

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, April 19<sup>th</sup>, 2021 at 6 p.m.

West Fargo Sports Arena 520 32<sup>nd</sup> Ave W West Fargo, ND

### Board Members:

*Present:* Josh Benson, Alex Aughinbaugh, Scott Haider, Jareb Raan, Sarah Elkins, James Cailao, Seth Rehm, Kayla Goebel, Ryan Thayer, Brent Kuehne, Kristen Cigelske, Eric Nelson

*Absent:* Kelly Kisell

### Others Present:

*Hockey Director:* Jason Gregoire

*Hockey Scheduler:* Shana Wilson

*Gaming Manager:* Jason Campbell

**Members Present:** None

## PROCEEDINGS:

**Meeting called to order** at 6:01 p.m. by President Alex Aughinbaugh.

### Welcome

**Aughinbaugh**

The new board president, Alex Aughinbaugh, welcomed all of the members to the 2021-2022 membership year. All new and current board members at the meeting introduced themselves, their positions and their connections to West Fargo Hockey Association. Jason Gregoire, Shana Wilson and Jason Campbell – all employees with the West Fargo Hockey Association – also introduced themselves and their positions within the organization.

### Minutes Approval

Nelson made a motion to approve the March 15, 2021 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Benson. Approved by all; motion was passed without dissent.

Thayer made a motion to approve the Annual Membership Meeting Minutes from April 12, 2021 as provided to the board of directors. Motion was seconded by Cailao. Approved by all; motion was passed without dissent.

### February 2021 Financials

**Raan**

Raan presented the February 2021 financial information to the board. He emphasized the strong current cash position and the positive trend that is continuing within gaming. Gaming revenue for February was reported at \$175,000 and the raffles appear to have also done well. Aughinbaugh has a meeting set-up with Brady Martz, the accounting firm for WFHA, to review the current financial position and also provide an introduction for Ryan Thayer, the new Vice President of Business Operations.

### Old Business: Executive Director Search Committee Update

**Benson/Aughinbaugh**

Aughinbaugh stated that the Executive Director Search Committee met to establish the parameters for the search process and job description for the position. Aughinbaugh will be finalizing the documents and then posting the open position for the Executive Director to our website. Benson provided the board details on the process that the committee will follow for the hiring of this position. After the candidates have been narrowed down the board will be presented with the top recommendations by the search committee with final candidate interviews to be completed by the board.

The Fargo Freeze organization is also seeking this same type of position and have currently received about 50 applications. Aughinbaugh would like to post the position as soon as possible. Gregoire stated that it would be beneficial to have the new Executive Director be hired as soon as possible in order to be involved in the early stages of planning that happen in May and June for the upcoming season. Suggestions were made to also post the position to our social media and possibly Indeed to publicize the position opening. A tentative date for the final candidate interviews is the June 21<sup>st</sup>, 2021 regular board meeting.

*Kuehne entered the meeting at 6:15.*

**Old Business: Additional Ice Options**

**Benson**

Aughinbaugh proposed creating a committee specifically for the purpose of handling the tasks associated with pursuing all avenues of options for additional ice. Volunteers for the committee were taken and it will be composed of Kuehne, Rehm, Thayer, Benson, Raan, Aughinbaugh and Gregoire. They will set up a time for a separate meeting to begin discussions.

Benson and Joel Honeyman met with a contact in Horace, ND to explore options for the possibility of building a rink to fulfill our needs for additional ice. The contact in Horace identified two potential sites, one directly to the east of the new Horace Middle School, where the facility could be built. A secondary option for building was also identified that was not as desirable as the first. This facility would not be connected to the West Fargo School District and would strictly be the venture of the association. The Horace City Council is offering potential tax abatements if we were to pursue this option. He suggested that to pinpoint the potential in the desired Horace site we would need to look at engaging a firm to develop initial designs and costs.

Benson also reviewed a secondary option if we were to partner with the West Fargo School District. This would be the addition of a third sheet of ice to the West Fargo Sports Arena. This arena would be located to the west of the current building. Preliminary drawings show additional locker rooms, permanent seating on one side of the arena with additional pull-out seating on the opposite side and another lobby space. If we were to pursue this ice option, we would continue to be renting the ice with only an annual contract option, for possible reduced rental rates, available through the school district. The current timeline on this would be 5 to 6 years out. This timeframe could be accelerated if we were to allocate funds to the project.

Haider made a motion for the newly formed Additional Ice Options committee the authority to seek out and engage an architectural firm for the purpose of an initial consultation and conceptual design at the potential Horace location as part of the exploration and research for future ice options with costs not to exceed \$10,000. Motion was seconded by Nelson. No further discussion took place. Approved by all; motion passed without dissent.

**Old Business: Veterans Arena Flooring/Facility Upgrades**

**Kuehne**

Kuehne reported that he continues to try to make contact for an additional meeting with the staff at Veterans Memorial Arena. Aughinbaugh recapped the details of the flooring upgrades that have been proposed. It will be Mondo flooring, the same product used in Veterans Memorial Arena Rink 1. Since discussions have stalled this will be a topic added to the meeting agenda for May 7<sup>th</sup>, 2021 between members of the WFHA and the West Fargo Park District.

**Old Business: Tournament – The Lights**

**Aughinbaugh**

Aughinbaugh recapped the details of winter tournament to be held at The Lights the week after Christmas in December 2021 & January 2022. Aughinbaugh proposed that with the onboarding on James Cailao, the new Director of Tournaments, he take over the planning and details of the tournament. Aughinbaugh began the process prior to becoming the current president of the board but would still like to remain involved. Cailao will form a small committee to help with the planning and execution of the tournament.

Rehm inquired as to the level of players that will be included in the tournament. Gregoire suggested that we stay away from Girls, Squirts, Bantam A and AA as there will be other large tournaments within that same time frame that those same levels and groups will be participating in. All other levels would be possibilities to host a tournament for. With the rink availability and needing to accommodate possible weather conditions for the outside rink we have the capacity to host 7 games per sheet of ice per day. Our options for game play will be on Thursday, Friday, Saturday and Sunday after the completion of the High School Tournament earlier in the week.

**Old Business: Treadmill Update**

**Aughinbaugh**

The potential buyer is still interested in purchasing the treadmill and is working on the logistics to move it out of the current placement. When initially assembled it was done so out of the crates and the buyer has concerns about being able to remove it without the need to disassemble. If we are able to remove it, they would still be interested in completing the purchase. The weight of the treadmill is about 4,000 lbs and would require machinery to remove the body of the treadmill as some of the surrounding pieces are removable. Nelson and Benson have access to machinery with the capability to remove the treadmill. Currently with the ice out of Vets 2 there would be the room and access to complete the task. Aughinbaugh will reach out to the buyer with the condition that we are able to move the treadmill if they are able to supply their own trailer to move the equipment with the removal and sale complete by the middle of May.

