

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, November 21st, 2022 at 6 p.m.

West Fargo Hockey Association Office 1122 Prairie Parkway Suite #103 West Fargo, ND 58078

Board Members:

Present: Alex Aughinbaugh, Scott Haider, Brett Anderson, Adam Guy (via TEAMS), Sarah Elkins, Kelly Kisell, James Cailao, Seth Rehm, Ryan Thayer (Via TEAMS), Kristen Cigelske, Eric Nelson

Absent: None

Others Present:

Executive Director: Jeremy Jorgenson

Hockey Director: Mike Parnell

Operations Manager: Shana Wilson

Charitable Gaming Director: Jason Campbell (via TEAMS)

Members Present: None

PROCEEDINGS:

Meeting called to order at 6:00 p.m. by Executive Vice-President Brett Anderson

Minutes Approval: October 17th, 2022

Haider

Cailao made a motion to approve the October 17th, 2022 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Aughinbaugh. Approved by all; motion was passed without dissent.

September 2022 Financials

Guy

Guy, joining via TEAMS, presented an update on the WFHA financial status for September 2022. He shared notes including the checking account overall balance and line items for season registration and summer ice rental. WFHA will hit the budgeted amount for gaming payroll and taxes by the October financials due to adjustments needed for the inclusion of taxes as related to tipping. Aughinbaugh asked for clarification on the Facility Expenses item which Jorgenson clarified.

Executive Director Updates

Jorgenson

Jorgenson shared several updates with the board regarding a wide range of topics. The 1099 form was filed today, November 21st, for WFHA as a required document for the 501c3. The form was filed with the support of Brady Martz before the deadline of December 15th. Changes to the employee 401K program were covered due to a recent transition between companies.

Jorgenson continues to work on the gaming ICM with Campbell and Nelson. The most recent edits will help the work continue at a steady pace as they move forward with the next 50 pages of the document. The team intends to be through page 150 by then end of December. An update regarding the ongoing work with PACE was highlighted by Jorgenson. He shared the tasks that will be tackled next and feels comfortable with the pace that we are progressing at. PACE is doing a great job in their execution of the campaign, even in these early stages and Jorgenson expects to have more information to share in the next few months.

With regards to the Vets 3 Project, Jorgenson gave an overview of the meetings that have been taking place. Ongoing communication with all 3 entities continues on a frequent basis with the most recent meeting going extremely well. WFHA continues to take the lead and is maintaining frequent contact with all parties.

A short discussion regarding the ongoing maintenance of Veterans Memorial Arena took place. Aughinbaugh reviewed some of the concerns and proposed possible solutions to remedy the issues. Anderson also mentioned that the perception of facilities, general appearance and upkeep all impact the perception of our organization. The use of Dibs, service projects and Stampede players working to help maintain the rink could all be options for remedying the issues discussed.

Haider entered the meeting at 6:20 p.m.

Hockey Operations

Parnell

Parnell gave a recap of his time with WFHA since starting at the onset of the hockey season. With all levels of the tryout process completed and all players placed into teams Parnell shared an overview of his strategic plan for the developing the players. He has been discussing this model with the coaching staff and supporting them in the execution of the model. The development will focus on building fundamental skills in skating, stick handling, passing and shooting. A strong background, development and ease of executing these skills will allow players to transition into systems, tactics and logistics at the upper level with more ease.

Parnell expressed his gratitude and praise for several of the hockey staff. Feltman has been doing an outstanding job of scheduling and maintaining the positive relationships that he has built over time. He also briefed the board on the work of the goalie coordinator. Parnell feels that the long-term effects of having the same goalie coach will be positive for this position in building their skills and being able to have someone that can relate to this position. The coordinator for the girls' teams has been supporting Parnell in the tryout process over the last month and should be able to join the teams on the ice within the next month.

Over the course of three days in October tryouts were held for several of the travel teams. Participants were evaluated on the game situations with private evaluators. Parnell feels that the process was very thorough, organized and resulted in accurate placements of players. Most recently the 10U and Squirt evaluations were completed today, November 21st. Parnell commends the parents and the players for handling all of these tryout experiences very well.

Parnell is currently focused on helping the coaches develop and supporting them through education on specific areas. He outlined the weekly resources and communication that is shared with the coaches, the bi-weekly coaches' meetings and access to technology resources that will allow them to be more effective in working with their teams. With the high demands on the coaches in regards to team bonding, off ice requirements and video requirements Parnell feels that these resources will be supportive in helping them to reach those standards.

Parnell addressed the topic of compliance and asked for the support of the board to help direct those who may come to other members with issues. His goal is to work on establishing the trust, comfortability in reaching out and equity that will be necessary to address compliance issues and build a solid system moving forward. Further discussion took place regarding support and communication that could help improve and clarify the compliance process, referrals and the ideal location on the website.

Over the past weekend there was a large rush for Junior Gold team registration, which enabled them to secure a team for the 2022-2023 season. The team has begun practice and will be supported by 3 coaches. As they are currently working on completing the certification and coaching requirements, Parnell and Feltman will be stepping in to coach the team in the interim. They will be competing as an 18U team due to the ages of a few players on the team with team composition consisting of 15 skaters and 1 goalie.

The Winter Classic Tournament will be hosted this year by WFHA again. Response to participation in the tournament has been great with 20 teams requesting to participate. As we can only accommodate 16 teams, 4 of those teams have been added to the waiting list should a registration space open up. Feltman has set the bracket for the tournament and committees are currently working on the extras for those that will be coming to the Winter Classic.

Parnell is looking ahead to the summer training programs with the Feltman; they are starting to plan for sessions and what offerings could be held for the Stampede Academy. He shared new ideas that would add to the programming offered in 2022 and plans to have the options finalized by February.

Lastly, Parnell touched on the new and returning coaches in regards to the progress and communication of how teams are operating. Several coaches are reaching out to Parnell for support and seeking advice on a variety of situations that are occurring both on and off the ice. He has been able to provide support in a variety of ways with information, drills and in-person support during practices. Parnell feels that this is building healthy partnerships, he is seeing improvement in the coaching and is proud of the coaching staff for their continued efforts to develop. He has tremendous confidence in the direction and development plan for the future of WFHA.

