear Limits of Authority for both board members and employees. Task was assigned to Anthony Houkom and Benson to present at the September 2019 board meeting.

Blarney Stone Theft

Jason Campbell

Campbell reported a theft at the Blarney Stone gaming site the week of August 11, 2019. As this is an open investigation, limited details were available outside of the police report. When Moos inquired how to prevent this in the future, Honeyman requested a review of the policy and procedure manual be performed by Julie Fraser and Campbell. Honeyman requested Campbell and Fraser present their proposal and updates at the September 2019 board meeting.

Assistant Gaming Manager Replacement

Jason Campbell

Campbell reported the current Assistant Gaming Manager would be leaving their position the end of September and requested approval to pursue replacement. After much discussion, Honeyman asked that

a committee form made up of of Business Operations Manager (Fraser), Gaming Manager (Campbell), Vice President of Business Operations (Houkom), Director of Gaming & Fundraising (Nelson) & Treasurer (Raan). The purpose of this committee to propose recommendations, including an organizational change as well as roles & responsibilities for any new role that may be proposed and the restructuring of those roles, to be presented at the September 2019 board meeting.

Recreation League Hockey	Jason Gregoire
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Recreation hockey registration will open on September 1 in anticipating three age groups depending on numbers. Players in this league will have no fundraising or volunteer requirements and will pay \$100 for twelve weeks of scrimmages and practice. If less than ten players register, it's likely these players will merge with Fargo and play within their rec league. Saville will make changes to the handbook to appropriately reflect the rec league and present at the September 2019 board meeting for approval.

Refunds for JV Tryouts	Jason Gregoire
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Gregoire reported contact from members with confusion with the change in our refund policy. Discussion reconfirmed the policy was implemented for the best of the overall WFHA program and no amendments were made. The policy allows all players to have a full refund up until registration closure on October 7th. No refunds will be made after that date with the exception of season-ending injuries, where the refund will be based percentage of season that has passed.

2018-2019 Surveys	Brad Saville
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Saville inquired on the distribution of the 2018-2019 Membership Survey. Otterson informed the board that the results will be communicated to the membership in the near future.

Gun Raffle Status	Eric Nelson
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Nelson reported the Gun Raffle to be 5 weeks away with only 3800 of the 6000 tickets distributed. Otterson reported that there will be ads run in rural newspapers to generate interest as there was last year as well as an increase in marketing to promote the event and the ticket sales.

Change in Fundraising Event Dates 2020	Eric Nelson
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Nelson has been finding that the dates for both the gun and winter raffles are skewed for maximum participation. He presented the option of moving the gun raffle to the spring, keeping the winter raffle during the fall/winter. With much discussion and no clear conclusion, the topic was tabled for a future date when a proposal could be reviewed.

Hockey Activity Calendar	Joel Honeyman
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Honeyman reviewed key dates with the board to ensure a director and/or employee were assigned to each of these events.

2019-2020 Dibs Budget**Shana Wilson**

Wilson presented the board with requested dibs for the 2019-2020 season. Current families enrolled in WFHA are 363 allowing for only a pool of 3630 dibs. Total dibs requested from board members are 4330, along with 1085 from last year that have not yet been confirmed by directors, totaling 5415 dib hours needed for the 2019-2020 season. Final registration numbers and continuous review of volunteer needs will be ongoing throughout the season to ensure we maintain our budget of volunteers and available dibs.

WFSA Concessions**Brent Kuehne**

Kuehne previously notified the board of the West Fargo Sports Arena's offer to have our membership staff the concession stand for dib hours. WFSA would pay West Fargo Hockey \$10/hour that the concession stand is staffed. Kuehne reported that our hourly ice rate was in hopes that WFHA would assist with the concessions. The original proposal was just under 2000 concession hours but the current WFHA dib projections would not support this request. Kuehne did indicate that WFSA would entertain lesser hours and will engage in discussions further. Honeyman asked Kuehne to pull together a proposal to be presented to the board; Benson said he would offer to assist.

Approve Lease Agreements**Brent Kuehne**

Kuehne presented lease agreements for ice at West Fargo Sports Arena and Veterans Memorial Arena to the board. The lease for the Veterans Memorial Arena was 1200 hours per year on a two year contract, with rates of \$125/hour for the first year and \$130/hour for the second. The lease agreement for the West Fargo Sports Arena was \$125/hour for 750 hours on a one year lease. WFHA would have first right of refusal on both locations. Kuehne made motion to sign both leases as cited above for the upcoming season at WFSA and the two year contract at Vets 1 and 2 . Seconded by Houkom. Approved by all and passed without dissent.

