

West Fargo Hockey Association Board Meeting

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

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

Board Members:

Present: Josh Benson, Joel Honeyman, Alex Aughinbaugh, Jareb Raan, Sarah Elkins, Corey Moos, Seth Rehm, Kayla Goebel, Anthony Houkom, Brent Kuehne, Kristen Cigelske, Eric Nelson (via TEAMS Meeting)

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 6:00 p.m. by President Josh Benson.

Minutes Approval

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

6 Month Financial Review (June 2020 to December 2020)

Raan

A 6-month review for the WFHA financial position took place. In regards to the Hockey Operations a payment was made in August 2020 for ice time at Veterans Arena but is not correctly appearing in the records. Raan and Benson will meet to Brady Martz to clarify this item. Ice time for the West Fargo Sports Arena and Hoist Arena is made on a month-to-month basis and is correctly showing in those documents.

Raan reported on the projected income amount for all 8 gaming sites in the past 6 months. Each site has already surpassed their projected income for the first 6 months of this financial year. Blarney Stone, Hooligans, Kindred Spirits and Traditions have already passed their yearly projected amounts in the past 6 months. Pub West appears to be on track for the year as well and this site is where all of the raffle income will be attributed to. The gun raffle has reached almost 100% distribution of the tickets. Campbell still has 60 tickets remaining at the office for sale or distribution.

Due to the shutdown of bars from COVID-19 in the spring of 2020 forecasts were made very conservatively. A combination of the COVID stimulus, an easing up of COVID restriction capacity limits on bars and the upcoming tax return season may have positively impacted the income projections. The creation of next year's budget will take into account the anomaly of this season.

December 2020 Financials

Raan

Raan reported that as of December 31st, 2020 the cash position remains strong for the association and statements have been reconciled with the bank. Raan has met with Brady Martz to discuss entries for hockey registration income and ice time expenditures to ensure correct recording. Expenses for the both the gun raffle and winter raffle have been accounted for in the December financials but income from the raffles is not included in these numbers. Expected

upcoming expenses for the remainder of the year were discussed with the majority item being ice time and the gun expenditures for the raffle in March.

Quarterly Gaming Update

Campbell

Campbell gave a report on the quarterly gaming income. After taxes have been paid the resulting net profit is \$509,000. Feedback from the winter raffle was positive with several comments to Campbell and other board members on the draw to the grand prize of the car. Gross profit of the raffle was around \$210,000 and estimated costs of the raffle prizes around \$60,000 for an estimated net profit of about \$150,000. An additional raffle board with Stampede related prizes was also utilized the night of the drawing which resulted in extra income as well.

A deposit has been made with gun raffle ticket sales income up to this point. An estimated 3,190 tickets have been sold and money turned into the gaming office staff. About half of the available tickets have been sold and returned. With the exception of 60 tickets that are in the possession of Campbell all raffle ticket books have been distributed to association members and gaming sites. Nelson and Campbell will be sending a message out soon to members regarding raffle tickets with final sale dates and turn-in options for sold and unsold tickets.

Bingo at Traditions has been very successful and well attended. They hold weekly sessions on Thursday nights and late Sunday afternoons with progressive pots which have been an incentive for players to continue coming out. Additional raffle boards with designer purses have also been well received and patrons continue to request these. Pub West has experienced less success with bingo and the weekly time slot may be impacting this. Hooligans will be adding bingo as well in the coming weeks.

E-tabs continue to remain strong at all sites. Campbell has added a paper ticket game called "Stampede Hockey" with the WFHA logos printed on the tickets. These are available at all gaming sites and have been very popular. Blackjack is performing at a steady and even rate with very little change at all sites.

Aughinbaugh entered the meeting at 6:19.

Old Business: Treadmill Sale Update

Aughinbaugh/Kuehne/Gregoire

Aughinbaugh updated the board on the status of the treadmill sale. Gregoire referred a potential seller from Brainerd to Aughinbaugh. The potential buyer seems to be very interested in the equipment and the information has been passed on to them regarding sale price, terms of removal and equipment specifications. Moos also spoke to a potential client from Warroad who inquired on the make and model of the treadmill. Moos will pass on the information to Aughinbaugh who can provide the interested party with more details upon inquiry.

Old Business: Microsoft Teams Transition Update

Aughinbaugh/Houkom

Aughinbaugh reported on the status of the transition to the board. The transition between systems entails more time and professional support than originally anticipated. Aughinbaugh and Wilson have sought out the services of Marco to ensure that the transition is done properly. A meeting is set up for this week with Marco to ensure a smooth transition between systems without the need to shut down our site again and to finalize the timeline, cost & products that will be needed to provide the board and office staff with the best functionality available. Wilson is helping to facilitate this process. No additional licenses will be needed as previously anticipated. Honeyman mentioned the need to make sure that all of the historical documents for the board as well as current documents are transferred intact. Aughinbaugh noted that copies of all documents have been made and will be available once the transition is complete. The transition will take place no earlier than April in order to allow for the end of the hockey season to be wrapped up, to incur the least disruption possible and include new board members that as a result of the upcoming yearly elections. We will continue to retain Intermedia until the transition is fully complete.

Old Business: Executive Director Update

Benson

The search committee for the Executive Director position will be meeting on February 22nd, 2021 to begin the process of posting the position. Benson requested that any comments or questions related to the job description be submitted by February 26th, 2021 for consideration in the hiring process. Honeyman expressed the need to clarify the authority of the Executive Board and the Executive Director as well as employment practices. This would require a roles and responsibilities document, clear delegation of authorities pertinent to the Executive Director and updated bylaws that would reflect the changes this position brings. Future impacts of hiring an Executive Director may also result in the gradual phasing out of board positions. The hiring committee will be composed of Honeyman, Benson, Aughinbaugh, Houkom, Cigelske and Matt Weber.

Gregoire entered the meeting at 6:45

Tournament Update

Moos

Moos provided an update on the Peewee B Silver tournament that West Fargo will be hosting on March 5th, 6th and 7th. The tournament committee has met 3 times to plan for both the Peewee B Silver and Bantam AA & A tournaments we are hosting in March. Moos will not be able to be present during the Peewee tournament and invited any board members that are available to help out in any capacity. Wilson will also be available to provide assistance that weekend as well. Moos and the tournament committee have planned a small raffle to be held the weekend of the tournament and are in the process of securing items for that and collecting additional donations. Gregoire stated that NDAHA recently released the brackets for the number of teams in each bracket. Bantam AA will host 5 teams, Bantam A will have 11 teams and Peewee B Silver will have 12 teams.