Gaming Operations

Campbell

Campbell, joining via TEAMS, referenced an item in the financial information regarding e-tabs and provided an update on the raffle ticket sales. Currently there are only 29 books left to distribute for the winter raffle. The gun raffle has only 25 books left for distribution and purchase with the event date set for April 2023. For 2023 there is a strong potential for both raffles to sell out, long in advance of the raffle event dates.

Squirt International

Haider

Haider and Parnell both addressed the topic of the Squirt International Tournament that Fargo Youth Hockey hosts annually. This year the organization has chosen to limit the number of teams that are allowed to register for the tournament from each youth association. With the limit of 2 teams from each association being allowed to participate at each level of the tournament (10U girls and Squirt B, B1, A and AA) we will have 2 of the 4 Squirt B teams that will not be allowed to play in the tournament this year. The impact of this on those teams was discussed at length both in regards to tournament play experience as well as the social bonding aspect of the event. Our other teams and levels that would be eligible to play in any of these tournament weekends will not be impacted. Alternative tournament experiences have been planned for the Squirt B teams that won't be able to participate in Squirt International.

Certificate of Deposit

Haider

Haider previewed the prior discussions between several members of the board and office staff regarding the utilization of a Certificate of Deposit (CD) to invest a portion of our funds into. Haider and Nelson both proposed amounts that could be allocated to CD's. Campbell shared how CD's are purchased and can be cashed out in increments. With this structure we would have the flexibility to make changes based on any future needs for our organization. Utilizing a CD is conservative way to invest money that is not currently needed for any expenses.

Cailao moved to approve the allocation of funds up to \$3 million to a Certificate of Deposit, contingent upon verification of terms relating to monetary penalties assessed for early withdrawal, and adhering to compliance regulations with appropriate allocation percentages based on available accounts. Motion was seconded by Anderson. Approved by all; motion was passed without dissent.

Meeting Adjournment

Haider

Guy logged off the TEAMS meeting at 7:33 p.m.

Kisell exited the meeting at 7:35 p.m.

Campbell logged off the TEAMS meeting at 7:37 p.m.

Aughinbaugh made a motion to close the meeting at 7:39 p.m. Motion was seconded by Anderson. Approved by all; motion was passed without dissent.

Meeting was CLOSED at 7:39 p.m. by President Scott Haider.

Meeting was adjourned at 8:24 p.m. by President Scott Haider

Board of Directors

Scott Haider, President

Alex Aughinbaugh, Past President

Brett Anderson, Executive Vice President

Adam Guy, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

James Cailao, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Ryan Thayer, Director of Business Operations

Kristen Cigelske, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

West Fargo Hockey Association, Inc.

Statements of Financial Position

September 30, 2022 and 2021

ASSETS	2022	2021
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 224,300.00	\$ 200,345.00
WSB-Club Account	506,260.84	371,117.51
WSB-Gaming Account	1,718,923.87	1,254,066.19
WSB-Trust Account	2,089,080.69	1,073,016.33
WSB-Future Savings Account	157,953.52	157,814.89
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>4,696,647.81</u>	<u>3,056,488.81</u>
Accounts Receivable		
Advertising Receivable	<u>0.00</u>	<u>2,050.00</u>
Total Accounts Receivable	<u>0.00</u>	<u>2,050.00</u>
Other Current Assets		
Prepaid Insurance	1,935.50	2,598.56
Prepaid Payroll/Tax Liabilities	0.00	17,712.66
Prepaid Tournament Expenses	129,500.00	103,075.00
Gaming Inventory	<u>6,148.52</u>	<u>4,013.40</u>
Total Other Current Assets	<u>137,584.02</u>	<u>127,399.62</u>
Total Current Assets	<u>4,834,231.83</u>	<u>3,185,938.43</u>
Fixed Assets		
Leasehold Impr. Fit-up	25,580.19	6,724.24
Accumulated Depreciation	(152,343.08)	(230,669.35)
Gaming Equipment	74,548.23	67,325.48
Hockey Equipment	<u>83,721.88</u>	<u>170,071.88</u>
Total Fixed Assets	<u>31,507.22</u>	<u>13,452.25</u>
TOTAL ASSETS	<u><u>\$ 4,865,739.05</u></u>	<u><u>\$ 3,199,390.68</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
 September 30, 2022 and 2021

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$ 4,943.66	\$ 5,288.51
Accrued Gaming Tax	137,092.96	116,950.33
Accrued Payroll Taxes	2,122.32	0.00
Accrued Wages	10,517.25	35,696.66
Payroll Liabilities	17,117.33	3,038.18
Unearned Revenue - Registration	249,839.26	227,482.17

Total Current Liabilities	<u>421,632.78</u>	<u>388,455.85</u>
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Total Liabilities	<u>421,632.78</u>	<u>388,455.85</u>
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Net Assets

Temp Restricted Net Assets	8,442.29	8,442.29
Net Assets Without Restrictions	4,084,286.91	2,378,346.99
Change in Net Assets Without Restrictions	<u>351,377.07</u>	<u>424,145.55</u>

Total Net Assets	<u>4,444,106.27</u>	<u>2,810,934.83</u>
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TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 4,865,739.05</u></u>	<u><u>\$ 3,199,390.68</u></u>
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21
Gaming Revenue/Expense			
Net Gaming Proceeds			
Etabs	\$ 350,272.75	\$ 985,510.50	\$ 811,500.00
Pull Tabs	36,636.80	108,509.66	82,044.02
Blackjack & Paddlewheel	29,236.50	65,632.50	71,309.00
Bingo	26,393.00	80,341.00	76,702.00
Bingo Prize Exp	0.00	(33,445.66)	(10,976.92)
Raffle Prizes Expense	(20,615.51)	(20,615.51)	(2,029.78)
Daubers	421.00	1,137.13	1,180.55
	422,344.54	1,187,069.62	1,029,728.87
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Wages - Gaming	28,207.03	83,305.87	66,505.24
Payroll Taxes - Gaming	8,414.12	19,652.93	15,767.57
Gaming Tax	56,557.16	137,092.72	116,950.01
Etab Expense	85,169.33	241,281.89	202,420.98
Rent - Gaming	8,860.00	27,767.10	26,030.00
Etab Credit	0.00	(22,000.00)	(22,000.00)
Bingo Cards	0.00	2,098.30	3,061.15
Miscellaneous	578.00	1,737.25	0.00
Gaming Licenses & Fees	0.00	150.00	(150.00)
Gaming Supplies	1,870.18	15,678.08	1,362.47
Gun Raffle Advertising	707.35	707.35	624.40
Pull Tabs Expense	(426.66)	3,797.53	2,323.06
Raffle Wheel Tickets	0.00	0.00	4,380.86
Security	1,641.60	4,492.80	2,991.84
	191,578.11	515,761.82	420,267.58
Total Gaming Expenses - Direct			