Meeting adjourned by Honeyman at 7:52 p.m.

Board of Directors*Joel Honeyman, President**Jessi Kuhn, Past President**Josh Benson, Executive Vice President**Jareb Raan, Treasurer**Shana Wilson, Secretary**Ryan Endres, Director of Hockey Operations**Corey Moos, Director of Tournaments**Brad Saville, Director of Compliance & Safe Sport**Desirae Holum, Director of Membership & Recruitment**Anthony Houkom, Director of Business Operations**Brent Kuehne, Director of Facilities & Equipment**Rob Otterson, Director of Communications & Marketing**Eric Nelson, Director of Fund Raising & Gaming*

Next Board Meeting: Monday, August 19, 2019 at 6 p.m.

West Fargo Hockey Association
2019-2020 Budget Analysis - Gaming

	Projected Jul '19 - Jun '20 Budget	Actual Jul '18 - Jun '19	Jul '18 - Jun '19 Budget	<u>2 year average</u>	<u>17-'18 Vari. From Avg.</u>	<u>Jul '17 - Jun 18</u>	<u>Jul '16 - Jun 17</u>
Gaming Income							
Kindred Spirits Lounge Income							
Etabs	40000						
Pull tab income	5000	10560	\$ 12,500.00	12,056.50	-4%	11,620.00	12,493.00
Blackjack	5000	5041	\$ 25,000.00	18,979.00	24%	23,480.00	14,478.00
Other		\$ 8,000.00		8,340.00	6%	8,820.00	7,860.00
Raffles		3681.2					
Total Revenue Kindred Spirits Lounge	50000	19282.2	\$ 45,500.00	39,375.50	12%	43,920.00	34,831.00
Kindred Spirits Lounge Expenses							
Miscellaneous			\$ 11,500.00	11,752.35	-4%	11,311.00	12,193.69
Wages-Kindred Lounge	7000	10967.21	\$ 1,800.00	1,872.15	4%	1,938.17	1,806.13
Gaming Supplies	1700	1700	\$ 2,500.00	2,429.50	18%	2,869.00	1,990.00
Etabs Expense	7300						
Rent	9300	5700	\$ 3,000.00	3,226.01	-8%	2,972.62	3,479.39
Gaming Tax	3015	2113.26	\$ 6,500.00	5,700.00	0%	5,700.00	5,700.00
Gaming Licenses & Fees	150	168.75					
Gaming Security	1475	1401					
Payroll Taxes	3030	3016.51	\$ 3,000.00	2,880.42	7%	3,068.30	2,692.54
Total Kindred Spirits Lounge Expenses	32970	25066.73	\$ 28,300.00	27,860.42	0%	27,859.09	27,861.75
Net Income Kindred Spirits	17030	-5784.53	\$ 17,200.00	11,515.08	39%	\$ 16,060.91	\$ 6,969.25
Pub West Income							
Pull tab Income	100000	105618.25	\$ 65,000.00	62,327.00	7%	66,850.00	57,804.00
Blackjack	47000	46589	\$ 50,000.00	46,536.00	6%	49,399.00	43,673.00
Etabs	41000	40549.5					
Meat Raffle Receipts	17000	17515					
Other Raffles							
Other			\$ 4,000.00	3,870.00	100%	7,740.00	0.00
Total Revenue Pub West	205000	\$ 210,271.75	\$ 119,000.00	112,733.00	10%	123,989.00	101,477.00
Pub West Expenses							
Wages	29235	29230.93	\$ 37,000.00	37,670.38	-3%	36,437.86	38,902.90
Etabs	7500	7440.31					
Gaming Licenses & Fees	150	155.4					
Gaming Security	4075	3875					
Gaming Supplies	19815	19814.04	\$ 12,000.00	9,203.15	12%	10,308.38	8,097.91
Gaming Tax	20000	19429.24	\$ 13,500.00	9,516.00	16%	11,031.00	8,001.00
Payroll Tax	8250	8239.62	\$ 10,500.00	10,348.86	-8%	9,566.52	11,131.20
Rent	12900	9300	\$ 9,300.00	9,300.00	0%	9,300.00	9,300.00
Meat Raffle	5600	5622.75					
Miscellaneous			\$ 100.00	35.43	-100%	0.00	70.86
Total Pub West Expenses	107525	103107.29	\$ 82,400.00	76,073.82	1%	76,643.76	75,503.87
Net Income Pub West	97475	\$ 107,164.46	\$ 36,600.00	36,659.19	29%	\$ 47,345.24	\$ 25,973.13
M & J Saloon Income							
Pull tab Income	200000	217934.85	\$ 145,000.00	154,691.00	-5%	147,292.00	162,090.00
Blackjack & Paddlewheel	50000	52443	\$ 75,000.00	68,724.00	9%	74,856.50	62,591.50
Bingo	130000	136339	\$ 175,000.00	172,911.00	0%	172,451.00	173,371.00
Daubers	4500	4586.58					
Etabs	80000	73913					
Poker	3700	3695					
Other Raffles		1127.65					
Other			\$ 15,000.00	13,529.36	18%	15,941.84	11,116.88