Legislative Gaming Update

Campbell

Campbell reported on the legislative bills that have been introduced during this session which could have had potential impact on our organization. Tax Bill HB1212 went through some significant changes when introduced to the House. The bill came back with adjusted tax rates of 1% and 12% on the adjusted gross income. These changes were not as much as what was desired but would save our organization about \$11,000 in taxes this quarter. The bill on sports betting has not yet gone to committee yet and Campbell will provide an outcome when more information is available. A proposed bill regarding Horse Racing has failed for a third time 47-0. Tribal organizations submitted 3 bills at the same time to the House and Senate. All of those have failed with a remaining bill that is currently in front of the House Judiciary Committee. Looking ahead to the rest of the session it appears that there is very little left that would have a significant impact on our organization. Campbell will continue to monitor HB1212 when it goes through the Senate and will report any changes and final decisions back to the board.

New Gaming Sites

Campbell

Kuehne reported that the owners of Legends Sports Bar in Moorhead who also have Murphy's in Moorhead just acquired the lease and equipment at the Big Erv's site at Rose Creek Golf Course. At this new site they will be opening Legends Premier at Rose Creek. These owners approached Kuehne expressing an interest in gaming. Kuehne relayed this information to Campbell who was able to connect with the new owners on a potential gaming site for West Fargo Hockey. Future discussions will take place with the new proprietors regarding bar assisted gaming, pull tabs, Blackjack and gaming options. Campbell has requested current gaming financials as he evaluates the potential of this site to move forward.

Campbell has also received an additional inquiry for a site in Argusville. That site currently is connected with North Plains Performing Arts and they have reached out in the hope of changing their gaming to our organization. The establishment owner wishes to add e-tab machines to the gaming options at the site. Campbell will be meeting with the owner this week and will have more to report at the next meeting.

Kuehne made a motion to permit Campbell to engage in negotiations with the owners of Legends Premier at Rose Creek for the purpose of executing a new gaming site at this location. Motion was seconded by Honeyman. No further discussion took place. Approved by all; motion passed without dissent.

Honeyman made a motion to permit Campbell to further investigate the inquiry of and engage in discussions with the Argusville proprietor as a future gaming site. Motion was seconded by Kuehne. No further discussion took place. Approved by all; motion passed without dissent.

Benson and Campbell provided the board with a brief history of our gaming sites and the contracts that we typically use with them. Traditionally we have employed the use of 1-year contracts with our gaming sites as it was seen to be in line with our yearly gaming license renewal. Recently Campbell was made aware of the possibility to negotiate contracts with sites for periods longer than 1 year with some area sites utilizing some 2-, 3- and 5-year contracts.

Kuehne made a motion to allow Campbell to negotiate agreements with current West Fargo Hockey gaming sites for multi-year contracts. Motion was seconded by Aughinbaugh. No further discussion took place. Approved by all; motion passed without dissent.

Veteran's Arena: In-Ice Logos

Wilson/ Kuehne

Veterans Memorial Arena has reengaged WFHA in conversations to put the Stampede logo at center ice on both sheets of ice. Jamie provided Wilson with the information, cost and estimates of including our logo on both sheets of ice at the arena. The logo is a physical product made of vinyl and punch cut. The product is placed on the surface of the floor before the ice is put on top of it. Estimates of use are between 5 to 10 before the product needs to be replaced. One use is considered a cycle of putting in and taking out the ice which typically happens one time a season. When stored properly after each use this would give the logo & product a life expectancy of about 5 to 10 years. Design options for the logo are infinite as the cost does not change with more/less detail in the product. Lead times for the production of the logo are short as the company is based in Alexandria, MN. Once ice is removed from the Veterans 2 arena at the end of the season it will be replaced with an estimated time line of mid-May during which the new in-ice logos would be needed.

Kuehne made a motion to approve the purchase of 2 in-ice logos for Veterans Memorial Arena and move forward with production of the logos based upon final logo design approval by the Hockey Director. Motion was seconded by Moos. No further discussion took place. Approved by all; motion passed without dissent.

Gregoire exited the meeting at 7:00 p.m.

Annual Membership Meeting

Benson

The annual membership meeting has been set for April 12th, 2021 at 6:00 pm by the board. The meeting will take place in Veterans Memorial Arena 1 and Wilson will reach out to schedule and reserve this time with the arena staff. Per the bylaws, notice of the annual membership meeting will be give at least 30 days in advance with notice being sent out on or before March 12th, 2021.

Board of Directors

Benson

The board reviewed the upcoming vacancies of positions that will be part of the annual elections. This year openings will occur for Executive Vice-President, Vice-President of Business Operations, Director of Fundraising & Gaming and Director of Tournaments. Openings will be posted by March 1st, 2021 through a membership e-mail and in the monthly hockey newsletter. An informational meeting will be hosted for the potential candidates on March 22nd at 6:00 pm at the West Fargo Hockey Office with a call-in option available. Applications and submissions will close on April 1st, 2021 in order for board members and the membership to have ample time to review the candidate applications in preparation for the annual meeting on April 12th.

Wilson exited the meeting at 7:15 p.m.

Cigelske reported that she was able to make contact with Otterson who was in charge of the creating and sending out the annual membership survey to the organization last year. She approached the board with the option to continue the survey again this year and all members agreed to proceed. Cigelske will be sending out information regarding the upcoming Annual Membership Survey in March through the monthly hockey newsletter. A separate link will be sent to the membership in early March. The results and gathered information will then be available to share during the Annual Membership Meeting on April 12th.

Veterans Memorial Arena Facility Upgrades**Benson/Kuehne**

Benson met with the staff at Veterans Arena in December regarding the addition of permanent floor mats in Vets 2. The addition of permanent floor mats would cover all of the concrete from the edge of the rink to the wall. An original estimate for the flooring was \$87,000 and Veterans Memorial Arena would cover half of the cost. Goebel suggested the addition of benches and seating be included in the flooring proposal to make the traffic flow with younger players and their families easier to navigate especially with the possible addition of flooring.