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21
Gaming Expenses - Indirect			
Health Insurance - Gaming	3,021.36	9,611.36	6,727.23
401k Match	2,308.96	6,222.61	0.00
Office Rent - Gaming	1,047.50	3,142.50	2,325.00
Insurance - Gaming	322.59	967.75	1,299.27
Insurance - Workers Comp	0.00	0.00	8,130.00
Accounting - Gaming	2,275.00	6,662.50	0.00
Internal Control Manual	0.00	1,419.00	0.00
Payroll Processing Fees	374.25	848.15	2,116.76
Depreciation - Gaming	646.81	1,716.11	60.00
Background Checks - Gaming	0.00	90.00	519.14
Office Supplies	233.50	862.25	0.00
Promotion	0.00	2,000.00	1,580.76
Telephone/Techology	627.26	1,608.47	276.35
Copier Lease - Gaming	118.09	318.06	58.00
Employee Appreciation	0.00	69.00	997.42
Software	22.50	246.32	2,643.40
Uniforms - Gaming	0.00	0.00	68,283.60
Wages - Gaming Admin	15,544.27	56,196.58	1,188.22
Gaming Mileage	186.63	706.50	1,232.71
Wages - Vacation, Train, Count	1,174.45	3,726.98	4,825.11
Staff Payroll Tax	1,868.12	4,955.40	(113.29)
Miscellaneous - Gaming	0.00	1,000.00	5.00
	<u>29,771.29</u>	<u>102,369.54</u>	<u>102,154.68</u>
Total Gaming Expenses - Indirect	<u>29,771.29</u>	<u>102,369.54</u>	<u>102,154.68</u>
Total Gaming Expenses	<u>221,349.40</u>	<u>618,131.36</u>	<u>522,422.26</u>
Net Gaming Revenue	<u>200,995.14</u>	<u>568,938.26</u>	<u>507,306.61</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21
Program Revenue			
Charitable Donations	0.00	0.00	685.10
Camp Registration	16,351.25	20,361.25	26,780.00
Academy Registration	0.00	52,243.33	0.00
Summer Ice Income	4,340.00	31,045.16	0.00
Invoiced Dibs	480.00	2,120.00	2,286.67
Scheels Jersey Credit	0.00	5,000.00	0.00
Dasherboards/Signs	10,600.00	10,000.00	15,100.00
Non-Dasher/Sign Sponsorships	5,000.00	5,000.00	0.00
Winter Classic Tournament	1,200.00	2,400.00	850.00
Partner Kickbacks	0.00	100.00	0.00
Pin Income	0.00	62.95	176.00
Intro to Hockey	8,950.00	8,950.00	0.00
Wallboard Advertising	0.00	0.00	1,000.00
Advertising Income	0.00	0.00	500.00
Center Ice Income Receipts	0.00	315.00	0.00
Interest Income	3,369.89	4,008.08	79.52
Miscellaneous Income	121.76	121.76	0.00
	<u>50,412.90</u>	<u>141,727.53</u>	<u>47,457.29</u>
Total Program Revenue	<u>50,412.90</u>	<u>141,727.53</u>	<u>47,457.29</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21
Program Expenses - Direct			
Ice Rental	7,950.00	2,100.00	7,800.00
Rink Feasibility Study	9,969.28	33,034.28	0.00
Stampede Summer Academy Exp	351.29	24,204.32	0.00
Non-Academy Camp Expenses	715.88	2,071.45	8,553.11
USA Hockey & NDAHA	785.00	1,555.00	1,252.00
Financial Assistance Program	860.00	8,271.50	0.00
Facility Expenses	12,908.75	12,908.75	0.00
Tournament Entry Fees	0.00	0.00	111.50
Winter Classic Expenses	0.00	465.88	0.00
Sports Engine Processing Fees	1,345.29	9,470.84	9,999.98
Welcome Kit/Outreach	456.70	456.70	0.00
Equipment	768.92	768.92	8,208.24
Supplies - Hockey	0.00	4,401.32	1,063.79
Dryland Room	0.00	7,075.00	0.00
Intro to Hockey	40.31	18,825.81	0.00
Travel Expenses - Hockey Staff	397.09	397.09	0.00
Travel Jerseys	0.00	56,967.50	0.00
Travel Socks	0.00	22,367.50	0.00
Travel Practice	13,201.00	13,201.00	0.00
8U/Mite Equipment	2,349.85	2,349.85	0.00
6U/Termite Equipment	7,906.00	7,906.00	0.00
Coach Apparel	0.00	13,652.50	0.00
Wages - Hockey Admin	21,182.04	77,827.22	57,506.15
Health Insurance - Hockey	3,325.11	6,254.03	5,905.18
401k Match	600.87	1,965.15	0.00
Travel Expenses - Coaches	0.00	0.00	956.00
Miscellaneous - Hockey Staff	0.00	0.00	805.00
Payroll Taxes - Hockey	2,196.18	5,953.24	4,302.63
	<u>87,309.56</u>	<u>334,450.85</u>	<u>106,463.58</u>
Total Program Expenses - Direct			