West Fargo Hockey Association
2019-2020 Budget Analysis - Gaming

Total Revenue M & J Saloon	468200	490039.08	\$	410,000.00	409,855.36	0%	410,541.34	409,169.38
M & J Saloon Expense								
Wages	113000	112920.08	\$	125,000.00	119,686.72	2%	122,601.74	116,771.69
Etabs	20625	19724.64						
Gaming Licenses & Fees	150	215.75						
Gaming Security	4650	4650						
Gaming Supplies	42500	42471.46	\$	25,000.00	28,207.52	-23%	21,711.99	34,703.05
Gaming Tax	53300	52164.04	\$	43,000.00	35,415.50	22%	43,046.00	27,785.00
Payroll Tax	28200	28114.64	\$	32,000.00	32,921.11	-2%	32,177.54	33,664.68
Telephone			\$	250.00	349.55	-32%	237.40	461.70
Rent	25620	16620	\$	16,620.00	16,620.00	0%	16,620.00	16,620.00
Miscellaneous			\$	700.00	702.50	71%	1,200.00	205.00
Total M & J Saloon Expense	288045	\$ 276,880.61	\$	242,570.00	233,902.90	2%	237,594.67	230,211.12
Net Income M&J Saloon	180155	\$ 213,158.47	\$	167,430.00	175,952.47	-2%	\$ 172,946.67	\$ 178,958.26
Fort Noks Income								
Pull tab income	32000	32023.28	\$	25,000.00	29,372.50	-8%	26,950.00	31,795.00
Blackjack	51000	50861	\$	35,000.00	42,078.00	-6%	39,501.00	44,655.00
Total Revenue Fort Noks	83000	82884.28	\$	60,000.00	71,450.50	-7%	66,451.00	76,450.00
Fort Noks Expense								
Wages	21125	21121.06	\$	21,000.00	21,955.86	-4%	21,021.87	22,889.84
Gaming Licenses & Fees	150	268.75						
Gaming Security	2700	2577						
Gaming Supplies	3050	3039.7	\$	4,000.00	4,164.90	-7%	3,861.85	4,467.94
Gaming Tax	7925	7921.15	\$	7,000.00	6,409.00	12%	7,183.00	5,635.00
Payroll Tax	5870	5861.31	\$	5,500.00	6,087.64	-9%	5,518.32	6,656.95
Rent	5700	5700	\$	5,700.00	5,700.00	0%	5,700.00	5,700.00
Miscellaneous			\$	50.00	50.00	-100%	0.00	100.00
Total Fort Noks Expense	46520	46488.97	\$	43,250.00	44,367.39	-2%	43,285.04	45,449.73
Net Income Fort Noks	36480	36395.31	\$	16,750.00	27,083.12	-14%	\$ 23,165.96	\$ 31,000.27
Rookies Income								
Etabs	65000	62978.75						
Pulltab income	140000	145605.3	\$	75,000.00	69,608.50	6%	73,501.00	65,716.00
Blackjack	38000	38154	\$	55,000.00	59,632.00	-6%	56,024.00	63,240.00
Miscellaneous			\$	150.00	150.00	100%	300.00	0.00
Total Revenue Rookies	243000	246738.05	\$	130,150.00	129,390.50	0%	129,825.00	128,956.00
Rookies Expenses								
Wages	29500	29539.9	\$	30,500.00	30,263.79	0%	30,389.04	30,138.53
Etabs	20000	19400.4						
Gaming Licenses & Fees	150	146.26						
Gaming Security	4075	3875						
Gaming Supplies	24500	24337.42	\$	12,000.00	10,199.98	12%	11,444.18	8,955.78
Gaming Tax	27500	27368.42	\$	12,000.00	10,277.00	11%	11,399.00	9,155.00
Payroll Tax	8300	8276.75	\$	8,000.00	8,338.69	-4%	7,973.46	8,703.91
Rent	14100	9300	\$	9,300.00	9,300.00	0%	9,300.00	9,300.00
Miscellaneous								
Total Rookies Expenses	128125	122244.15	\$	71,800.00	68,379.45	3%	70,505.68	66,253.22
Net Income Rookies	114875	124493.9	\$	58,350.00	61,011.05	-3%	\$ 59,319.32	\$ 62,702.78
Brewtus Brickhouse Income								
Elk Raffle		20840						