Aughinbaugh made a motion to authorize Kuehne to negotiate with the Park Board and Veterans Memorial Arena in an amount of up to \$45,000 for the purpose of purchasing and installing permanent flooring and possible additional seating options for the Vets 2 Arena. Motion was seconded by Honeyman.

Benson also proposed that we secure a contractual agreement with Veterans Memorial Arena that includes specific terms regarding the purchase of the permanent floor mats, installment, upkeep and repairs. No further discussion took place. Approved by all. Motion passed without dissent.

Tournament Opportunity: The Lights

Aughinbaugh was approached by Mike with West Fargo Events about an opportunity to host a tournament. West Fargo Events is hosting an outdoor High School Winter Classic the week after Christmas during which MidCo will be televising some of the games. The ice has been secured for the week and the High School tournament will only utilize the ice for Monday, Tuesday and Wednesday. Mike offered the ice for the rest of the week to us at no cost to our organization for Thursday, Friday, Saturday and Sunday. Aughinbaugh has been speaking with Gregoire and Moos regarding this opportunity. It would allow us to host a 3- or 4-day tournament utilizing ice at the West Fargo Sports Arena and The Lights Outdoor Rink on December 30th & 31st, 2021 and January 1st & 2nd, 2022 with a total of 3 rinks and possible 22 games per day. Teams to be included would be Bantam AA, Peewee AA and Peewee B or Bantam B. If the tournament utilizes all 4 days of ice time it would be possible to host and run 3 concurrent tournaments. The tournament would be sponsored by Stampede with the ability for us to manage all the details of the event. Aughinbaugh will continue to work with Moos and Gregoire as well as contact Bob Bye of NDAHA to secure approval for the tournament.

Meeting adjourned at 7:30 pm by Benson.

Board of Directors

Josh Benson, President

Joel Honeyman, Past President

Alex Aughinbaugh, Executive Vice President

Jareb Raan, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

Corey Moos, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Kayla Goebel, Director of Membership & Recruitment

Anthony Houkom, 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
 December 31, 2020 and 2019

	Dec. 31, 2020	Dec. 31, 2019
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 188,674.00	\$ 137,596.00
WSB-Club Account	341,745.57	192,534.77
WSB-Gaming Account	673,321.01	279,532.18
WSB-Trust Account	260,902.26	38,698.38
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>1,622,340.42</u>	<u>805,806.43</u>
Accounts Receivable		
Misc. Receivable	350.00	0.00
Advertising Receivable	2,400.00	12,600.00
Dibs Receivable	<u>3,221.25</u>	<u>40.00</u>
Total Accounts Receivable	<u>5,971.25</u>	<u>12,640.00</u>
Other Current Assets		
Prepaid Insurance	505.31	0.00
Prepaid Raffle Expenses	0.00	21,367.49
Prepaid Rent	18,200.00	0.00
Prepaid Tournament Expenses	101,391.70	0.00
Gaming Inventory	<u>3,470.40</u>	<u>3,727.30</u>
Total Other Current Assets	<u>123,567.41</u>	<u>25,094.79</u>
Total Current Assets	<u>1,751,879.08</u>	<u>843,541.22</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	(214,244.45)	(183,599.32)
Hockey Equipment	67,325.48	73,257.42
Accumulated Depreciation	<u>170,071.88</u>	<u>174,746.88</u>
Total Fixed Assets	<u>29,877.15</u>	<u>71,129.22</u>
TOTAL ASSETS	<u><u>\$ 1,781,756.23</u></u>	<u><u>\$ 914,670.44</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
 December 31, 2020 and 2019