**Squad Locker: Year in Review**

**Wilson**

Wilson provided a recap of the season business with Squad Locker, an online apparel retailer that Stampede used throughout the 2020-2021 season. We sold \$15,000 in product throughout the season with about 135 total orders placed. Our association will get back \$1500 from Squad Locker for the online sales completed this year. Wilson felt that for the situation with COVID-19 and extenuating circumstances this year that it was a great option for our association to be able to order and receive Stampede related merchandise. Locally our membership also had options with Fargo and West Fargo retailers to purchase Stampede products as well.

Wilson has also reached out to GoPromo. There is a member of the association that works at this company which could be another avenue to support local business and offer Stampede products to our members as well. Many options are available for WFHA employees to create orders. She is researching the opportunities that we could have with this company as well and will update the board as necessary. Gregoire also suggested researching local opportunities for being able to provide apparel options as well as online avenues. Wilson agreed that having product availability and a reliable vendor to provide apparel options, either local, online or a combination of both could be beneficial.

**Season Registration Welcome Packet**

**Aughinbaugh**

Aughinbaugh proposed creating a season welcome packet for the 2021-2022 with completed player registration to continue to support building our culture and promoting pride within our organization. He felt that Goebel would be the appropriate board member to head up this initiative. Goebel will collaborate with Gregoire to generate ideas to promote membership through welcome packets, Termite Welcome Jamborees in the fall and other activities. They will report back to the board with initiatives for the upcoming season.

**SE District Meeting Review**

**Aughinbaugh/Gregoire**

Gregoire and Aughinbaugh attended the Southeast District Meeting Review. Gregoire provided a summary on some upcoming changes for the 2021-2022 season. These include the assigning of points to league games based on a win, tie and loss that will now be consistent with USA Hockey rules. Also proposed were a Parent Penalty guideline and an Ice Temperature guideline. Of the most significance were the discussions and finalizations of Boundaries and Borders regarding parochial schools, some smaller towns and the Reile's Acres subdivision in West Fargo and the respective association affiliations. Anyone new to hockey and the association will be part of Stampede regardless of petitions for school attendance.

**Hockey Director Update****Gregoire**

Gregoire reported on the current status of Summer Camps and registrations. Currently the goalie and girl's camps have 15 registrations each which indicates that they will proceed with the camp as they have met the minimum number of needed registrations to hold the camp. Mites camps will also be able to proceed as well. The mini camps are struggling more with smaller registration numbers. They have a total of 48 players signed up for camps and Gregoire may try to combine some groups in order to hold the sessions. Cigelske sent out recent communications and reminders to the membership regarding summer camp options and registration deadlines. May 15<sup>th</sup> will be the final day to register in order to allow for coordination of coaches, facilities and schedules due to ice going back into the Vets 2 arena around that time.

Gregoire was contacted by Pierre-Paul Lamoreaux regarding a partnership opportunity with the Fargo Force Players for fall camp options. They would like to offer a Termite and Mite camp in September as well as camps for older players with a focus on checking, skating and skills. Gregoire and Lameroux will be meeting late next week to discuss more details on the partnership.

Gregoire is in the early stages of setting dates for the upcoming 2021-2022 season. As they become available, he will communicate these to Cigelske who will add them to the membership calendar on the website. Regular communication will also go out to members through the spring and summer. The West Fargo Park Board will be meeting with Gregoire on a way to combine the Intro to Skate program with our Intro to Hockey program. It is a way to incorporate both skating and hockey with the possibility of having three sessions of each during the program offering and creating a partnership between both organizations and their unique offerings. Benson inquired on the availability of the USA Hockey bags that are offered at these sessions as they were in short supply this past year. Gregoire stated that he will have access to an ample supply of the bags. Western Bank has expressed interest on partnering with Stampede Hockey on the Intro to Hockey program.

**Gaming Manager Update****Campbell**

Campbell provided the outcome of the Gaming Tax Bill that went through the House. When it reached the Senate, many amendments were attempted to be tied to the bill specifically in regards to the e-tabs. It did eventually pass both the House and the Senate with the outcome providing our organization with some tax relief. Currently the tax is being paid on the gross amount of sales with the change being applied to the adjusted gross income. The tax will be applied to what we make off of the gaming and not the amount that is played while gaming. This will be a truer reflection of the taxes we pay and save an estimated \$80,000 to \$120,000 per year in regards to taxes.

Campbell has been in discussions with the company we utilize for e-tab machines. A promotion was being offered to new customers of the e-tab machines and Campbell negotiated a credit for our organization with the existing 48 machines that we already utilize. They will temporarily reduce the amount billed to us for each machine. The amount due will reflect this discount in the form of a credit at the end of this quarter and once more after the next 4 quarters to reflect the savings.

A gaming employee was let go as a result of stolen chips that were left out at one of the gaming sites. The chips and the individual responsible for the theft were located. A police report was filed and we will begin the restitution process.

The WFHA gun raffle allocated 6,000 tickets to be printed and sold. Campbell reported that gun raffle almost sold out the tickets with only 45 unsold tickets remaining at the conclusion of the raffle. An estimated revenue amount for the gun raffle is a net profit of about \$106, 838 dollars. As a result of the incentive for selling books and receiving discounts off of season registration we will be giving back around \$10,000 to our members as a result of this program. E-tab machines continue to be a big revenue producer for our organization. Comparisons from the 3<sup>rd</sup> quarter last year to this year show an increase of about 1 million dollars. Our raffles, both the winter and gun, have also been very successful and provide a significant amount of profit as well. Aughinbaugh praised Nelson and Campbell for the successful sale and

subsequent turnout of the gun raffle especially with all of the effort that goes into the fundraising aspect of our organization.

## **2022 Budget Planning Process**

**Aughinbaugh**

As part of the board meeting in May we will be approving a budget for the upcoming fiscal year of 2021-2022. The new fiscal year will begin on July 1, 2021. In the interim Benson, Aughinbaugh, Raan and Thayer will meet to build the new budget and prepare it for presentation to the board at the May 17<sup>th</sup>, 2021 board meeting.

## **Half Past Five**

**Aughinbaugh**

Half Past Five was the company secured to help WFHA transition from Intermedia and Securisync to Microsoft Teams. The total cost of the transition was \$17,000 which included the fees to set up the files, install virus detection on the office employee's laptops, and the fees to purchase the domain name from Google. The company is available to troubleshoot issues and provide technology solutions for a set hourly fee. If there are questions regarding accounts, board members are to contact Aughinbaugh or Wilson as they hold the administration rights and can provide assistance.