West Fargo Hockey Association
2019-2020 Budget Analysis - Gaming

Pull tab income	76000	75689	\$	75,000.00	60,946.50	22%	74,580.00	47,313.00
Blackjack & Paddlewheel	98500	98377	\$	90,000.00	71,988.50	21%	87,299.00	56,678.00
Winter Raffle	195500	195580						
Other			\$	6,000.00	3,020.00	100%	6,040.00	0.00
Total Revenue Brewtus Brickhouse	370000	390486	\$	171,000.00	135,955.00	24%	167,919.00	103,991.00
Brewtus Brickhouse Expenses								
Wages	31450	31429.11	\$	32,000.00	27,750.90	13%	31,462.13	24,039.67
Elk Raffle Expenses		2189.74						
Gaming Licenses & Fees	150	143.75						
Gaming Security	4750	4512.5						
Gaming Supplies	8400	8400.7	\$	11,000.00	9,255.67	19%	11,041.03	7,470.30
Gaming Tax	21300	21237.93	\$	18,000.00	12,534.00	43%	17,981.00	7,087.00
Payroll Tax	8900	8911.98	\$	8,500.00	7,391.68	12%	8,264.10	6,519.25
Rent	8100	8100	\$	8,100.00	7,087.50	14%	8,100.00	6,075.00
Winter Raffle Expenses	55000	48497.18						
Total Brewtus Brickhouse Expenses	138050	133422.89	\$	77,600.00	64,019.74	20%	76,848.26	51,191.22
Net Income Brickhouse	231950	257063.11	\$	93,400.00	71,935.26	27%	\$ 91,070.74	\$ 52,799.78
RRVF Income								
Gun Raffle Income	240000	213600						
Raffle Boards - Center Ice		5340						
Raffle Boards - Gun Raffle	17500	17500						
Total Revenue RRVF	257500	236440						
RRVF Expenses								
Gaming Licenses & Fees	150	143.75						
Gaming Tax	275	273.77						
Gun Raffle Prizes	150500	180439.63						
Gun Raffle Advertising	1000							
Total RRVF Expenses	151925	180857.15						
Net Income RRVF	105575	55582.85						
Blarney Stone Income								
Blackjack	8000	-467						
Etabs	40000	848						
Pull tab	70000	-878.35						
Miscellaneous								
Total Revenue Blarney Stone	118000	-497.35						
Blarney Stone Expenses								
Wages	15400	855.09						
Etabs	7500	15.4						
Gaming Licenses & Fees	150	143.75						
Gaming Security	2050	1223.02						
Gaming Supplies	7500	1100.58						
Gaming tax	2700	127.19						
Payroll Tax	16600	159.92						
Rent	3600							
Total Blarney Stone Expenses	55500	3624.95						
Net Income Blarney Stone	62500	-4122.3						
Total Net Site Revenues	846040	\$ 783,951.27	\$	389,730.00	\$ 384,156.16	7%	\$ 409,908.84	\$ 358,403.47

Other Gaming Expenses (Indirect)