	Dec. 31, 2020	Dec. 31, 2019
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ (2,138.00)	\$ 113,248.48
Current Portion of Long Term Debt	32,592.77	0.00
Accrued Gaming Tax	78,298.14	48,251.01
Accrued Wages	22,379.10	15,665.43
Payroll Liabilities	4,711.10	4,404.74
Unearned Revenue - Registration	<u>142,608.78</u>	<u>0.00</u>
Total Current Liabilities	<u>278,451.89</u>	<u>181,569.66</u>
Long Term Liabilities		
PPP Loan Proceeds	120,600.00	0.00
Less Current Portion of Long Term Debt	<u>(32,592.77)</u>	<u>0.00</u>
Total Long Term Liabilities	<u>88,007.23</u>	<u>0.00</u>
Total Liabilities	<u>366,459.12</u>	<u>181,569.66</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>428,541.74</u>	<u>71,101.91</u>
Total Net Assets	<u>1,415,297.11</u>	<u>733,100.78</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 1,781,756.23</u></u>	<u><u>\$ 914,670.44</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prizeboards	\$ 0.00	\$ 0.00	\$ (300.00)
Bingo	16,056.00	89,475.31	5,420.00
Blackjack & Paddlewheel	19,252.50	133,698.50	32,012.00
Daubers	357.13	977.77	573.00
Etabs	151,075.25	807,600.00	53,246.50
Gun Raffle Income Receipts	13,600.00	32,800.00	0.00
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	720.00	1,800.00
Meat Raffle Prizes	0.00	0.00	(794.30)
Pull Tabs	27,509.00	152,588.04	20,325.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	(9,518.00)	9,445.75	0.00
Winter/Fall Raffle Prizes Exp	<u>(1,105.18)</u>	<u>(37,099.31)</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>217,226.70</u>	 <u>1,201,806.06</u>	 <u>112,282.20</u>
 Gaming Expenses - Direct			
Prize Board Prizes	1,417.21	1,817.21	0.00
Bingo Cards	0.00	1,727.27	714.25
Etab Expense	32,247.00	206,104.79	17,695.26
Gaming Licenses & Fees	0.00	(100.00)	0.00
Gaming Tax	61,639.29	156,613.00	16,083.67
Gaming Supplies	9.80	3,629.86	897.23
Miscellaneous - Gaming	16.09	16.09	308.09
Payroll Taxes - Gaming	4,040.55	31,683.76	5,286.31
Pull Tabs Expense	2,397.68	7,869.58	1,765.96
Raffle Wheel Tickets	0.00	0.00	58.05
Rent - Gaming	9,820.00	47,095.00	5,860.00
Security	0.00	6,376.10	1,927.71
State of ND Gaming Stamp	0.00	0.00	33.25
Wages - Gaming	<u>19,894.95</u>	<u>117,343.18</u>	<u>18,547.39</u>
 Total Gaming Expenses - Direct	 <u>131,482.57</u>	 <u>580,175.84</u>	 <u>69,177.17</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019
Gaming Expenses - Indirect			
Accounting - Gaming	3,667.50	9,879.88	882.98
Background Checks - Gaming	0.00	45.00	0.00
Copier Lease - Gaming	95.72	680.54	419.17
Depreciation - Gaming	875.39	5,299.50	944.94
Health Insurance - Gaming	1,279.65	6,835.70	860.06
Insurance - Worker's Safety	75.76	454.56	0.00
Insurance - Gaming	163.50	1,909.64	394.00
Miscellaneous (Shared) - Gaming	1,000.00	1,010.31	0.00
Office Furniture	0.00	0.00	220.60
Office Rent - Gaming	0.00	4,650.00	775.00
Office Supplies/Postage - Gaming	376.95	1,221.63	317.04
Office Telephone/Data - Gaming	150.00	1,604.08	269.78
Payroll Tax - Manager & Office	1,509.19	7,052.74	946.69
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	0.00	341.68	161.00
Uniforms - Gaming	0.00	435.40	0.00
Bonus - Manager & Office	0.00	7,500.00	0.00
Wages - Manager & Office	19,649.30	71,861.62	10,393.13
Wages - Vacation, Train, Count	405.00	4,268.79	971.09
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
 Total Gaming Expenses - Indirect	 <u>29,247.96</u>	 <u>122,277.57</u>	 <u>17,555.48</u>
 Total Gaming Expenses	 <u>160,730.53</u>	 <u>702,453.41</u>	 <u>86,732.65</u>
 Net Gaming Revenue	 <u>56,496.17</u>	 <u>499,352.65</u>	 <u>25,549.55</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019
Program Revenue			
Charitable Donations	350.00	2,037.99	380.00
Advertising Sales	1,500.00	1,500.00	4,500.00
Contributions/Kickback Income	0.00	28.40	0.00
Dibs Receipts	0.00	(68.75)	0.00
Special Event Receipts	0.00	500.00	0.00
Fundraising - Other	6,150.00	6,150.00	0.00
Hockey Camp Registration	112,471.05	139,302.90	1,959.20
Ice Time	0.00	280.00	0.00
Interest Income	134.36	174.03	0.00
Misc Income	0.00	915.38	0.00
Pins - Hockey Receipts	0.00	(2,628.12)	(1,436.00)
Tournament Income	0.00	1,500.00	0.00
	<u>120,605.41</u>	<u>149,691.83</u>	<u>5,403.20</u>
Total Program Revenue			
Program Expenses - Direct			
Hockey Equipment - Jerseys	0.00	3,663.60	0.00
Training Camp Expenses	0.00	2,423.26	0.00
Equipment	210.00	11,637.73	0.00
Advertising - Hockey	0.00	1,588.79	3,605.05
Apparel - Hockey	928.68	4,995.98	3,455.02
Payroll Taxes - Hockey	2,135.65	3,294.19	0.00
Payroll Taxes - Coaches	0.00	0.00	1,331.88
Wages - Coaches	15,612.86	23,121.43	17,278.27
Travel & Expenses - Coaches	562.86	1,579.02	8,427.46
Coaches - Other	900.00	1,493.38	0.00
Depreciation - Hockey	2,153.99	13,736.03	2,627.57
Evaluators	0.00	4,674.15	0.00
Health Insurance - Hockey	0.00	0.00	584.82
Ice Time Expense	10,050.00	31,320.00	12,425.00
Miscellaneous - Hockey	60.00	999.99	0.00
Officials	160.00	4,261.20	7,771.30
Registration	0.00	500.00	61.00
Special Event	0.00	0.00	0.00
Staff Development	61.00	61.00	238.00
Supplies - Hockey	114.00	830.07	282.64
Tournament Entry Fees	0.00	4,100.00	0.00
Tournament Expenses	150.00	150.00	640.00
U S A Hockey & NDAHA	0.00	111.00	585.00
Wages - Hockey Director	7,937.23	49,260.16	7,239.01
	<u>41,036.27</u>	<u>163,800.98</u>	<u>66,552.02</u>
Total Program Expenses - Direct			

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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019
Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	74.24	0.00
Computer - Hockey	48.33	48.33	0.00
Copier/Printing- Hockey	119.66	345.09	290.04
Insurance - ND Worker's Safety	75.76	454.56	0.00
Insurance - Hockey	163.50	1,909.63	394.00
Interest Expense - Hockey	0.00	125.11	0.00
Office Furniture	0.00	34.16	220.60
Office Rent - Hockey	0.00	4,650.00	775.00
Office Supplies/Postage - Hockey	7.95	916.15	209.54
Payroll Taxes - Office Staff	0.00	3,800.98	742.93
Professional Fees - Hockey	3,667.50	5,476.16	294.33
Software	1,686.77	3,344.82	239.05
Sports Engine Processing Fees	2,868.03	5,880.81	61.48
Telephone/Data - Hockey	150.00	779.05	219.79
Wages - Office Manager	7,154.67	23,663.04	3,513.05
Hockey Support Expenses - Other	4,030.88	4,030.88	0.00
(Gain)/Loss on Sale of Hockey Assets	0.00	1,168.75	0.00
	<u>19,973.05</u>	<u>56,701.76</u>	<u>6,959.81</u>
Total Program Expenses - Indirect			
	<u>61,009.32</u>	<u>220,502.74</u>	<u>73,511.83</u>
Total Program Expenses			
Net Program Revenue/Expense	<u>59,596.09</u>	<u>(70,810.91)</u>	<u>(68,108.63)</u>
Change in Net Assets Without Restriction	<u>\$ 116,092.26</u>	<u>\$ 428,541.74</u>	<u>\$ (42,559.08)</u>

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 Six Months Ended December 31, 2020