## **Microsoft 365 Setup: Board**

**Aughinbaugh**

Aughinbaugh spoke briefly about the features of Microsoft Office 365 that is now available to all board members. Outlook will be the primary e-mail used by board members, the calendar with recurring meetings and dates and shared files to locate and collaborate on documents. These are available on a needed basis by board position, committees and sub-committees. Aughinbaugh requested that we begin utilizing this method as the primary way to communicate and work as a board. He will be happy to provide assistance as needed to complete this process for each board member.

## **Adjournment**

**Aughinbaugh**

### **7:17 p.m. Meeting Closed by President Alex Aughinbaugh**

Meeting adjourned at 8:11 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  
 February 28, 2021 and February 29, 2020

	Feb. 28, 2021	Feb. 29, 2020
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 203,174.00	\$ 137,596.00
WSB-Club Account	279,711.54	186,122.01
WSB-Gaming Account	1,011,099.65	351,838.53
WSB-Trust Account	345,426.12	138,344.68
WSB-Future Savings Account	157,568.69	157,316.21
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>1,997,108.89</u>	<u>971,346.32</u>
Accounts Receivable		
Misc. Receivable	350.00	0.00
Advertising Receivable	14,287.50	6,060.00
Dibs Receivable	<u>3,221.25</u>	<u>0.00</u>
Total Accounts Receivable	<u>17,858.75</u>	<u>6,060.00</u>
Other Current Assets		
Prepaid Insurance	1,865.31	1,515.23
Prepaid Raffle Expenses	800.00	0.00
Prepaid Rent	5,550.00	7,410.00
Gaming Inventory	<u>3,470.40</u>	<u>3,727.30</u>
Total Other Current Assets	<u>11,685.71</u>	<u>12,652.53</u>
Total Current Assets	<u>2,026,653.35</u>	<u>990,058.85</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	67,325.48	73,257.42
Hockey Equipment	170,071.88	174,746.88
Accumulated Depreciation	<u>(218,761.14)</u>	<u>(190,744.34)</u>
Total Fixed Assets	<u>25,360.46</u>	<u>63,984.20</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,052,013.81</u></u>	<u><u>\$ 1,054,043.05</u></u>

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

West Fargo Hockey Association, Inc.

Statements of Financial Position

February 28, 2021 and February 29, 2020

Feb. 28, 2021

Feb. 29, 2020

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$ 72.08	\$ 116,794.93
------------------	----------	---------------

Current Portion of Long Term Debt	37,036.74	0.00
-----------------------------------	-----------	------

Accrued Gaming Tax	54,763.28	28,386.66
--------------------	-----------	-----------

Accrued Wages	27,754.81	22,441.66
---------------	-----------	-----------

Payroll Liabilities	3,123.81	3,965.74
---------------------	----------	----------

Unearned Revenue - Registration	47,536.26	0.00
---------------------------------	-----------	------

Total Current Liabilities	<u>170,286.98</u>	<u>171,588.99</u>
---------------------------	-------------------	-------------------

Long Term Liabilities

PPP Loan Proceeds	120,600.00	0.00
-------------------	------------	------

Less Current Portion of Long Term Debt	<u>(37,036.74)</u>	<u>0.00</u>
--	--------------------	-------------

Total Long Term Liabilities	<u>83,563.26</u>	<u>0.00</u>
-----------------------------	------------------	-------------

Total Liabilities	<u>253,850.24</u>	<u>171,588.99</u>
-------------------	-------------------	-------------------

Net Assets

Temp Restricted Net Assets	8,442.29	8,442.29
----------------------------	----------	----------

Net Assets Without Restrictions	978,313.08	653,556.58
---------------------------------	------------	------------

Change in Net Assets Without Restrictions	<u>811,408.20</u>	<u>220,455.19</u>
---	-------------------	-------------------

Total Net Assets	<u>1,798,163.57</u>	<u>882,454.06</u>
------------------	---------------------	-------------------

TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 2,052,013.81</u></u>	<u><u>\$ 1,054,043.05</u></u>
--------------------------------	-------------------------------	-------------------------------

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

# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prizeboards	\$ 0.00	\$ 0.00	\$ 0.00
Bingo	43,541.00	180,638.56	13,339.00
Blackjack & Paddlewheel	21,949.00	199,291.50	18,104.00
Daubers	202.00	1,128.90	472.00
Etabs	191,975.00	1,180,010.00	60,991.25
Gun Raffle Income Receipts	21,200.00	127,600.00	0.00
Gun Raffle Prizes Exp	(1,236.00)	(3,346.22)	0.00
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	720.00	1,980.00
Meat Raffle Prizes	0.00	0.00	(757.21)
Poker Tournament Proceeds	0.00	0.00	26,118.00
Pull Tabs	31,951.00	213,414.04	0.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	830.00	10,275.75	0.00
Winter/Fall Raffle Receipts	15,370.00	211,270.00	200,030.00
Winter/Fall Raffle Prizes Exp	<u>(9,227.85)</u>	<u>(49,211.16)</u>	<u>(44,515.23)</u>
 Total Net Gaming Proceeds	 <u>316,554.15</u>	 <u>2,083,391.37</u>	 <u>275,761.81</u>
 Gaming Expenses - Direct			
Prize Boad Prizes	3,560.69	5,377.90	0.00
Bingo Cards	0.00	1,727.27	764.40
Etab Expense	51,711.45	297,967.98	16,207.65
Gaming Licenses & Fees	0.00	(100.00)	100.00
Gaming Tax	27,381.33	215,221.68	14,193.33
Gaming Supplies	0.00	3,629.86	1,085.14
Gun Raffle Advertising	50.08	50.08	0.00
Miscellaneous - Gaming	195.00	211.09	0.00
Payroll Taxes - Gaming	5,885.01	43,738.80	5,784.02
Pull Tabs Expense	2,399.29	13,674.37	2,066.54
Raffle Wheel Tickets	251.39	251.39	107.85
Rent - Gaming	9,820.00	62,465.00	5,860.00
Security	1,347.76	9,705.63	1,803.56
State of ND Gaming Stamp	0.00	0.00	27.47
Wages - Gaming	<u>20,870.68</u>	<u>160,159.50</u>	<u>18,344.87</u>
 Total Gaming Expenses - Direct	 <u>123,472.68</u>	 <u>814,080.55</u>	 <u>66,344.83</u>