West Fargo Hockey Association
2019-2020 Budget Analysis - Gaming

Uniforms	5000	4706.74	\$ 1,000.00	1,193.40	-25%	894.14	1,492.66
Health Insurance	27000	16386.6	\$ 25,000.00	15,475.35	45%	22,398.30	8,552.39
Office supplies	2000	2023.06	\$ 4,000.00	3,659.78	-3%	3,561.24	3,758.32
Advertising			\$ 1,000.00	363.00	-100%	0.00	725.99
Background Checks	300	150					
Wages - Gaming Mgr.(s) and Office	115000	136427.71	\$ 137,500.00	113,334.90	19%	134,630.74	92,039.06
Wages-Shared Misc.:Train/Count	7500	6416.93					
Wages-Business Mgr. 25%	13750						
Bonus-Business Manager		1250					
Security			\$ 20,000.00	17,340.69	13%	19,594.05	15,087.33
Accounting	13500	22238.79	\$ 15,000.00	29,326.69	-10%	26,510.33	32,143.05
Depreciation expense	11000	11170.9	\$ -	6,639.07	-10%	6,000.00	7,278.14
Insurance	7700	11642.41	\$ 16,000.00	12,020.49	27%	15,292.58	8,748.39
Insurance-Workser Comp	2000						
Payroll taxes-Mgr. & Office	14300	16653.69	\$ 12,500.00	9,512.02	18%	11,221.85	7,802.19
Returned Customer Checks			\$ -	(494.50)	-1%	(492.00)	(497.00)
Rent-Office	9300	6535	\$ 7,020.00	7,020.00	0%	7,020.00	7,020.00
Copier Lease	1300	1292.28	\$ 1,650.00	1,655.55	0%	1,654.75	1,656.34
Phone/Internet	2550	2827.21	\$ 1,800.00	1,765.28	0%	1,763.12	1,767.44
Interest			\$ -	411.96	10%	454.02	369.89
Computer Hardware		1676.98					
Software & Payroll Subscriptions	2000	4114.4					
Bank service Charges		463.82	\$ 750.00	667.19	-15%	568.55	765.83
Repairs & Maintenance	3000	346.76					
Fines & Penalties		275					
Miscellaneous	5000	4394.39	\$ 5,000.00	15,917.24	-68%	5,049.67	26,784.80
50% Renovations @ New Office	3500						
Total Other Expense	245700	250992.67	\$ 248,220.00	235,808.08	9%	\$ 256,121.34	\$ 215,494.82
Total Net Income	600340	\$ 532,958.60	\$ 141,510.00	\$ 148,348.08	4%	\$ 153,787.50	\$ 142,908.65