	Jul-Dec 2020	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo	\$ 89,475.31	\$ 110,000.00	\$ 20,524.69
Blackjack & Paddlewheel	133,698.50	283,000.00	149,301.50
Daubers	977.77	4,500.00	3,522.23
Etabs	807,600.00	980,000.00	172,400.00
Gun Raffle Receipts	32,800.00	240,000.00	207,200.00
Gun Raffle Prizes	0.00	(180,600.00)	(180,600.00)
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	152,588.04	258,000.00	105,411.96
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	9,445.75	0.00	(9,445.75)
Winter Raffle Receipts	0.00	195,000.00	195,000.00
Winter Raffle Prizes	0.00	(55,000.00)	(55,000.00)
Winter/Fall Raffle Prizes Exp	(37,099.31)	0.00	37,099.31
	<u>1,201,806.06</u>	<u>1,888,050.00</u>	<u>686,243.94</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Prize Board Prizes	1,817.21	0.00	(1,817.21)
Bingo Cards	1,727.27	0.00	(1,727.27)
Etab Expense	206,104.79	235,200.00	29,095.21
Gaming Licenses & Fees	(100.00)	1,350.00	1,450.00
Gaming Tax	156,613.00	211,248.75	54,635.75
Miscellaneous Gaming	16.09	0.00	(16.09)
Gaming Supplies	3,629.86	126,700.00	123,070.14
Gun Raffle Advertising	0.00	1,000.00	1,000.00
Payroll Taxes - Gaming	31,683.76	71,362.50	39,678.74
Pull Tabs Expense	7,869.58	0.00	(7,869.58)
Rent - Gaming	47,095.00	81,300.00	34,205.00
Security	6,376.10	25,775.00	19,398.90
Wages - Gaming	117,343.18	259,500.00	142,156.82
	<u>580,175.84</u>	<u>1,013,436.25</u>	<u>433,260.41</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 Six Months Ended December 31, 2020

	Jul-Dec 2020	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	1,000.00
Accounting - Gaming	9,879.88	25,000.00	15,120.12
Background Checks - Gaming	45.00	500.00	455.00
Bank Service Charges - Gaming	0.00	250.00	250.00
Copier Lease - Gaming	680.54	2,000.00	1,319.46
Depreciation - Gaming	5,299.50	11,000.00	5,700.50
Health Insurance - Gaming	6,835.70	15,000.00	8,164.30
Insurance - Workers Comp	454.56	2,000.00	1,545.44
Insurance - Gaming	1,909.64	7,700.00	5,790.36
Miscellaneous (Shared) - Gaming	1,010.31	5,000.00	3,989.69
Office Rent - Gaming	4,650.00	9,300.00	4,650.00
Office Supplies/Postage - Gamin	1,221.63	3,500.00	2,278.37
Office Telephone/Data - Gaming	1,604.08	2,600.00	995.92
Office Supplies - Computer Hardw	0.00	2,500.00	2,500.00
Payroll Tax - Manager & Office	7,052.74	14,300.00	7,247.26
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	71,861.62	130,000.00	58,138.38
Wages - Vacation, Train, Count	4,268.79	10,000.00	5,731.21
Gain/Loss on Sale of Assets	(2,830.31)	0.00	2,830.31
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses - Indirect	122,277.57	251,650.00	129,372.43
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses	702,453.41	1,265,086.25	562,632.84
	<hr/>	<hr/>	<hr/>
Net Gaming Revenue	499,352.65	622,963.75	123,611.10
	<hr/>	<hr/>	<hr/>
COVID Adjustment - 10%	0.00	(62,296.38)	(62,296.38)
	<hr/>	<hr/>	<hr/>
Adjusted Net Gaming Revenue	499,352.65	560,667.37	61,314.72
	<hr/>	<hr/>	<hr/>

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 Six Months Ended December 31, 2020

	Jul-Dec 2020	Budget	Remaining
Program Revenue			
Charitable Contributions	2,037.99	0.00	(2,037.99)
Dashboards & Wallboards	1,500.00	17,000.00	15,500.00
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	112,471.05	248,000.00	135,528.95
Ice Time	280.00	15,000.00	14,720.00
Interest Receipts	174.03	150.00	(24.03)
Miscellaneous Receipts (Play-Up)	915.38	0.00	(915.38)
Pins - Hockey Receipts	(2,628.12)	0.00	2,628.12
State Tournament	0.00	15,000.00	15,000.00
Tournament Income	1,500.00	0.00	(1,500.00)
	<u>149,691.83</u>	<u>348,950.00</u>	<u>199,258.17</u>
Total Program Revenue			
Program Expenses - Direct			
Training Camp Expenses	2,423.26	0.00	(2,423.26)
Equipment Repairs	11,637.73	2,500.00	(9,137.73)
Advertising - Hockey	1,588.79	5,000.00	3,411.21
Apparel - Hockey	4,995.98	3,000.00	(1,995.98)
Payroll Taxes - Hockey	3,294.19	17,500.00	14,205.81
Wages - Coaches	23,121.43	190,000.00	166,878.57
Coaches Travel & Expense	1,579.02	0.00	(1,579.02)
Coaches - Other	1,493.38	0.00	(1,493.38)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	13,736.03	30,000.00	16,263.97
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	31,320.00	250,000.00	218,680.00
Miscellaneous - Hockey Signage	999.99	1,000.00	0.01
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	53.00	0.00	(53.00)
Officials	4,208.20	30,000.00	25,791.80
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	0.00	1,500.00	1,500.00

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 Six Months Ended December 31, 2020

	Jul-Dec 2020	Budget	Remaining
Registration	500.00	18,000.00	17,500.00
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Supplies - Hockey	830.07	8,000.00	7,169.93
Staff Development	61.00	0.00	(61.00)
Tournament Entry Fees	4,100.00	100,000.00	95,900.00
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	111.00	800.00	689.00
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	44,260.16	0.00	(44,260.16)
	<u>163,800.98</u>	<u>714,250.00</u>	<u>550,449.02</u>
 Total Program Expenses - Direct			
 Program Expenses - Indirect			
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	48.33	2,500.00	2,451.67
Copier/Printing- Hockey	345.09	650.00	304.91
Insurance-Workers Comp	454.56	2,500.00	2,045.44
Insurance - Hockey	1,909.63	2,500.00	590.37
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	34.16	0.00	(34.16)
Office Rent - Hockey	4,650.00	10,000.00	5,350.00
Office Supplies/Postage - Hockey	916.15	1,500.00	583.85
Payroll Taxes - Office Staff	3,800.98	0.00	(3,800.98)
Professional Fees - Hockey	5,476.16	10,000.00	4,523.84
Software	3,344.82	1,000.00	(2,344.82)
Sports Engine Processing Fees	5,880.81	2,500.00	(3,380.81)
Telephone/Data - Hockey	779.05	2,600.00	1,820.95
Wages - Business Manager	23,663.04	0.00	(23,663.04)
Hockey Support Expenses - Other	4,030.88	0.00	(4,030.88)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	<u>56,701.76</u>	<u>39,000.00</u>	<u>(17,701.76)</u>
 Total Program Expenses - Indirect			
 Total Program Expenses			
	<u>220,502.74</u>	<u>753,250.00</u>	<u>532,747.26</u>
 Net Program Revenue/Expense			
	<u>(70,810.91)</u>	<u>(404,300.00)</u>	<u>(333,489.09)</u>
 Change in Net Assets			
	<u>\$ 428,541.74</u>	<u>\$ 218,663.75</u>	<u>\$ (209,877.99)</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 - Blarney Stone