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

# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020
Gaming Expenses - Indirect			
Accounting - Gaming	2,850.00	15,758.05	2,000.68
Background Checks - Gaming	0.00	45.00	0.00
Bank Service Charges - Gaming	0.00	0.00	101.50
Copier Lease - Gaming	78.43	1,036.18	180.64
Depreciation - Gaming	825.05	6,999.91	944.94
Health Insurance - Gaming	1,279.65	9,395.00	860.06
Insurance - Worker's Safety	0.00	454.56	151.52
Insurance - Gaming	169.06	2,247.76	0.00
Miscellaneous (Shared) - Gaming	0.00	1,010.31	300.00
Office Rent - Gaming	1,550.00	6,975.00	775.00
Office Supplies/Postage - Gaming	330.54	2,144.01	380.13
Office Telephone/Data - Gaming	397.55	2,323.48	362.23
Payroll Tax - Manager & Office	925.16	9,026.83	989.72
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	0.00	341.68	124.52
Uniforms - Gaming	0.00	435.40	0.00
Bonus - Manager & Office	0.00	7,500.00	0.00
Wages - Manager & Office	9,242.14	92,871.93	8,897.57
Wages - Vacation, Train, Count	600.00	5,273.79	606.42
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
Penalties & Fines	25.00	25.00	0.00
Total Gaming Expenses - Indirect	<u>18,272.58</u>	<u>161,090.39</u>	<u>16,674.93</u>
Total Gaming Expenses	<u>141,745.26</u>	<u>975,170.94</u>	<u>83,019.76</u>
Net Gaming Revenue	<u>174,808.89</u>	<u>1,108,220.43</u>	<u>192,742.05</u>

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

# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020
<b>Program Revenue</b>			
Charitable Donations	0.00	2,037.99	1,625.00
Dashboards	15,900.00	22,100.00	(1,600.00)
Advertising Sales	1,000.00	1,000.00	150.00
Contributions/Kickback Income	0.00	28.40	68.11
Dibs Receipts	0.00	(68.75)	(40.00)
Special Event Receipts	0.00	500.00	1,060.00
Fundraising - Other	0.00	6,150.00	0.00
Hockey Camps	0.00	26,831.85	1,080.00
Summer/Fall League Camps	0.00	0.00	2,800.00
Regular Season	47,871.09	205,478.40	(1,200.00)
Ice Time	0.00	1,067.50	0.00
Interest Income	0.00	174.03	0.00
Misc Income	0.00	1,015.38	0.00
Pins - Hockey Expenses	0.00	(2,660.62)	0.00
Pins - Hockey Receipts	0.00	32.50	0.00
Tournament Income	0.00	1,500.00	1,000.00
	<u>64,771.09</u>	<u>265,186.68</u>	<u>4,943.11</u>
<b>Total Program Revenue</b>			
<b>Program Expenses - Direct</b>			
Hockey Equipment - Jerseys	0.00	3,663.60	0.00
Training Camp Expenses	0.00	2,423.26	0.00
Equipment	747.50	12,980.16	373.50
Advertising - Hockey	698.75	2,287.54	123.63
Apparel - Hockey	200.00	6,499.18	2,201.06
Payroll Taxes - Hockey	1,521.60	6,586.41	842.30
Payroll Taxes - Coaches	0.00	0.00	998.29
Wages - Coaches	12,080.00	49,040.00	11,487.69
Travel & Expenses - Coaches	10,170.86	16,000.98	7,012.62
Coaches - Other	1,566.59	3,919.96	0.00
Depreciation - Hockey	1,408.14	16,552.31	2,627.57
Evaluators	0.00	4,674.15	0.00
Health Insurance - Hockey	0.00	0.00	584.82
Ice Time Expense	21,682.50	153,340.00	12,600.00
Miscellaneous - Hockey	409.50	1,409.49	13.94
Officials	14,193.20	21,570.00	7,126.30
Participation Gift	0.00	0.00	1,525.37
Registration	0.00	908.19	0.00
Special Event	19.99	19.99	141.88
Staff Development	0.00	61.00	631.00
Supplies - Hockey	0.00	830.07	85.98
Tournament Entry Fees	46,745.85	110,131.59	2,808.50
Tournament Expenses	0.00	150.00	0.00
U S A Hockey & NDAHA	141.00	252.00	0.00
Bonus - Hockey Director	0.00	5,000.00	0.00
Wages - Hockey Director	6,734.62	58,450.97	6,771.97
	<u>118,320.10</u>	<u>476,750.85</u>	<u>57,956.42</u>
<b>Total Program Expenses - Direct</b>			

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

# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020
Program Expenses - Indirect			
Penalties & Fines	25.00	25.00	0.00
Bank Service Charges - Hockey	0.00	74.24	0.00
Computer - Hockey	0.00	48.33	0.00
Copier/Printing- Hockey	102.37	748.61	23.95
Facility Expenses	0.00	0.00	0.00
Insurance - ND Worker's Safety	0.00	454.56	151.52
Insurance - Hockey	169.07	2,247.76	0.00
Interest Expense - Hockey	0.00	125.11	0.00
Office Furniture	989.00	1,023.16	0.00
Office Rent - Hockey	1,550.00	6,975.00	775.00
Office Supplies/Postage - Hockey	242.41	2,099.89	307.91
Payroll Taxes - Office Staff	544.21	4,906.83	0.00
Professional Fees - Hockey	2,850.00	11,354.33	600.22
Software	24.00	3,799.56	1,949.75
Sports Engine Processing Fees	0.00	5,880.81	174.10
Telephone/Data - Hockey	172.55	1,487.89	125.00
Wages - Office Manager	6,596.54	37,153.60	4,344.08
Hockey Support Expenses - Other	0.00	5,674.63	0.00
(Gain)/Loss on Sale of Hockey Assets	0.00	1,168.75	0.00
	13,265.15	85,248.06	8,451.53
Total Program Expenses - Indirect	13,265.15	85,248.06	8,451.53
Total Program Expenses	131,585.25	561,998.91	66,407.95
Net Program Revenue/Expense	(66,814.16)	(296,812.23)	(61,464.84)
Change in Net Assets Without Restrictior	\$ 107,994.73	\$ 811,408.20	\$ 131,277.21