West Fargo Hockey Association
2019-2020 Budget Analysis - Hockey

	Projections Jul '19 - Jun '20	Actual Jul '18 - Jun '19	Projections Jul '18 - Jun '19	Average 14 - '18	Variance 17-'18 vs. Average	Actual Jul '17 - Jun '18	Actual Jul '16 - Jun '17	Actual Jul '15 - Jun '16	Actual Jul '14 - Jun '15
Hockey Revenue									
Pin Income	0.00	13586.35	0.00	\$ 1,733.60	-100%	0.00	6,934.41	0.00	0.00
Apparel Sales Income	5000.00	11497.26	12,000.00	\$ 18,423.86	-33%	12,375.86	11,099.87	21,552.72	28,667.00
Center Ice Celebration Receipts		10590.00	25,000.00	\$ 35,303.17	0%	35,251.32	32,042.00	33,462.00	40,457.36
Advertising-Dasher & Wallboards	8000.00	20525.00	45,000.00	\$ 36,631.25	20%	43,950.00	47,950.00	27,300.00	27,325.00
DIBS/Fundraiser Payout	10000.00	11840.00							
Fall Raffle Income			190,000.00	\$ 139,093.88	36%	189,680.00	131,500.00	122,390.50	112,805.00
Contributions/Kickbacks	10000.00	11712.61	20,000.00	\$ 22,593.75	71%	38,582.25	15,176.67	27,594.82	9,021.27
Gun Raffle Receipts			180,000.00	\$ 205,098.25	-100%	0.00	209,475.00	306,327.00	304,591.00
Hockey Camp Registration	43800.00	66256.18	25,000.00	\$ 93,376.20	-25%	70,333.15	107,479.75	114,889.64	80,802.24
Hockey Regular Season Registration	248000.00	247705.50	250,000.00	\$ 226,221.70	13%	256,239.60	263,109.89	213,630.97	171,906.33
1st Time Player Registration	-12000.00								
Ice Time Income	15000.00	22657.50	5,000.00	\$ 22,469.69	45%	32,596.25	18,335.00	24,125.00	14,822.50
Interest Income		91.08	150.00	\$ 182.68	-24%	139.72	225.76	225.03	140.21
Elk Raffle			14,000.00						
Sponsorships	1000.00	1000.00							
Bad Debt Recovery	2000.00		30,000.00						
Skating Treadmill income	1200.00	1350.00							
Tournament Income	10200.00	25501.74	4,000.00	\$ 25,585.52	-75%	6,298.00	35,893.88	21,813.38	38,336.80
Total Hockey Revenue	342200.00	444,313.22	800,150.00	\$ 826,713.54	-17%	685,446.15	879,222.23	913,311.06	828,874.71
Hockey Expenditures									
Apparel Expense	3000.00	12740.03	10,000.00	\$ 15,711.55	19%	18,691.68	14,357.68	5,470.85	24,325.98
Bad Debt Expense	3800.00	15500.00							
Center Ice Celebration Expense		6439.63	20,000.00	\$ 17,538.97	14%	20,020.30	14,698.88	17,734.49	17,702.21
Board Member Stipend			0.00	\$ 4,337.50	-4%	4,150.00	0.00	4,400.00	8,800.00
Elk Raffle			2,500.00						
Hockey Pins Expense-Tourney	1600.00	15109.60							
Ice time Expense	250000.00	283898.80	240,000.00	\$ 244,678.00	34%	328,175.50	231,957.75	214,290.00	204,288.75
New Jerseys	33000.00								
Coaches	50000.00	51591.52	150,000.00	\$ 152,500.44	21%	184,500.88	195,933.28	122,495.00	107,072.58
Coaches Travel and Expenses	45000.00	40336.11	40,000.00	\$ 42,278.90	35%	57,225.70	39,911.10	36,771.94	35,206.87
Traveling Tournament Entries	90000.00		0.00	\$ 902.04	-100%	0.00	3,394.17	0.00	214.00
Tournaments - State Entries	5000.00								
Gun Raffle Expenses			180,000.00	\$ 164,908.85	-93%	11,915.00	201,882.39	206,103.46	239,734.53
Fall Raffle Expenses			42,500.00	\$ 37,539.89	11%	41,807.31	36,913.20	37,800.14	33,638.90
U S A Hockey & NDAHA	800.00	712.00	1,250.00	\$ 213.75	-77%	50.00	50.00	135.00	620.00
Tournament Entry Fees Expense		84026.73	65,000.00	\$ 56,871.29	14%	64,690.38	65,608.16	52,564.62	44,622.01
Wages-Administrative Asst.			45,000.00	\$ 19,970.87	19%	23,700.00	20,533.36	15,650.07	20,000.04
Wages-Business Manager	41250.00	43088.10							
Bonus-Business Manager		3750.00							
Wages-Hockey Director	85000.00	90176.32							
Bonus-Hockey Director		2000.00							
Schedulers	0.00		0.00	\$ 36,446.59	-33%	24,600.00	21,350.00	57,333.22	42,503.14
Evaluators	6000.00								
Coordinators	11000.00	1000.00							
Positive Coaching Alliance	4000.00								
Depreciation Expense	30000.00	33611.46	0.00	\$ 15,731.61	-16%	13,200.00	28,258.52	16,251.76	5,216.14
Officials	26000.00	25199.80	26,000.00	\$ 23,049.13	5%	24,226.00	26,584.75	19,609.25	21,776.50
Officials/Misc-Tournament Hosting	2500.00	13546.85							
Professional fees (Accting)	5000.00	14253.98	10,000.00	\$ 9,909.06	1%	9,977.73	12,489.99	10,171.50	6,997.00
Speed & Strength Training			0.00	\$ 177.38	-100%	0.00	0.00	0.00	709.51
Skating Treadmill Expense	1080.00	1215.00							
Payroll Taxes	15000.00	15503.28	19,000.00	\$ 16,952.07	14%	19,304.14	19,638.86	15,475.15	13,390.12
Insurance	2200.00	2809.70	4,500.00	\$ 2,682.34	63%	4,376.13	1,597.46	3,116.19	1,639.59
Insurance-Workers Comp	2000.00								
Registration Expense	18000.00	18694.29	1,500.00	\$ 10,050.48	-23%	7,689.88	24,470.09	3,571.94	4,470.00
Office Rent	9300.00	1365.00	780.00	\$ 2,163.00	-64%	780.00	780.00	2,712.00	4,380.00
Office Supplies	1500.00	2407.96	2,500.00	\$ 2,855.66	50%	4,274.49	3,529.74	2,649.01	969.40
Copier-Printing Expense	650.00	635.54	300.00	\$ 606.29	-53%	287.40	287.40	249.96	1,600.39
Phone/Internet	2550.00	315.89							
Advertising & Production	5000.00	3929.58	5,000.00	\$ 15,083.23	-89%	1,702.02	46,280.88	4,315.34	8,034.69
Supplies	8000.00	10991.51	10,000.00	\$ 59,114.07	-7%	54,723.30	31,432.02	76,733.98	73,566.96
Interest Expense		38.49	0.00	\$ 253.91	-38%	156.31	84.71	618.00	156.61
Health Insurance	5700.00	5449.43	3,500.00	\$ 981.61	230%	3,234.46	691.99	0.00	0.00
Computer Hardware		1842.15							