For the One and Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 2,229.00	\$ 9,173.00	\$ 14,000.00	\$ 11,771.00
Etabs	10,563.00	75,443.50	2,749.25	47,500.00	(27,943.50)
Pulltabs	<u>3,811.00</u>	<u>10,020.00</u>	<u>1,562.00</u>	<u>21,000.00</u>	<u>10,980.00</u>
 Total Net Gaming Proceeds	 <u>14,374.00</u>	 <u>87,692.50</u>	 <u>13,484.25</u>	 <u>82,500.00</u>	 <u>(5,192.50)</u>
 Gaming Expenses - Direct					
Etab Expense	2,544.97	12,466.62	889.34	11,400.00	(1,066.62)
Gaming Supplies	0.00	0.00	0.00	7,500.00	7,500.00
Gaming Tax	2,712.69	7,872.61	1,931.53	9,075.00	1,202.39
Miscellaneous - Gaming	0.00	0.00	93.11		
Payroll Taxes - Gaming	0.00	0.68	353.14	3,575.00	3,574.32
Pull Tabs Expense	18.68	310.72	(23.71)	0.00	(310.72)
Rent - Gaming	300.00	1,800.00	300.00	3,600.00	1,800.00
Security	0.00	51.52	160.00	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>1,050.74</u>	<u>13,000.00</u>	<u>12,996.50</u>
 Total Gaming Expenses - Direct	 <u>5,576.34</u>	 <u>22,505.65</u>	 <u>4,754.15</u>	 <u>50,450.00</u>	 <u>27,944.35</u>
 Net Gaming Revenue/Expense	 <u>\$ 8,797.66</u>	 <u>\$ 65,186.85</u>	 <u>\$ 8,730.10</u>	 <u>\$ 32,050.00</u>	 <u>\$ (33,136.85)</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ 9,844.00
Pull Tabs	<u>0.00</u>	<u>0.00</u>	<u>5,910.00</u>
 Total Net Gaming Proceeds	 <u>0.00</u>	 <u>0.00</u>	 <u>15,754.00</u>
 Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	2,256.65
Payroll Taxes - Gaming	0.00	0.00	847.65
Pull Tabs Expense	0.00	0.00	493.36
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	312.50
State of ND Gaming Stamp	0.00	0.00	7.70
Wages - Gaming	<u>0.00</u>	<u>0.00</u>	<u>2,341.38</u>
 Total Gaming Expenses - Direct	 <u>0.00</u>	 <u>0.00</u>	 <u>6,934.24</u>
 Net Gaming Revenue/Expense	 <u><u>\$ 0.00</u></u>	 <u><u>\$ 0.00</u></u>	 <u><u>\$ 8,819.76</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (801.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	1,830.00	16,474.00	1,860.00	65,000.00	48,526.00
Etabs	0.00	12,188.25	0.00	0.00	(12,188.25)
Pull Tabs	<u>3,049.00</u>	<u>6,758.62</u>	<u>1,273.00</u>	<u>16,000.00</u>	<u>9,241.38</u>
 Total Net Gaming Proceeds	 <u>4,078.00</u>	 <u>35,420.87</u>	 <u>3,133.00</u>	 <u>81,000.00</u>	 <u>45,579.13</u>
 Gaming Expenses - Direct					
Etab Expense	154.56	149.18	(57.26)	0.00	(149.18)
Gaming Tax	1,546.83	3,926.29	448.78	8,910.00	4,983.71
Gaming Supplies	0.00	44.78	0.00	3,000.00	2,955.22
Payroll Taxes - Gaming	398.69	3,361.46	600.56	6,875.00	3,513.54
Pull Tabs Expense	100.00	287.95	161.75	0.00	(287.95)
Rent - Gaming	475.00	2,850.00	475.00	5,700.00	2,850.00
Security	0.00	631.12	137.50	2,700.00	2,068.88
State of ND Gaming Stamp	0.00	0.00	2.80	150.00	150.00
Wages - Gaming	<u>1,361.83</u>	<u>9,118.31</u>	<u>1,613.35</u>	<u>25,000.00</u>	<u>15,881.69</u>
 Total Gaming Expenses - Direct	 <u>4,036.91</u>	 <u>20,369.09</u>	 <u>3,382.48</u>	 <u>52,335.00</u>	 <u>31,965.91</u>
 Net Gaming Revenue/Expense	 <u>\$ 41.09</u>	 <u>\$ 15,051.78</u>	 <u>\$ (249.48)</u>	 <u>\$ 28,665.00</u>	 <u>\$ 13,613.22</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (1,657.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	4,601.50	23,293.50	0.00	50,000.00	26,706.50
Etabs	30,355.25	164,276.75	0.00	150,000.00	(14,276.75)
Meat Raffle Receipts	0.00	360.00	0.00	15,000.00	14,640.00
Pull Tabs	8,983.00	33,186.00	0.00	30,000.00	(3,186.00)
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>42,282.75</u>	 <u>221,393.25</u>	 <u>0.00</u>	 <u>245,000.00</u>	 <u>23,606.75</u>
 Gaming Expenses - Direct					
Etab Expense	5,733.90	43,004.89	0.00	36,000.00	(7,004.89)
Gaming Tax	10,562.16	29,278.58	0.00	26,950.00	(2,328.58)
Gaming Supplies	1.75	341.10	0.00	20,000.00	19,658.90
Payroll Taxes - Gaming	586.29	5,396.87	0.00	6,875.00	1,478.13
Pull Tabs Expense	(10.00)	1,319.87	0.00	0.00	(1,319.87)
Rent	975.00	5,850.00	0.00	12,900.00	7,050.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	0.00	978.88	0.00	4,075.00	3,096.12
Wages-Gaming	<u>2,876.41</u>	<u>14,964.43</u>	<u>0.00</u>	<u>25,000.00</u>	<u>10,035.57</u>
 Total Gaming Expenses - Direct	 <u>20,725.51</u>	 <u>101,134.62</u>	 <u>0.00</u>	 <u>131,950.00</u>	 <u>30,815.38</u>
 Net Gaming Revenue/Expense	 <u>\$ 21,557.24</u>	 <u>\$ 120,258.63</u>	 <u>\$ 0.00</u>	 <u>\$ 113,050.00</u>	 <u>\$ (7,208.63)</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (297.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	(286.00)	4,817.00	(1,137.00)	5,000.00	183.00
Etabs	12,235.50	32,878.50	2,753.50	40,000.00	7,121.50
Meat Raffle Proceeds	0.00	0.00	480.00	500.00	500.00
Pull Tabs	<u>1,964.00</u>	<u>6,223.37</u>	<u>708.00</u>	<u>5,000.00</u>	<u>(1,223.37)</u>
 Total Net Gaming Proceeds	 <u>13,616.50</u>	 <u>43,918.87</u>	 <u>2,804.50</u>	 <u>50,500.00</u>	 <u>6,581.13</u>
 Gaming Expenses - Direct					
Etab Expense	2,201.19	8,753.77	719.59	9,600.00	846.23
Gaming Tax	2,302.01	5,121.54	401.73	5,555.00	433.46
Gaming Supplies	0.00	0.00	21.50	1,700.00	1,700.00
Payroll Taxes - Gaming	185.63	1,366.04	164.69	3,025.00	1,658.96
Pull Tabs Expense	(76.00)	(88.59)	(18.80)	0.00	88.59
Rent - Gaming	500.00	3,000.00	500.00	9,300.00	6,300.00
Security	0.00	528.58	118.00	1,475.00	946.42
State of ND Gaming Stamp	0.00	0.00	0.35	150.00	150.00
Wages - Gaming	<u>486.64</u>	<u>3,465.82</u>	<u>540.95</u>	<u>11,000.00</u>	<u>7,534.18</u>
 Total Gaming Expenses - Direct	 <u>5,599.47</u>	 <u>22,147.16</u>	 <u>2,448.01</u>	 <u>41,805.00</u>	 <u>19,657.84</u>
 Net Gaming Revenue/Expense	 <u>\$ 8,017.03</u>	 <u>\$ 21,771.71</u>	 <u>\$ 356.49</u>	 <u>\$ 8,695.00</u>	 <u>\$ (13,076.71)</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 0.00	\$ (300.00)	\$ 0.00	\$ 0.00
Bingo	20,146.00	85,342.00	5,420.00	110,000.00	24,658.00
Blackjack & Paddlewheel	2,314.00	21,690.00	2,612.00	25,000.00	3,310.00
Daubers	357.13	977.77	573.00	4,500.00	3,522.23
Etabs	26,702.75	172,170.50	24,312.75	300,000.00	127,829.50
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	2,629.00	27,490.00	4,910.00	70,000.00	42,510.00
Other Raffles	0.00	7,575.75	0.00	0.00	(7,575.75)
	<u>52,148.88</u>	<u>315,246.02</u>	<u>37,527.75</u>	<u>513,250.00</u>	<u>198,003.98</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Bingo Cards	0.00	1,727.27	714.25	0.00	(1,727.27)
Etab Expense	4,668.85	40,658.41	7,651.79	72,000.00	31,341.59
Gaming Tax	19,603.20	46,199.91	5,375.60	56,457.50	10,257.59
Gaming Supplies	3.50	809.49	691.90	42,500.00	41,690.51
Miscellaneous - Gaming	16.09	16.09	214.98	0.00	(16.09)
Payroll Taxes - Gaming	1,263.22	8,571.53	1,759.47	31,625.00	23,053.47
Pull Tabs Expense	1,357.15	3,384.91	661.43	0.00	(3,384.91)
Rent - Gaming	4,270.00	14,945.00	2,135.00	19,200.00	4,255.00
Security	0.00	1,249.36	369.33	5,000.00	3,750.64
State of ND Gaming Stamp	0.00	0.00	9.80	150.00	150.00
Wages - Gaming	8,923.09	54,830.73	8,593.79	115,000.00	60,169.27
	<u>40,105.10</u>	<u>172,392.70</u>	<u>28,177.34</u>	<u>341,932.50</u>	<u>169,539.80</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 12,043.78</u>	<u>\$ 142,853.32</u>	<u>\$ 9,350.41</u>	<u>\$ 171,317.50</u>	<u>\$ 28,464.18</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 1,580.00	\$ 3,466.00	\$ 0.00	\$ 0.00	\$ (3,466.00)
Blackjack & Paddlewheel	4,142.00	35,734.00	3,653.00	60,000.00	24,266.00
Etabs	23,756.75	115,873.00	10,978.25	170,000.00	54,127.00
Hunting Raffle Proceeds	0.00	10,260.00	0.00	0.00	(10,260.00)
Meat Raffle Proceeds	0.00	0.00	1,320.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	(794.30)	(5,600.00)	(5,600.00)
Winter Raffle Prizes	0.00	0.00	0.00	(55,000.00)	(55,000.00)
Pull Tabs	4,253.00	25,028.00	2,999.00	40,000.00	14,972.00
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 Raffle Prizes Exp	<u>(1,105.18)</u>	<u>(37,099.31)</u>	<u>0.00</u>	<u>195,000.00</u>	<u>232,099.31</u>
 Total Net Gaming Proceeds	 <u>32,626.57</u>	 <u>156,194.69</u>	 <u>18,155.95</u>	 <u>421,400.00</u>	 <u>265,205.31</u>
 Gaming Expenses - Direct					
Etab Expense	5,418.11	32,726.72	2,836.01	40,800.00	8,073.28
Gaming Tax	9,380.67	25,026.47	2,600.72	53,020.00	27,993.53
Gaming Supplies	1.40	1,970.16	0.00	20,000.00	18,029.84
Payroll Taxes - Gaming	585.65	4,389.35	740.75	7,562.50	3,173.15
Pull Tabs Expense	514.03	738.59	110.53	0.00	(738.59)
Raffle Wheel Tickets	0.00	0.00	58.05	0.00	0.00
Rent - Gaming	1,325.00	6,300.00	775.00	12,900.00	6,600.00
Security	0.00	978.88	545.38	4,075.00	3,096.12
State of ND Gaming Stamp	0.00	0.00	4.90	150.00	150.00
Wages - Gaming	<u>2,169.20</u>	<u>11,923.99</u>	<u>2,085.79</u>	<u>27,500.00</u>	<u>15,576.01</u>
 Total Gaming Expenses - Direct	 <u>19,394.06</u>	 <u>84,054.16</u>	 <u>9,757.13</u>	 <u>166,007.50</u>	 <u>81,953.34</u>
 Net Gaming Revenue/Expense	 <u>\$ 13,232.51</u>	 <u>\$ 72,140.53</u>	 <u>\$ 8,398.82</u>	 <u>\$ 255,392.50</u>	 <u>\$ 183,251.97</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 Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 0.00	\$ 19,200.00	\$ 0.00	\$ 240,000.00	\$ 220,800.00
Gun Raffle Prizes	0.00	0.00	0.00	(180,600.00)	(180,600.00)
Raffle Boards - Cener 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>19,200.00</u>	<u>0.00</u>	<u>81,900.00</u>	<u>62,700.00</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
Pull Tabs Expense	0.00	0.00	0.00	0.00	0.00
Raffle Wheel Tickets	0.00	0.00	0.00	0.00	0.00
Security	0.00	0.00	0.00	0.00	0.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Gun Raffle Advertising	0.00	0.00	0.00	1,000.00	1,000.00
	<u>0.00</u>	<u>(100.00)</u>	<u>0.00</u>	<u>7,056.25</u>	<u>7,156.25</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,300.00</u>	<u>\$ 0.00</u>	<u>\$ 74,843.75</u>	<u>\$ 55,543.75</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 - Rookies