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

## SUPPLEMENTARY INFORMATION

# West Fargo Hockey Association, Inc.

## Remaining Budget Analysis

For the Eight Months Ended February 28, 2021

	July '20 - Feb. '21	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo	\$ 180,638.56	\$ 110,000.00	\$ (70,638.56)
Blackjack & Paddlewheel	199,291.50	283,000.00	83,708.50
Daubers	1,128.90	4,500.00	3,371.10
Etabs	1,180,010.00	980,000.00	(200,010.00)
Gun Raffle Receipts	127,600.00	240,000.00	112,400.00
Gun Raffle Prizes	(3,346.22)	(180,600.00)	(177,253.78)
Hunting Tag Receipts	10,260.00	0.00	(10,260.00)
Meat Raffle Receipts	720.00	32,500.00	31,780.00
Meat Raffle Prizes	0.00	(5,600.00)	(5,600.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	213,414.04	258,000.00	44,585.96
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	1,340.00	17,500.00	16,160.00
Other Raffles	10,275.75	0.00	(10,275.75)
Winter Raffle Receipts	211,270.00	195,000.00	(16,270.00)
Winter/Fall Raffle Prizes Exp	<u>(49,211.16)</u>	<u>(55,000.00)</u>	<u>(5,788.84)</u>
 Total Net Gaming Proceeds	 <u>2,083,391.37</u>	 <u>1,888,050.00</u>	 <u>(195,341.37)</u>
 Gaming Expenses - Direct			
Prize Board Prizes	5,377.90	0.00	(5,377.90)
Bingo Cards	1,727.27	0.00	(1,727.27)
Etab Expense	297,967.98	235,200.00	(62,767.98)
Gaming Licenses & Fees	(100.00)	1,350.00	1,450.00
Gaming Tax	215,221.68	211,248.75	(3,972.93)
Miscellaneous Gaming	211.09	0.00	(211.09)
Gaming Supplies	3,629.86	126,700.00	123,070.14
Gun Raffle Advertising	50.08	1,000.00	949.92
Payroll Taxes - Gaming	43,738.80	71,362.50	27,623.70
Pull Tabs Expense	13,674.37	0.00	(13,674.37)
Raffle Wheel Tickets	251.39	0.00	(251.39)
Rent - Gaming	62,465.00	81,300.00	18,835.00
Security	9,705.63	25,775.00	16,069.37
Wages - Gaming	<u>160,159.50</u>	<u>259,500.00</u>	<u>99,340.50</u>
 Total Gaming Expenses - Direct	 <u>814,080.55</u>	 <u>1,013,436.25</u>	 <u>199,355.70</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 Eight Months Ended February 28, 2021

	July '20 - Feb. '21	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	1,000.00
Accounting - Gaming	15,758.05	25,000.00	9,241.95
Background Checks - Gaming	45.00	500.00	455.00
Bank Service Charges - Gaming	0.00	250.00	250.00
Copier Lease - Gaming	1,036.18	2,000.00	963.82
Depreciation - Gaming	6,999.91	11,000.00	4,000.09
Health Insurance - Gaming	9,395.00	15,000.00	5,605.00
Insurance - Workers Comp	454.56	2,000.00	1,545.44
Insurance - Gaming	2,247.76	7,700.00	5,452.24
Miscellaneous (Shared) - Gaming	1,010.31	5,000.00	3,989.69
Office Rent - Gaming	6,975.00	9,300.00	2,325.00
Office Supplies/Postage - Gaming	2,144.01	3,500.00	1,355.99
Office Telephone/Data - Gaming	2,323.48	2,600.00	276.52
Office Supplies - Computer Hardw	0.00	2,500.00	2,500.00
Payroll Tax - Manager & Office	9,026.83	14,300.00	5,273.17
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	341.68	2,000.00	1,658.32
Uniforms - Gaming	435.40	5,000.00	4,564.60
Bonus - Manager & Office	7,500.00	0.00	(7,500.00)
Wages - Manager & Office	92,871.93	130,000.00	37,128.07
Wages - Vacation, Train, Count	5,273.79	10,000.00	4,726.21
Gain/Loss on Sale of Assets	(2,805.31)	0.00	2,805.31
	161,090.39	251,650.00	90,559.61
Total Gaming Expenses - Indirect	161,090.39	251,650.00	90,559.61
Total Gaming Expenses	975,170.94	1,265,086.25	289,915.31
Net Gaming Revenue	1,108,220.43	622,963.75	(485,256.68)
COVID Adjustment - 10%	0.00	(62,296.38)	0.00
Adjusted Net Gaming Revenue	1,108,220.43	560,667.37	(547,553.06)

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 Eight Months Ended February 28, 2021

	July '20 - Feb. '21	Budget	Remaining
<b>Program Revenue</b>			
Charitable Contributions	2,037.99	0.00	(2,037.99)
Dashboards & Wallboards	23,100.00	17,000.00	(6,100.00)
Apparel Sales Receipts	0.00	5,000.00	5,000.00
Contributions/Kickback Income	28.40	10,000.00	9,971.60
Dibs Income	(68.75)	5,000.00	5,068.75
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Special Event Proceeds	500.00	0.00	(500.00)
Fundraising - Other	6,150.00	0.00	(6,150.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration	26,831.85	43,800.00	16,968.15
Total Hockey Registration	205,478.40	248,000.00	42,521.60
Ice Time	1,067.50	15,000.00	13,932.50
Interest Receipts	174.03	150.00	(24.03)
Miscellaneous Receipts (Play-Up)	1,015.38	0.00	(1,015.38)
Pins - Hockey Expenses	(2,660.62)	0.00	2,660.62
Pins - Hockey Receipts	32.50	0.00	(32.50)
State Tournament	0.00	15,000.00	15,000.00
Tournament Income	1,500.00	0.00	(1,500.00)
	<u>265,186.68</u>	<u>348,950.00</u>	<u>83,763.32</u>
<b>Total Program Revenue</b>			
	<u>265,186.68</u>	<u>348,950.00</u>	<u>83,763.32</u>
<b>Program Expenses - Direct</b>			
Training Camp Expenses	2,423.26	0.00	(2,423.26)
Equipment Repairs	12,980.16	2,500.00	(10,480.16)
Advertising - Hockey	2,287.54	5,000.00	2,712.46
Apparel - Hockey	6,499.18	3,000.00	(3,499.18)
Payroll Taxes - Hockey	6,586.41	17,500.00	10,913.59
Wages - Coaches	49,040.00	190,000.00	140,960.00
Coaches Travel & Expense	16,000.98	0.00	(16,000.98)
Coaches - Other	3,919.96	0.00	(3,919.96)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	16,552.31	30,000.00	13,447.69
Evaluators	4,674.15	3,000.00	(1,674.15)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	0.00	5,700.00	5,700.00
Ice Time Expense	153,340.00	250,000.00	96,660.00
Miscellaneous - Hockey Signage	1,409.49	1,000.00	(409.49)
Misc. Membership/Recruitment	0.00	2,500.00	2,500.00
New Jerseys	3,663.60	5,000.00	1,336.40
NDAHA State Tourney Officials	149.00	0.00	(149.00)
Officials	21,421.00	30,000.00	8,579.00
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00

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 Eight Months Ended February 28, 2021