West Fargo Hockey Association
2019-2020 Budget Analysis - Hockey

Computer Software/Subscriptions	1000.00	893.49							
Contributions			0.00	\$ 29,657.00	-98%	500.00	118,128.00	0.00	0.00
Equipment repairs			2,500.00	\$ 1,893.36	39%	2,635.12	4,938.30	0.00	0.00
Bank Service Charges		192.05	0.00	\$ 5.00	-100%	0.00	20.00	0.00	0.00
Merchant Processing Fees	1000.00	273.70							
Travel and Expenses-HD	2000.00	767.55							
Meeting Expenses	500.00	519.59							
Participation Gifts	1500.00	1480.04							
Grow the Game/Back to School	3000.00								
Misc. Membership/Recruitment	2000.00								
Misc Facilities Exp-Signage		1553.75							
50% Renovations @ New Office	3500.00								
Miscellaneous	2000.00	2097.04	500.00	\$ 7,355.47	-80%	1,488.54	10,688.01	12,057.83	5,187.50
Total Hockey Expenditures	780430.00	809,955.96	<u>882,330.00</u>	<u>\$ 992,419.27</u>	<u>-6%</u>	<u>928,082.27</u>	<u>1,176,490.69</u>	<u>938,280.70</u>	<u>926,823.42</u>
Net Hockey Revenue	-438230.00	(365,642.74)	<u>(82,180.00)</u>	<u>\$ (165,705.73)</u>	<u>46%</u>	<u>(242,636.12)</u>	<u>(297,268.46)</u>	<u>(24,969.64)</u>	<u>(97,948.71)</u>

Budget Notes

July 2018-June 2019

\$167,316 Actual Overall Net

Projected July 2019 - June 2020

\$ 162,110 Predicted Overall Net

Brief Explanations:

- *Increase in Rent by \$10800 (adding HD Office Included in increase)
- *Renovations \$7000
- *No Elk Raffle
- *No Center Ice
- *Tournament Income decreased due to hosting girls vs Youth tournament
- *Apparel Sales Income decreased (girls tourney vs. Youth, etc)
- *Pulltabs decreased at locations due to addition/continuation of Etabs
- *Gaming Site Rentals increased with addition of Etab machines; JC did best guess on Etabs as we only have 9 months into Etabs and not at all locations
- *Business Mgr Wage/Health Insurance increase
- *Reduction in Gaming Wages due to Asst. Mgr replaced at lesser wage
- *Reductions in Gaming Wages due to elimination of Site Manager position if they move into Asst. Mgr. Position
- *No computer hardware in this years budget needed
- *Increase in Phone/Data with addition of more lines/data a new office and Stipends vs. 1 full pay
- *Accounting Estimated by FSW now that it is sorted and arranged of \$1200-\$1500/month including the Gaming Tax Returns. Going forward 75% to Gaming and 25% to Hockey
- *Health Insurance Actual/True # reduced by 2 employees leaving and not replacing their pd. Benefited positions. 2018-2019 Predicted Budget was on target
- *Estimate of \$12000 Registration Reduction for First Time Players
- *Grow the Game/Back to School Increase
- *Bad Debt Expense adjusted for Unpaid Dibs/Fundraising A/R Balance
- *Decrease in Dasherboard Renewals now that it's up to date aside from Sept Renewals est. at \$8000

Potential Income not accounted for:

- *\$33000 New Jerseys (Hoping to recoup by some sponsorships)
- *Potential to gain Concession Stand Income at S/A through putting out DIBS for our events held there

***NOTE: Jason Campbell and Jason Gregoire worked closely with me in analyzing and predicting their specific areas known to them within their control of costs**