For the One and Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (941.00)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Blackjack & Paddlewheel	4,442.00	26,356.00	6,007.00	50,000.00	23,644.00
Etabs	28,931.25	148,350.00	12,452.75	225,000.00	76,650.00
Pull Tabs	1,840.00	26,063.05	2,963.00	55,000.00	28,936.95
Other Raffles	<u>(6,470.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>27,802.25</u>	 <u>200,769.05</u>	 <u>21,422.75</u>	 <u>330,000.00</u>	 <u>129,230.95</u>
 Gaming Expenses - Direct					
Etab Expense	6,690.33	41,820.79	5,655.79	54,000.00	12,179.21
Gaming Tax	10,100.89	25,869.18	3,068.66	36,300.00	10,430.82
Gaming Supplies	2.45	449.67	183.83	24,500.00	24,050.33
Payroll Taxes - Gaming	570.89	5,596.12	820.05	8,250.00	2,653.88
Pull Tabs Expense	178.85	1,219.12	381.40	0.00	(1,219.12)
Rent - Gaming	1,000.00	6,000.00	1,000.00	14,100.00	8,100.00
Security	0.00	1,223.60	285.00	4,150.00	2,926.40
State of ND Gaming Stamp	0.00	0.00	7.70	150.00	150.00
Wages - Gaming	<u>1,929.51</u>	<u>14,291.70</u>	<u>2,321.39</u>	<u>30,000.00</u>	<u>15,708.30</u>
 Total Gaming Expenses - Direct	 <u>20,472.92</u>	 <u>96,470.18</u>	 <u>13,723.82</u>	 <u>171,450.00</u>	 <u>74,979.82</u>
 Net Gaming Revenue/Expense	 <u>\$ 7,329.33</u>	 <u>\$ 104,298.87</u>	 <u>\$ 7,698.93</u>	 <u>\$ 158,550.00</u>	 <u>\$ 54,251.13</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 - Traditions