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21
Program Expenses - Indirect			
Office Rent - Hockey	1,047.50	3,142.50	1,550.00
Insurance - Hockey	322.59	967.75	1,299.30
Accounting	975.00	2,437.50	6,329.00
Payroll Processing Fees	124.75	265.05	0.00
Telephone/Technology- Hockey	627.24	1,608.31	1,351.78
Copier/Printing- Hockey	0.00	206.59	276.35
Printing- Hockey	118.09	118.09	0.00
Office Supplies/Postage - Hockey	537.49	571.39	371.16
Advertising Submissions	0.00	0.00	333.57
Video Promotions	4,637.00	10,811.00	0.00
Arena Advertising Maintenance	3,301.21	3,301.21	0.00
Software	1,126.74	1,399.03	4,285.98
Depreciation - Hockey	552.06	1,621.37	1,920.43
Golf Tournament Participation	0.00	800.00	0.00
Corporate Meetings	0.00	139.27	0.00
Hockey Director Search	0.00	1,927.64	0.00
Bank Service Charges	37.17	152.58	158.72
Square Credit Card Fees	0.00	368.59	0.00
Hockey Equipment - Jerseys	122.10	0.00	300.00
Special Event	0.00	0.00	3,000.83
Contributions	0.00	0.00	50.00
Interest Expense - Hockey	0.00	0.00	2,000.00
Meeting Expenses	0.00	0.00	3.22
Office Furniture	0.00	0.00	139.58
(Gain)/Loss on Sale	0.00	(5,000.00)	784.85
	13,528.94	24,837.87	24,154.77
Total Program Expenses - Indirect	13,528.94	24,837.87	24,154.77
Total Program Expenses	100,838.50	359,288.72	130,618.35
Net Program Revenue/Expense	(50,425.60)	(217,561.19)	(83,161.06)
Change in Net Assets Without Restriction	\$ 150,569.54	\$ 351,377.07	\$ 424,145.55

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SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.

Remaining Budget Analysis For the Year Ending June 30, 2023

	July '22 - Sep '22	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Etabs	\$ 985,510.50	\$ 3,095,000.00	\$ 2,109,489.50
Pull Tabs	108,509.66	320,000.00	211,490.34
Blackjack & Paddlewheel	65,632.50	260,000.00	194,367.50
Poker	0.00	4,000.00	4,000.00
Bingo	80,341.00	275,000.00	194,659.00
Bingo Prize Exp	(33,445.66)	0.00	33,445.66
Raffles	0.00	470,000.00	470,000.00
Raffle Prizes Expense	(20,615.51)	0.00	20,615.51
Daubers	1,137.13	0.00	(1,137.13)
	<u>1,187,069.62</u>	<u>4,424,000.00</u>	<u>3,236,930.38</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Wages - Gaming	83,305.87	275,000.00	191,694.13
Payroll Taxes - Gaming	19,652.93	27,500.00	7,847.07
Gaming Tax	137,092.72	507,100.00	370,007.28
Etab Expense	241,281.89	830,000.00	588,718.11
Rent - Gaming	27,767.10	112,400.00	84,632.90
Etab Credit	(22,000.00)	0.00	22,000.00
Bingo Cards	2,098.30	0.00	(2,098.30)
Miscellaneous	1,737.25	341,200.00	339,462.75
Gaming Licenses & Fees	150.00	0.00	(150.00)
Gaming Supplies	15,678.08	0.00	(15,678.08)
Gun Raffle Advertising	707.35	0.00	(707.35)
Pull Tabs Expense	3,797.53	0.00	(3,797.53)
Security	4,492.80	0.00	(4,492.80)
	<u>515,761.82</u>	<u>2,093,200.00</u>	<u>1,577,438.18</u>
Total Gaming Expenses - Direct			

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West Fargo Hockey Association, Inc.

Remaining Budget Analysis For the Year Ending June 30, 2023

	July '22 - Sep '22	Budget	Remaining
Gaming Expenses - Indirect			
Health Insurance - Gaming	9,611.36	40,460.00	30,848.64
401k Match	6,222.61	24,000.00	17,777.39
Office Rent - Gaming	3,142.50	12,000.00	8,857.50
Insurance - Gaming	967.75	3,500.00	2,532.25
Insurance - Workers Comp	0.00	1,750.00	1,750.00
Accounting - Gaming	6,662.50	29,000.00	22,337.50
Internal Control Manual	1,419.00	20,000.00	18,581.00
Payroll Processing Fees	848.15	5,600.00	4,751.85
Depreciation - Gaming	1,716.11	2,200.00	483.89
Background Checks - Gaming	90.00	500.00	410.00
Office Supplies	862.25	6,000.00	5,137.75
Promotion	2,000.00	8,000.00	6,000.00
Telephone/Techology	1,608.47	3,500.00	1,891.53
Copier Lease - Gaming	318.06	1,500.00	1,181.94
Employee Appreciation	69.00	10,000.00	9,931.00
Software	246.32	2,000.00	1,753.68
Uniforms - Gaming	0.00	5,000.00	5,000.00
Wages - Gaming Admin	56,196.58	215,400.00	159,203.42
Gaming Mileage	706.50	4,000.00	3,293.50
Wages - Vacation, Train, Count	3,726.98	0.00	(3,726.98)
Staff Payroll Tax	4,955.40	15,000.00	10,044.60
Miscellaneous - Gaming	1,000.00	0.00	(1,000.00)
	<u>102,369.54</u>	<u>409,410.00</u>	<u>307,040.46</u>
Total Gaming Expenses - Indirect			
	<u>102,369.54</u>	<u>409,410.00</u>	<u>307,040.46</u>
Total Gaming Expenses	<u>618,131.36</u>	<u>2,502,610.00</u>	<u>1,884,478.64</u>
Net Gaming Revenue	<u>568,938.26</u>	<u>1,921,390.00</u>	<u>1,352,451.74</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 Year Ending June 30, 2023