	July '20 - Feb. '21	Budget	Remaining
Participation Gifts	0.00	1,500.00	1,500.00
Registration	908.19	18,000.00	17,091.81
Center Ice Celebration Expense	19.99	5,000.00	4,980.01
Supplies - Hockey	830.07	8,000.00	7,169.93
Staff Development	61.00	0.00	(61.00)
Tournament Entry Fees	110,131.59	100,000.00	(10,131.59)
Tournaments - State Entries	150.00	5,000.00	4,850.00
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
USA Hockey & NDAHA	252.00	800.00	548.00
Travel Expenses - Hockey Director	0.00	2,500.00	2,500.00
Bonus - Hockey Director	5,000.00	0.00	(5,000.00)
Wages - Hockey Director	58,450.97	0.00	(58,450.97)
	<u>476,750.85</u>	<u>714,250.00</u>	<u>237,499.15</u>
<b>Total Program Expenses - Direct</b>			
<b>Program Expenses - Indirect</b>			
Penalties & Fines	25.00	0.00	(25.00)
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	48.33	2,500.00	2,451.67
Copier/Printing- Hockey	748.61	650.00	(98.61)
Insurance-Workers Comp	454.56	2,500.00	2,045.44
Insurance - Hockey	2,247.76	2,500.00	252.24
Interest Expense	125.11	0.00	(125.11)
Meeting Expenses	0.00	750.00	750.00
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	1,023.16	0.00	(1,023.16)
Office Rent - Hockey	6,975.00	10,000.00	3,025.00
Office Supplies/Postage - Hockey	2,099.89	1,500.00	(599.89)
Payroll Taxes - Office Staff	4,906.83	0.00	(4,906.83)
Professional Fees - Hockey	11,354.33	10,000.00	(1,354.33)
Software	3,799.56	1,000.00	(2,799.56)
Sports Engine Processing Fees	5,880.81	2,500.00	(3,380.81)
Telephone/Data - Hockey	1,487.89	2,600.00	1,112.11
Wages - Business Manager	37,153.60	0.00	(37,153.60)
Hockey Support Expenses - Other	5,674.63	0.00	(5,674.63)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	<u>85,248.06</u>	<u>39,000.00</u>	<u>(46,248.06)</u>
<b>Total Program Expenses - Indirect</b>			
<b>Total Program Expenses</b>			
	<u>561,998.91</u>	<u>753,250.00</u>	<u>191,251.09</u>
<b>Net Program Revenue/Expense</b>			
	<u>(296,812.23)</u>	<u>(404,300.00)</u>	<u>(107,487.77)</u>
<b>Change in Net Assets</b>			
	<u>\$ 811,408.20</u>	<u>\$ 218,663.75</u>	<u>\$ (592,744.45)</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 Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb '21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 2,229.00	\$ 2,954.00	\$ 14,000.00	\$ 11,771.00
Etabs	9,680.75	92,080.83	4,358.00	47,500.00	(44,580.83)
Pulltabs	<u>3,367.00</u>	<u>15,724.00</u>	<u>1,893.00</u>	<u>21,000.00</u>	<u>5,276.00</u>
Total Net Gaming Proceeds	<u>13,047.75</u>	<u>110,033.83</u>	<u>9,205.00</u>	<u>82,500.00</u>	<u>(27,533.83)</u>
Gaming Expenses - Direct					
Etab Expense	3,425.35	18,489.98	1,055.51	11,400.00	(7,089.98)
Gaming Supplies	0.00	0.00	0.00	7,500.00	7,500.00
Gaming Tax	1,729.20	12,582.30	473.78	9,075.00	(3,507.30)
Payroll Taxes - Gaming	0.00	0.68	435.54	3,575.00	3,574.32
Pull Tabs Expense	0.00	310.72	44.75	0.00	(310.72)
Rent - Gaming	300.00	2,400.00	300.00	3,600.00	1,200.00
Security	0.00	51.52	180.32	2,150.00	2,098.48
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages-Gaming	<u>0.00</u>	<u>3.50</u>	<u>1,049.95</u>	<u>13,000.00</u>	<u>12,996.50</u>
Total Gaming Expenses - Direct	<u>5,454.55</u>	<u>33,838.70</u>	<u>3,539.85</u>	<u>50,450.00</u>	<u>16,611.30</u>
Net Gaming Revenue/Expense	<u>\$ 7,593.20</u>	<u>\$ 76,195.13</u>	<u>\$ 5,665.15</u>	<u>\$ 32,050.00</u>	<u>\$ (44,145.13)</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 - Brewtus Brickhouse

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ 1,918.00
Pull Tabs	0.00	0.00	2,938.00
Winter/Fall Raffle Receipts	0.00	0.00	200,030.00
Winter/Fall Raffle Prizes Exp	<u>0.00</u>	<u>0.00</u>	<u>(44,515.23)</u>
 Total Net Gaming Proceeds	 <u>0.00</u>	 <u>0.00</u>	 <u>160,370.77</u>
 Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	8,254.21
Gaming Supplies	0.00	0.00	222.57
Payroll Taxes - Gaming	0.00	0.00	1,014.24
Pull Tabs Expense	0.00	0.00	946.11
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	373.52
State of ND Gaming Stamp	0.00	0.00	9.10
Wages - Gaming	<u>0.00</u>	<u>0.00</u>	<u>2,425.66</u>
 Total Gaming Expenses - Direct	 <u>0.00</u>	 <u>0.00</u>	 <u>13,920.41</u>
 Net Gaming Revenue/Expense	 <u><u>\$ 0.00</u></u>	 <u><u>\$ 0.00</u></u>	 <u><u>\$ 146,450.36</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 - Fort NokS