For the One and Six Months Ended December 31, 2020 and One Month Ended December 31, 2019

	Dec. 2020	July-Dec. 2020	Dec. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ (1,974.00)	\$ 667.31	\$ 0.00	\$ 0.00	\$ (667.31)
Blackjack & Paddlewheel	2,209.00	3,105.00	0.00	14,000.00	10,895.00
Etabs	18,530.75	86,419.50	0.00	47,500.00	(38,919.50)
Gun Raffle Income Receipts	13,600.00	13,600.00	0.00	0.00	(13,600.00)
Meat Raffle Income Receipts	0.00	360.00	0.00	0.00	(360.00)
Pull Tabs	980.00	17,819.00	0.00	21,000.00	3,181.00
Other Raffles	<u>(3,048.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>30,297.75</u>	 <u>121,970.81</u>	 <u>0.00</u>	 <u>82,500.00</u>	 <u>(39,470.81)</u>
 Gaming Expenses - Direct					
Prize Board Prizes	1,417.21	1,817.21	0.00	0.00	(1,817.21)
Etab Expense	4,835.09	26,524.41	0.00	11,400.00	(15,124.41)
Gaming Tax	5,430.82	13,496.47	0.00	9,075.00	(4,421.47)
Gaming Supplies	0.70	14.66	0.00	7,500.00	7,485.34
Payroll Taxes - Gaming	450.18	3,001.71	0.00	3,575.00	573.29
Pull Tabs Expense	314.97	518.96	0.00	0.00	(518.96)
Rent - Gaming	975.00	6,350.00	0.00	3,600.00	(2,750.00)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	0.00	734.16	0.00	2,150.00	1,415.84
Wages-Gaming	<u>2,148.27</u>	<u>8,744.70</u>	<u>0.00</u>	<u>13,000.00</u>	<u>4,255.30</u>
 Total Gaming Expenses - Direct	 <u>15,572.24</u>	 <u>61,202.28</u>	 <u>0.00</u>	 <u>50,450.00</u>	 <u>(10,752.28)</u>
 Net Gaming Revenue/Expense	 <u>\$ 14,725.51</u>	 <u>\$ 60,768.53</u>	 <u>\$ 0.00</u>	 <u>\$ 32,050.00</u>	 <u>\$ (28,718.53)</u>

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