	July '22 - Sep '22	Budget	Remaining
Program Revenue			
Camp Registration	20,361.25	35,000.00	14,638.75
Academy Registration	52,243.33	78,000.00	25,756.67
Regular Season Registration	0.00	290,000.00	290,000.00
Summer Ice Income	31,045.16	20,000.00	(11,045.16)
Invoiced Dibs	2,120.00	5,000.00	2,880.00
Jerseys Invoiced	0.00	3,000.00	3,000.00
Scheels Jersey Credit	5,000.00	5,000.00	0.00
Dasherboards/Signs	10,000.00	70,000.00	60,000.00
Non-Dasher/Sign Sponsorships	5,000.00	10,000.00	5,000.00
Winter Classic Tournament	2,400.00	10,000.00	7,600.00
Partner Kickbacks	100.00	3,000.00	2,900.00
Apparel Kickback	0.00	6,000.00	6,000.00
Photography Kickback	0.00	2,200.00	2,200.00
Pin Income	62.95	9,000.00	8,937.05
Intro to Hockey	8,950.00	4,000.00	(4,950.00)
Center Ice Income Receipts	315.00	0.00	(315.00)
Interest Income	4,008.08	0.00	(4,008.08)
Miscellaneous Income	121.76	0.00	(121.76)
Benevity Fund	0.00	2,000.00	2,000.00
Golf Tournament	0.00	4,000.00	4,000.00
State Tournament	0.00	9,000.00	9,000.00
	<u>141,727.53</u>	<u>565,200.00</u>	<u>423,472.47</u>
Total Program Revenue	<u>141,727.53</u>	<u>565,200.00</u>	<u>423,472.47</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 Year Ending June 30, 2023

	July '22 - Sep '22	Budget	Remaining
Program Expenses - Direct			
Ice Rental	2,100.00	300,000.00	297,900.00
Rink Feasibility Study	33,034.28	38,500.00	5,465.72
Summer Ice Rental	0.00	24,000.00	24,000.00
Stampede Summer Academy Exp	24,204.32	44,340.00	20,135.68
Non-Academy Camp Expenses	2,071.45	3,000.00	928.55
USA Hockey & NDAHA	1,555.00	15,000.00	13,445.00
Financial Assistance Program	8,271.50	12,000.00	3,728.50
Pin Expense	0.00	9,000.00	9,000.00
Facility Expenses	12,908.75	25,000.00	12,091.25
Vets Community Room Rental	0.00	5,000.00	5,000.00
Tournament Entry Fees	0.00	130,000.00	130,000.00
Winter Classic Expenses	465.88	2,500.00	2,034.12
State Tournament Expenses	0.00	2,500.00	2,500.00
Sports Engine Processing Fees	9,470.84	20,000.00	10,529.16
Welcome Kit/Outreach	456.70	17,000.00	16,543.30
Equipment	768.92	5,000.00	4,231.08
Supplies - Hockey	4,401.32	1,500.00	(2,901.32)
Dryland Room	7,075.00	10,000.00	2,925.00
Intro to Hockey	18,825.81	12,000.00	(6,825.81)
Travel Expenses - Hockey Staff	397.09	4,000.00	3,602.91
Appreciation Nights	0.00	3,000.00	3,000.00
Travel Jerseys	56,967.50	52,100.00	(4,867.50)
Travel Socks	22,367.50	20,840.00	(1,527.50)
Travel Practice	13,201.00	5,600.00	(7,601.00)
8U/Mite Equipment	2,349.85	5,000.00	2,650.15
6U/Termite Equipment	7,906.00	2,000.00	(5,906.00)
Coach Apparel	13,652.50	10,000.00	(3,652.50)
Wages - Hockey Admin	77,827.22	253,500.00	175,672.78
Wages - Coaches	0.00	150,000.00	150,000.00
Officials	0.00	55,000.00	55,000.00
Health Insurance - Hockey	6,254.03	17,340.00	11,085.97
Insurance-Workers Comp	0.00	1,750.00	1,750.00
401k Match	1,965.15	6,000.00	4,034.85
Travel Expenses - Coaches	0.00	30,000.00	30,000.00
Payroll Taxes - Hockey	5,953.24	20,000.00	14,046.76
Miscellaneous - Hockey Staff	0.00	9,000.00	9,000.00
Evaluators	0.00	3,000.00	3,000.00
Campaign Consulting	0.00	175,000.00	175,000.00
Total Program Expenses - Direct	<u>334,450.85</u>	<u>1,499,470.00</u>	<u>1,165,019.15</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 Year Ending June 30, 2023

	July '22 - Sep '22	Budget	Remaining
Program Expenses - Indirect			
Office Rent - Hockey	3,142.50	12,000.00	8,857.50
Insurance - Hockey	967.75	3,500.00	2,532.25
Accounting	2,437.50	13,000.00	10,562.50
Payroll Processing Fees	265.05	1,400.00	1,134.95
Telephone/Technology- Hockey	1,608.31	3,500.00	1,891.69
Copier/Printing- Hockey	206.59	1,500.00	1,293.41
Printing- Hockey	118.09	0.00	(118.09)
Office Supplies/Postage - Hockey	571.39	2,000.00	1,428.61
Advertising Submissions	0.00	1,000.00	1,000.00
Video Promotions	10,811.00	15,000.00	4,189.00
Arena Advertising Maintenance	3,301.21	10,000.00	6,698.79
Software	1,399.03	6,000.00	4,600.97
Depreciation - Hockey	1,621.37	1,700.00	78.63
Golf Tournament Participation	800.00	1,000.00	200.00
Association Events	0.00	5,000.00	5,000.00
Corporate Meetings	139.27	3,000.00	2,860.73
Hockey Director Search	1,927.64	2,000.00	72.36
Bank Service Charges	152.58	0.00	(152.58)
Square Credit Card Fees	368.59	0.00	(368.59)
(Gain)/Loss on Sale	<u>(5,000.00)</u>	<u>(5,000.00)</u>	<u>0.00</u>
 Total Program Expenses - Indirect	 <u>24,837.87</u>	 <u>76,600.00</u>	 <u>51,762.13</u>
 Total Program Expenses	 <u>359,288.72</u>	 <u>1,576,070.00</u>	 <u>1,216,781.28</u>
 Net Program Revenue/Expense	 <u>(217,561.19)</u>	 <u>(1,010,870.00)</u>	 <u>(793,308.81)</u>
 Change in Net Assets	 <u>\$ 351,377.07</u>	 <u>\$ 910,520.00</u>	 <u>\$ 559,142.93</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Blarney Stone
For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 19,769.25	\$ 49,061.25	\$ 34,283.25	\$ 150,000.00	\$ 100,938.75
Pulltabs	<u>984.00</u>	<u>4,815.00</u>	<u>6,710.00</u>	<u>15,000.00</u>	<u>10,185.00</u>
Total Net Gaming Proceeds	<u>20,753.25</u>	<u>53,876.25</u>	<u>40,993.25</u>	<u>165,000.00</u>	<u>111,123.75</u>
Gaming Expenses - Direct					
Gaming Tax	2,828.92	6,034.56	4,687.22	19,000.00	12,965.44
Etab Expense	5,631.17	12,701.17	8,255.54	60,000.00	47,298.83
Rent - Gaming	600.00	1,800.00	1,650.00	7,200.00	5,400.00
Etab Credit	0.00	(2,000.00)	(1,100.00)	0.00	2,000.00
Gaming Supplies	0.00	25.00	0.00	0.00	(25.00)
Pull Tabs Expense	226.04	724.20	1,120.86	0.00	(724.20)
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,125.00</u>	<u>9,125.00</u>
Total Gaming Expenses - Direct	<u>9,286.13</u>	<u>19,284.93</u>	<u>14,613.62</u>	<u>95,325.00</u>	<u>76,040.07</u>
Net Gaming Revenue/Expense	<u>\$ 11,467.12</u>	<u>\$ 34,591.32</u>	<u>\$ 26,379.63</u>	<u>\$ 69,675.00</u>	<u>\$ 35,083.68</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Fort NokS