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 -Feb '21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 3,598.00	\$ 25,192.50	\$ 3,762.00	\$ 65,000.00	\$ 39,807.50
Etabs	0.00	12,193.63	0.00	0.00	(12,193.63)
Pull Tabs	<u>1,731.00</u>	<u>10,694.62</u>	<u>1,482.00</u>	<u>16,000.00</u>	<u>5,305.38</u>
Total Net Gaming Proceeds	<u>5,329.00</u>	<u>48,080.75</u>	<u>5,244.00</u>	<u>81,000.00</u>	<u>32,919.25</u>
Gaming Expenses - Direct					
Etab Expense	0.00	159.16	0.00	0.00	(159.16)
Gaming Tax	419.93	4,055.16	269.91	8,910.00	4,854.84
Gaming Supplies	0.00	44.78	0.00	3,000.00	2,955.22
Payroll Taxes - Gaming	639.37	4,672.21	557.31	6,875.00	2,202.79
Pull Tabs Expense	0.00	438.40	0.00	0.00	(438.40)
Rent - Gaming	475.00	3,800.00	475.00	5,700.00	1,900.00
Security	154.56	1,064.98	180.32	2,700.00	1,635.02
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	<u>1,641.15</u>	<u>12,841.05</u>	<u>1,628.44</u>	<u>25,000.00</u>	<u>12,158.95</u>
Total Gaming Expenses - Direct	<u>3,330.01</u>	<u>27,075.74</u>	<u>3,110.98</u>	<u>52,335.00</u>	<u>25,259.26</u>
Net Gaming Revenue/Expense	<u>\$ 1,998.99</u>	<u>\$ 21,005.01</u>	<u>\$ 2,133.02</u>	<u>\$ 28,665.00</u>	<u>\$ 7,659.99</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 Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July ' 20 - Feb. '21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 4,153.00	\$ 35,851.50	\$ 0.00	\$ 50,000.00	\$ 14,148.50
Etabs	29,281.75	230,290.25	0.00	150,000.00	(80,290.25)
Meat Raffle Receipts	0.00	360.00	0.00	15,000.00	14,640.00
Pull Tabs	4,444.00	42,985.00	0.00	30,000.00	(12,985.00)
Other Raffles	<u>0.00</u>	<u>277.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(277.00)</u>
 Total Net Gaming Proceeds	 <u>37,878.75</u>	 <u>309,763.75</u>	 <u>0.00</u>	 <u>245,000.00</u>	 <u>(64,763.75)</u>
 Gaming Expenses - Direct					
Etab Expense	10,403.68	61,853.22	0.00	36,000.00	(25,853.22)
Gaming Licenses & Fees	0.00	0.00	100.00	0.00	0.00
Gaming Tax	5,070.71	39,964.72	0.00	26,950.00	(13,014.72)
Gaming Supplies	0.00	341.10	0.00	20,000.00	19,658.90
Payroll Taxes - Gaming	964.57	7,387.97	0.00	6,875.00	(512.97)
Pull Tabs Expense	365.40	2,412.52	0.00	0.00	(2,412.52)
Rent	975.00	7,800.00	0.00	12,900.00	5,100.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	206.08	1,403.92	0.00	4,075.00	2,671.08
Wages-Gaming	<u>2,385.79</u>	<u>19,188.74</u>	<u>0.00</u>	<u>25,000.00</u>	<u>5,811.26</u>
 Total Gaming Expenses - Direct	 <u>20,371.23</u>	 <u>140,352.19</u>	 <u>100.00</u>	 <u>131,950.00</u>	 <u>(8,402.19)</u>
 Net Gaming Revenue/Expense	 <u>\$ 17,507.52</u>	 <u>\$ 169,411.56</u>	 <u>\$ (100.00)</u>	 <u>\$ 113,050.00</u>	 <u>\$ (56,361.56)</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 Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. ' 21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 1,875.00	\$ 6,999.00	\$ 0.00	\$ 0.00	\$ (6,999.00)
Etabs	9,653.50	52,604.30	0.00	5,000.00	(47,604.30)
Meat Raffle Proceeds	0.00	0.00	0.00	40,000.00	40,000.00
Meat Raffle Prizes Exp	0.00	0.00	0.00	500.00	500.00
Pull Tabs	643.00	7,817.37	0.00	5,000.00	(2,817.37)
	<u>12,171.50</u>	<u>67,420.67</u>	<u>0.00</u>	<u>50,500.00</u>	<u>(16,920.67)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	3,868.57	12,642.07	0.00	9,600.00	(3,042.07)
Gaming Tax	1,309.22	9,106.86	0.00	5,555.00	(3,551.86)
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	267.25	1,972.11	0.00	3,025.00	1,052.89
Pull Tabs Expense	0.00	94.11	0.00	0.00	(94.11)
Rent - Gaming	500.00	4,000.00	500.00	9,300.00	5,300.00
Security	111.28	778.96	0.00	1,475.00	696.04
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	886.77	5,294.87	0.00	11,000.00	5,705.13
	<u>6,943.09</u>	<u>33,888.98</u>	<u>500.00</u>	<u>41,805.00</u>	<u>7,916.02</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 5,228.41</u>	<u>\$ 33,531.69</u>	<u>\$ (500.00)</u>	<u>\$ 8,695.00</u>	<u>\$ (24,836.69)</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 Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	20,233.00	138,488.25	13,339.00	110,000.00	(28,488.25)
Blackjack & Paddlewheel	1,334.00	28,394.50	1,303.00	25,000.00	(3,394.50)
Daubers	202.00	1,128.90	472.00	4,500.00	3,371.10
Etabs	41,871.75	255,476.75	25,706.25	300,000.00	44,523.25
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	4,849.00	36,364.00	8,256.00	70,000.00	33,636.00
Other Raffles	0.00	7,575.75	0.00	0.00	(7,575.75)
	<u>68,489.75</u>	<u>467,428.15</u>	<u>49,076.25</u>	<u>513,250.00</u>	<u>45,821.85</u>
<b>Total Net Gaming Proceeds</b>					
<b>Gaming Expenses - Direct</b>					
Bingo Cards	0.00	1,727.27	764.40	0.00	(1,727.27)
Etab Expense	8,493.08	58,466.21	7,096.86	72,000.00	13,533.79
Gaming Tax	5,526.23	50,711.10	2,525.93	56,457.50	5,746.40
Gaming Supplies	0.00	809.49	525.60	42,500.00	41,690.51
Miscellaneous - Gaming	134.64	150.73	0.00	0.00	(150.73)
Payroll Taxes - Gaming	1,494.17	11,529.06	1,928.91	31,625.00	20,095.94
Pull Tabs Expense	1,761.64	6,703.28	376.25	0.00	(6,703.28)
Rent - Gaming	4,270.00	19,215.00	2,135.00	19,200.00	(15.00)
Security	257.60	1,816.08	399.28	5,000.00	3,183.92
State of ND Gaming Stamp	0.00	0.00	7.35	150.00	150.00
Wages - Gaming	8,735.60	73,319.08	8,668.07	115,000.00	41,680.92
	<u>30,672.96</u>	<u>224,447.30</u>	<u>24,427.65</u>	<u>341,932.50</u>	<u>117,485.20</u>
<b>Total Gaming Expenses - Direct</b>					
<b>Net Gaming Revenue/Expense</b>	<u>\$ 37,816.79</u>	<u>\$ 242,980.85</u>	<u>\$ 24,648.60</u>	<u>\$ 171,317.50</u>	<u>\$ (71,663.35)</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 Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 1,783.00	\$ 6,812.00	\$ 0.00	\$ 0.00	\$ (6,812.00)
Blackjack & Paddlewheel	1,051.00	42,373.00	6,755.00	60,000.00	17,627.00
Etabs	30,900.50	172,940.85	16,152.00	170,000.00	(2,940.85)
Hunting Raffle Proceeds	0.00	10,260.00	0.00	0.00	(10,260.00)
Meat Raffle Proceeds	0.00	0.00	1,980.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	(757.21)	(5,600.00)	(5,600.00)
Pull Tabs	5,756.00	36,823.00	6,606.00	40,000.00	3,177.00
Raffle Board-Gun Raffle Income	0.00	1,340.00	0.00	0.00	(1,340.00)
Other Raffles	0.00	1,593.00	0.00	0.00	(1,593.00)
Winter/Fall Raffle Receipts	15,370.00	211,270.00	0.00	195,000.00	(16,270.00)
Winter Raffle Prizes Exp	<u>(9,227.85)</u>	<u>(49,211.16)</u>	<u>0.00</u>	<u>(55,000.00)</u>	<u>(5,788.84)</u>
 Total Net Gaming Proceeds	 <u>45,632.65</u>	 <u>434,200.69</u>	 <u>30,735.79</u>	 <u>421,400.00</u>	 <u>(12,800.69)</u>
 Gaming Expenses - Direct					
Etab Expense	7,759.79	47,933.75	3,809.06	40,800.00	(7,133.75)
Gaming Tax	4,830.86	36,667.52	1,581.96	53,020.00	16,352.48
Gaming Supplies	0.00	1,970.16	114.42	20,000.00	18,029.84
Payroll Taxes - Gaming	876.54	6,180.16	895.37	7,562.50	1,382.34
Pull Tabs Expense	304.00	1,126.71	215.00	0.00	(1,126.71)
Raffle Wheel Tickets	0.00	0.00	107.85	0.00	0.00
Rent - Gaming	1,325.00	8,950.00	775.00	12,900.00	3,950.00
Security	206.08	1,717.93	670.12	4,075.00	2,357.07
State of ND Gaming Stamp	0.00	0.00	4.55	150.00	150.00
Wages - Gaming	<u>2,302.67</u>	<u>16,771.83</u>	<u>2,125.39</u>	<u>27,500.00</u>	<u>10,728.17</u>
 Total Gaming Expenses - Direct	 <u>17,604.94</u>	 <u>121,318.06</u>	 <u>10,298.72</u>	 <u>166,007.50</u>	 <u>44,689.44</u>
 Net Gaming Revenue/Expense	 <u>\$ 28,027.71</u>	 <u>\$ 312,882.63</u>	 <u>\$ 20,437.07</u>	 <u>\$ 255,392.50</u>	 <u>\$ (57,490.13)</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 Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 21,200.00	\$ 127,600.00	\$ 0.00	\$ 240,000.00	\$ 112,400.00
Gun Raffle Prizes	(1,236.00)	(3,346.22)	0.00	(180,600.00)	(177,253.78)
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>19,964.00</u>	<u>124,253.78</u>	<u>0.00</u>	<u>81,900.00</u>	<u>(42,353.78)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	(100.00)	0.00	0.00	100.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Raffle Wheel Tickets	251.39	251.39	0.00	0.00	(251.39)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Gun Raffle Advertising	50.08	50.08	0.00	1,000.00	949.92
	<u>301.47</u>	<u>201.47</u>	<u>0.00</u>	<u>7,056.25</u>	<u>6,854.78</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 19,662.53</u>	<u>\$ 124,052.31</u>	<u>\$ 0.00</u>	<u>\$ 74,843.75</u>	<u>\$ (49,208.56)</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 - Rookies