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Pull Tabs	\$ 2,631.00	\$ 10,688.00	\$ 7,881.00	\$ 25,000.00	\$ 14,312.00
Blackjack & Paddlewheel	<u>5,670.00</u>	<u>15,320.00</u>	<u>9,456.00</u>	<u>60,000.00</u>	<u>44,680.00</u>
Total Net Gaming Proceeds	<u>8,301.00</u>	<u>26,008.00</u>	<u>17,337.00</u>	<u>85,000.00</u>	<u>58,992.00</u>
Gaming Expenses - Direct					
Wages - Gaming	2,581.87	7,457.72	5,656.83	25,000.00	17,542.28
Payroll Taxes - Gaming	1,284.15	2,752.80	1,844.00	2,500.00	(252.80)
Gaming Tax	1,127.22	3,014.50	2,122.41	10,000.00	6,985.50
Rent - Gaming	475.00	1,425.00	1,425.00	5,700.00	4,275.00
Gaming Supplies	0.00	0.00	6.44	0.00	0.00
Pull Tabs Expense	(78.00)	148.40	402.33	0.00	(148.40)
Security	216.00	604.80	335.00	0.00	(604.80)
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,125.00</u>	<u>9,125.00</u>
Total Gaming Expenses - Direct	<u>5,606.24</u>	<u>15,403.22</u>	<u>11,792.01</u>	<u>52,325.00</u>	<u>36,921.78</u>
Net Gaming Revenue/Expense	<u>\$ 2,694.76</u>	<u>\$ 10,604.78</u>	<u>\$ 5,544.99</u>	<u>\$ 32,675.00</u>	<u>\$ 22,070.22</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 - Happy Trails

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 5,477.00	\$ 18,871.00	\$ 18,222.75	\$ 70,000.00	\$ 51,129.00
Pull Tabs	<u>1,046.00</u>	<u>2,304.00</u>	<u>3,642.00</u>	<u>10,000.00</u>	<u>7,696.00</u>
Total Net Gaming Proceeds	<u>6,523.00</u>	<u>21,175.00</u>	<u>21,864.75</u>	<u>80,000.00</u>	<u>58,825.00</u>
Gaming Expenses - Direct					
Gaming Tax	966.50	2,401.78	2,508.76	9,100.00	6,698.22
Etab Expense	1,847.44	4,562.42	4,459.48	20,000.00	15,437.58
Rent - Gaming	850.00	2,150.00	1,500.00	7,200.00	5,050.00
Etab Credit	0.00	(2,000.00)	(440.00)	0.00	2,000.00
Gaming Supplies	0.00	25.00	0.00	0.00	(25.00)
Pull Tabs Expense	(47.52)	312.16	275.66	0.00	(312.16)
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,125.00</u>	<u>9,125.00</u>
Total Gaming Expenses - Direct	<u>3,616.42</u>	<u>7,451.36</u>	<u>8,303.90</u>	<u>45,425.00</u>	<u>37,973.64</u>
Net Gaming Revenue/Expense	<u>\$ 2,906.58</u>	<u>\$ 13,723.64</u>	<u>\$ 13,560.85</u>	<u>\$ 34,575.00</u>	<u>\$ 20,851.36</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Hooligans

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 62,487.00	\$ 172,172.00	\$ 112,610.75	\$ 500,000.00	\$ 327,828.00
Pull Tabs	5,372.00	15,388.78	12,985.00	50,000.00	34,611.22
Blackjack & Paddlewheel	9,269.00	16,637.00	15,849.00	30,000.00	13,363.00
Bingo	0.00	0.00	(2,500.00)	0.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	0.00	(1,479.78)	0.00	0.00
	<u>77,128.00</u>	<u>204,197.78</u>	<u>137,464.97</u>	<u>580,000.00</u>	<u>375,802.22</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Wages-Gaming	3,484.60	10,095.64	6,971.30	35,000.00	24,904.36
Payroll Taxes - Gaming	1,232.50	2,949.00	2,464.09	3,500.00	551.00
Gaming Tax	9,546.43	22,166.89	15,789.12	66,000.00	43,833.11
Etab Expense	13,789.67	41,712.24	22,937.73	140,000.00	98,287.76
Rent - Gaming	1,025.00	3,075.00	3,075.00	12,300.00	9,225.00
Etab Credit	0.00	(3,000.00)	(2,900.00)	0.00	3,000.00
Gaming Supplies	0.00	79.48	0.00	0.00	(79.48)
Pull Tabs Expense	152.00	152.00	388.90	0.00	(152.00)
Security	302.40	820.80	469.00	0.00	(820.80)
Miscellaneous	0.00	0.00	0.00	9,125.00	9,125.00
	<u>29,532.60</u>	<u>78,051.05</u>	<u>49,195.14</u>	<u>265,925.00</u>	<u>187,873.95</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 47,595.40</u>	<u>\$ 126,146.73</u>	<u>\$ 88,269.83</u>	<u>\$ 314,075.00</u>	<u>\$ 187,928.27</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