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 20200

	Feb. 2021	July '20 - Feb. '21	Feb. 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 8,040.00	\$ 48,230.00	\$ 1,412.00	\$ 50,000.00	\$ 1,770.00
Etabs	42,391.50	230,513.00	14,775.00	225,000.00	(5,513.00)
Pull Tabs	<u>5,908.00</u>	<u>35,625.05</u>	<u>4,943.00</u>	<u>55,000.00</u>	<u>19,374.95</u>
 Total Net Gaming Proceeds	 <u>56,339.50</u>	 <u>314,368.05</u>	 <u>21,130.00</u>	 <u>330,000.00</u>	 <u>15,631.95</u>
 Gaming Expenses - Direct					
Etab Expense	11,113.18	60,088.24	4,246.22	54,000.00	(6,088.24)
Gaming Tax	5,096.53	38,392.49	1,087.54	36,300.00	(2,092.49)
Gaming Supplies	0.00	449.67	222.55	24,500.00	24,050.33
Miscellaneous - Gaming	60.36	60.36	0.00	0.00	(60.36)
Payroll Taxes - Gaming	932.51	7,577.58	952.65	8,250.00	672.42
Pull Tabs Expense	(31.75)	1,765.17	484.43	0.00	(1,765.17)
Rent - Gaming	1,000.00	8,000.00	1,000.00	14,100.00	6,100.00
Security	257.60	1,790.32	0.00	4,150.00	2,359.68
State of ND Gaming Stamp	0.00	0.00	6.47	150.00	150.00
Wages - Gaming	<u>2,482.81</u>	<u>19,632.97</u>	<u>2,447.36</u>	<u>30,000.00</u>	<u>10,367.03</u>
 Total Gaming Expenses - Direct	 <u>20,911.24</u>	 <u>137,756.80</u>	 <u>10,447.22</u>	 <u>171,450.00</u>	 <u>33,693.20</u>
 Net Gaming Revenue/Expense	 <u>\$ 35,428.26</u>	 <u>\$ 176,611.25</u>	 <u>\$ 10,682.78</u>	 <u>\$ 158,550.00</u>	 <u>\$ (18,061.25)</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 - Traditions

For the One and Eight Months Ended February 28, 2021 and One Month Ended February 29, 2020

	Feb. 2021	July '20 - Feb. '21	Feb. 2020	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 21,525.00	\$ 35,338.31	\$ 0.00	\$ 0.00	\$ (35,338.31)
Blackjack & Paddlewheel	1,898.00	10,022.00	0.00	14,000.00	3,978.00
Etabs	28,195.25	133,910.39	0.00	47,500.00	(86,410.39)
Meat Raffle Income Receipts	0.00	360.00	0.00	0.00	(360.00)
Pull Tabs	5,253.00	27,381.00		21,000.00	(6,381.00)
Other Raffles	<u>830.00</u>	<u>830.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(830.00)</u>
<b>Total Net Gaming Proceeds</b>	<u>57,701.25</u>	<u>207,841.70</u>	<u>0.00</u>	<u>82,500.00</u>	<u>(125,341.70)</u>
<b>Gaming Expenses - Direct</b>					
Prize Board Prizes	3,560.69	5,377.90	0.00	0.00	(5,377.90)
Etab Expense	6,647.80	38,335.35	0.00	11,400.00	(26,935.35)
Gaming Tax	3,398.65	23,741.53	0.00	9,075.00	(14,666.53)
Gaming Supplies	0.00	14.66	0.00	7,500.00	7,485.34
Payroll Taxes - Gaming	710.60	4,419.03	0.00	3,575.00	(844.03)
Pull Tabs Expense	0.00	823.46	0.00	0.00	(823.46)
Rent - Gaming	975.00	8,300.00	0.00	3,600.00	(4,700.00)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	154.56	1,081.92	0.00	2,150.00	1,068.08
Wages-Gaming	<u>2,435.89</u>	<u>13,107.46</u>	<u>0.00</u>	<u>13,000.00</u>	<u>(107.46)</u>
<b>Total Gaming Expenses - Direct</b>	<u>17,883.19</u>	<u>95,201.31</u>	<u>0.00</u>	<u>50,450.00</u>	<u>(44,751.31)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 39,818.06</u>	<u>\$ 112,640.39</u>	<u>\$ 0.00</u>	<u>\$ 32,050.00</u>	<u>\$ (80,590.39)</u>

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