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 0.00	\$ 0.00	\$ 35,605.25	\$ 0.00	\$ 0.00
Pull Tabs	0.00	0.00	(294.00)	0.00	0.00
Blackjack & Paddlewheel	0.00	0.00	3,982.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>3,982.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>39,293.25</u>	<u>0.00</u>	<u>0.00</u>
Gaming Expenses - Direct					
Wages - Gaming	0.00	0.00	1,149.31	0.00	0.00
Payroll Taxes - Gaming	0.00	0.00	456.42	0.00	0.00
Gaming Tax	0.00	0.00	5,063.83	0.00	0.00
Etab Expense	0.00	0.00	13,520.65	0.00	0.00
Rent - Gaming	0.00	0.00	1,250.00	0.00	0.00
Etab Credit	0.00	0.00	(1,540.00)	0.00	0.00
Pull Tabs Expense	0.00	0.00	140.75	0.00	0.00
Security	0.00	0.00	231.44	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>20,272.40</u>	<u>0.00</u>	<u>0.00</u>
Total Gaming Expenses - Direct	<u>0.00</u>	<u>0.00</u>	<u>20,272.40</u>	<u>0.00</u>	<u>0.00</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 19,020.85</u>	<u>\$ 0.00</u>	<u>\$ 0.00</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

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 73,773.00	\$ 186,627.50	\$ 198,202.50	\$ 675,000.00	\$ 488,372.50
Pull tabs	4,197.00	11,949.00	14,297.00	50,000.00	38,051.00
Blackjack & Paddlewheel	2,327.50	9,638.50	7,287.00	35,000.00	25,361.50
Bingo	11,820.00	37,913.00	55,591.00	185,000.00	147,087.00
Daubers	421.00	1,137.13	1,180.55	0.00	(1,137.13)
Poker	0.00	0.00	0.00	4,000.00	4,000.00
	<u>92,538.50</u>	<u>247,265.13</u>	<u>276,558.05</u>	<u>949,000.00</u>	<u>701,734.87</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Wages - Gaming	12,999.70	38,625.22	31,378.45	110,000.00	71,374.78
Payroll Taxes - Gaming	2,225.97	5,208.92	4,481.86	11,000.00	5,791.08
Gaming Tax	13,982.92	28,879.36	30,181.20	109,000.00	80,120.64
Etabs Expense	15,792.52	45,408.24	47,631.10	160,000.00	114,591.76
Rent - Gaming	2,135.00	6,405.00	6,405.00	27,000.00	20,595.00
Etab Credit	0.00	(5,000.00)	(5,000.00)	0.00	5,000.00
Bingo Cards	0.00	1,963.30	2,926.15	0.00	(1,963.30)
Miscellaneous	578.00	1,737.25	0.00	19,125.00	17,387.75
Gaming Supplies	1,739.00	2,318.97	1,205.60	0.00	(2,318.97)
Pull Tabs Expense	(256.00)	(13.32)	1,187.37	0.00	13.32
Security	302.40	820.80	576.20	0.00	(820.80)
	<u>49,499.51</u>	<u>126,353.74</u>	<u>120,972.93</u>	<u>436,125.00</u>	<u>309,771.26</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 43,038.99</u>	<u>\$ 120,911.39</u>	<u>\$ 155,585.12</u>	<u>\$ 512,875.00</u>	<u>\$ 391,963.61</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 - Pit 88

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 5,684.75	\$ 18,838.25	\$ 0.00	\$ 0.00	\$ (18,838.25)
Pull Tabs	<u>1,107.00</u>	<u>2,982.08</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,982.08)</u>
Total Net Gaming Proceeds	<u>6,791.75</u>	<u>21,820.33</u>	<u>0.00</u>	<u>0.00</u>	<u>(21,820.33)</u>
Gaming Expenses - Direct					
Gaming Tax	2,272.20	2,272.20	0.00	0.00	(2,272.20)
Etab Expense	2,009.73	3,545.04	0.00	0.00	(3,545.04)
Rent	0.00	1,587.10	0.00	0.00	(1,587.10)
Gaming Licenses & Fees	0.00	150.00	0.00	0.00	(150.00)
Gaming Supplies	0.00	12,939.25	0.00	0.00	(12,939.25)
Pull Tabs Expense	<u>(451.76)</u>	<u>484.01</u>	<u>0.00</u>	<u>0.00</u>	<u>(484.01)</u>
Total Gaming Expenses - Direct	<u>3,830.17</u>	<u>20,977.60</u>	<u>0.00</u>	<u>0.00</u>	<u>(20,977.60)</u>
Net Gaming Revenue/Expense	<u>\$ 2,961.58</u>	<u>\$ 842.73</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (842.73)</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Pub West

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 35,505.50	\$ 123,991.00	\$ 119,640.00	\$ 500,000.00	\$ 376,009.00
Pull Tabs	5,993.00	12,312.00	11,216.50	50,000.00	37,688.00
Blackjack & Paddlewheel	3,998.00	8,822.00	10,917.00	30,000.00	21,178.00
Bingo	0.00	0.00	(2,500.00)	0.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	0.00	(550.00)	0.00	0.00
	<u>45,496.50</u>	<u>145,125.00</u>	<u>138,723.50</u>	<u>580,000.00</u>	<u>434,875.00</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Wages - Gaming	2,493.06	7,131.65	5,403.27	30,000.00	22,868.35
Payroll Taxes - Gaming	1,091.08	2,416.65	1,659.93	3,000.00	583.35
Gaming Tax	6,097.03	16,499.51	15,497.58	66,000.00	49,500.49
Etab Expense	12,336.59	34,203.83	29,849.62	135,000.00	100,796.17
Rent - Gaming	1,325.00	3,975.00	3,975.00	16,000.00	12,025.00
Etab Credit	0.00	(3,000.00)	(3,300.00)	0.00	3,000.00
Gaming Supplies	0.00	96.72	10.74	0.00	(96.72)
Pull Tabs Expense	(223.72)	97.88	357.33	0.00	(97.88)
Security	302.40	820.80	469.00	0.00	(820.80)
Miscellaneous	0.00	0.00	0.00	14,125.00	14,125.00
	<u>23,421.44</u>	<u>62,242.04</u>	<u>53,922.47</u>	<u>264,125.00</u>	<u>201,882.96</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 22,075.06</u>	<u>\$ 82,882.96</u>	<u>\$ 84,801.03</u>	<u>\$ 315,875.00</u>	<u>\$ 232,992.04</u>

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

West Fargo Hockey Association, Inc.
 Summary Schedule of Activities - Red River Valley Fairgrounds
 For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>250,000.00</u>	\$ <u>250,000.00</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>250,000.00</u>
Gaming Expenses - Direct					
Gaming Tax	(7,964.09)	0.01	0.00	29,000.00	28,999.99
Gun Raffle Expenses	707.35	707.35	624.40	178,000.00	177,292.65
Rent - Gaming	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
Total Gaming Expenses - Direct	<u>(7,256.74)</u>	<u>707.36</u>	<u>624.40</u>	<u>209,000.00</u>	<u>208,292.64</u>
Net Gaming Revenue/Expense	<u>\$ 7,256.74</u>	<u>\$ (707.36)</u>	<u>\$ (624.40)</u>	<u>\$ 41,000.00</u>	<u>\$ 41,707.36</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 Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 88,392.50	\$ 241,369.25	\$ 187,084.75	\$ 750,000.00	\$ 508,630.75
Pull Tabs	8,948.80	24,898.80	14,178.02	70,000.00	45,101.20
Blackjack & Paddlewheel	3,549.00	10,201.00	23,319.00	75,000.00	64,799.00
Winter Raffle	<u>(20,615.51)</u>	<u>(20,615.51)</u>	<u>0.00</u>	<u>220,000.00</u>	<u>240,615.51</u>
 Total Net Gaming Proceeds	 <u>80,274.79</u>	 <u>255,853.54</u>	 <u>224,581.77</u>	 <u>1,115,000.00</u>	 <u>859,146.46</u>
 Gaming Expenses - Direct					
Wages - Gaming	3,781.52	11,351.41	8,795.55	40,000.00	28,648.59
Payroll Taxes - Gaming	1,657.24	4,267.24	3,020.19	4,000.00	(267.24)
Gaming Tax	17,581.46	32,639.58	25,803.51	128,000.00	95,360.42
Etab Expense	20,267.16	56,836.51	48,307.74	185,000.00	128,163.49
Rent - Gaming	1,225.00	3,675.00	3,675.00	17,000.00	13,325.00
Etab Credit	0.00	(4,000.00)	(5,080.00)	0.00	4,000.00
Gaming Supplies	31.42	70.45	139.69	0.00	(70.45)
Pull Tabs Expense	504.82	1,046.43	480.43	0.00	(1,046.43)
Security	302.40	820.80	576.20	0.00	(820.80)
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>74,325.00</u>	<u>74,325.00</u>
 Total Gaming Expenses - Direct	 <u>45,351.02</u>	 <u>106,707.42</u>	 <u>85,718.31</u>	 <u>448,325.00</u>	 <u>341,617.58</u>
 Net Gaming Revenue/Expense	 <u>\$ 34,923.77</u>	 <u>\$ 149,146.12</u>	 <u>\$ 138,863.46</u>	 <u>\$ 666,675.00</u>	 <u>\$ 517,528.88</u>

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West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Traditions

For the One and Three Months Ended September 30, 2022 & Three Months Ended September 30, 2021

	September 2022	July '22 - Sep '22	July '21 - Sep '21	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 59,183.75	\$ 174,580.25	\$ 105,850.75	\$ 450,000.00	\$ 275,419.75
Pull Tabs	6,358.00	23,172.00	11,428.50	50,000.00	26,828.00
Blackjack & Paddlewheel	4,423.00	5,014.00	499.00	30,000.00	24,986.00
Bingo	14,573.00	42,428.00	26,111.00	90,000.00	47,572.00
Bingo Prize Exp	0.00	(33,445.66)	(10,976.92)	0.00	33,445.66
Total Net Gaming Proceeds	84,537.75	211,748.59	132,912.33	620,000.00	408,251.41
Gaming Expenses - Direct					
Wages-Gaming	2,866.28	8,644.23	7,150.53	35,000.00	26,355.77
Payroll Taxes - Gaming	923.18	2,058.32	1,841.08	3,500.00	1,441.68
Gaming Tax	10,118.57	23,184.33	15,296.38	71,000.00	47,815.67
Etab Expense	13,495.05	42,312.44	27,459.12	130,000.00	87,687.56
Rent - Gaming	1,225.00	3,675.00	3,075.00	18,000.00	14,325.00
Etab Credit	0.00	(3,000.00)	(2,640.00)	0.00	3,000.00
Bingo Cards	0.00	135.00	135.00	0.00	(135.00)
Gaming Licenses & Fees	0.00	0.00	(150.00)	0.00	0.00
Gaming Supplies	99.76	123.21	0.00	0.00	(123.21)
Prize Board Prizes	0.00	0.00	2,323.06	0.00	0.00
Pull Tabs Expense	(252.52)	845.77	27.23	0.00	(845.77)
Security	216.00	604.80	335.00	0.00	(604.80)
Miscellaneous	0.00	0.00	0.00	19,125.00	19,125.00
Total Gaming Expenses - Direct	28,691.32	78,583.10	54,852.40	276,625.00	198,041.90
Net Gaming Revenue/Expense	\$ 55,846.43	\$ 133,165.49	\$ 78,059.93	\$ 343,375.00	\$ 210,209.51

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