

West Fargo Hockey Association Board Meeting

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

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

Board Members:

Present: Alex Aughinbaugh, Josh Benson, Scott Haider, Sarah Elkins, Kelly Kisell, James Cailao, Seth Rehm, Kayla Goebel, Ryan Thayer, Kristen Cigelske (via TEAMS), Eric Nelson

Absent: Jareb Raan, Brent Kuehne

Others Present:

Executive Director: Jeremy Jorgenson

Hockey Director: Jason Gregoire

Assistant Hockey Director: Zach Feltman

Operations Manager: Shana Wilson

Gaming Director: Jason Campbell

Members Present: Brett Anderson

PROCEEDINGS:

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

Minutes Approval: February 28th, 2022

Aughinbaugh

Benson made a motion to approve the February 28th, 2022 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Thayer. Approved by all; motion was passed without dissent.

January 2022 Financials

Aughinbaugh

Nelson entered the meeting at 6:02 p.m.

Aughinbaugh reviewed the overall balances in the accounts held by WFHA with the board. All accounts continue to trend positively and show strong growth; the total amount held in checking and savings accounts are higher than this time last year. In reviewing a follow up question posed by Elkins regarding ice time expenses from the last meeting, Aughinbaugh questioned a line-item expense of Equipment Repairs. Wilson will look into the Equipment Repairs as well as the ice time expenses pertaining to Veteran's Memorial Arena and report back to the board as needed.

Haider entered the meeting at 6:04 p.m.

Executive Director Updates

Jorgenson

Jorgenson previously submitted the design mock-ups for the new jerseys and socks to the board. He briefed the board on the different design elements that have been explored and the final proposals that came as a result of that. Board members shared opinions on the new design and other elements that could be incorporated or edited. Aughinbaugh requested to see an extra design option before making a final decision. Jorgenson will request an additional design option to share with the board and a final decision and vote will take place at the April 18th board meeting. He also shared that some pricing has gone up but our prices would be locked into the previous quote given. In order to allow for additional production time with some delays being experienced in the industry the order will be placed in May to secure delivery in time for the start of the 2022-2023 season.

Jorgenson briefed the board on an ERTC document received that could be an option to WFHA in the form of a payroll tax refund related to COVID Tax Relief. He shared specific details with the board that were discussed to determine if we would want to pursue this. There is no deadline to file this paperwork if we should choose to seek the payroll tax refund. After several questions and further discussion it was decided that we need to pursue further investigation into the benefits and risks before making a final decision.

Benson made a motion that himself, Thayer, Haider, Aughinbaugh and Jorgenson be given the authority to complete further inquiry and ultimately decide to decline or pursue this option on the behalf of West Fargo Hockey Association. Motion was seconded by Rehm. Approved by all; motion was passed without dissent.

Jorgenson has also been in contact with ICON regarding the Veterans 3 Arena layout and design. They anticipate having a final product to review within the next 2 weeks. ICON has been in contact with WFHA, the park district and the school district. All involved parties have submitted the specs and wish list that ICON is taking into consideration for the initial mock-up.

A brief update on the financial information (revenue and expenses) related to the State Tournament that Stampede hosted in early March was shared with the board. Based on the two tournaments that were hosted by WFHA in conjunction with other parties, Jorgenson and the office staff are going to review the tournament process more in-depth during the off season to help streamline the efficiency and lessen the added stress placed on office staff in the future. Several ideas that are being considered include more specific committees dedicated to different aspects of planning and execution of the tournaments. Gregoire shared the process of how state tournaments are awarded by NDAHA and the timeline that is followed for initial bids and hosting confirmations. Wilson also mentioned that relationships with the facilities and partners are crucial as well as the instrumental role that committees also play is integral to the success in forecasting needs and successfully executing the tournaments. Jorgenson complimented Wilson and Feltman on the extra time and effort they put in to help make the tournament a success for participating teams and WFHA alike.

Cigelske joined via TEAMS at 6:22 p.m.

To date Jorgenson has received 434 responses for the annual membership survey which is about 64% of the members. This is the highest amount of participation that WFHA has had with the annual survey. The survey included both general and hockey related information. Jorgenson feels that the feedback received has been good and many were open and willing to share their information, opinions and honest perceptions. A synopsis of the results will be shared at the annual membership meeting.

Hockey Operations

Gregoire

Gregoire provided the board with the current registration numbers for the summer Stampede Hockey Academy. Registration is full for both sessions at the Termite, Mite and Squirt levels. Peewees and Girl's are nearing capacity while Bantams have only a handful of registrants. They will be combined with the Peewee level if they should choose to attend the academy. An additional Squirt session will be opened in lieu of the Bantam session for the hockey academy. Coaches are in the process of being hired and placed for the hockey sessions. The sessions will be held at Veterans Memorial Arena and some of the open ice times have been rented by outside parties when it is not in use for Stampede.

Looking ahead to next season, Gregoire is working with the staff to begin building the options and registration for the Fall and Preseason Camps. The information will be distributed to families soon so that they are able to plan ahead and registration will happen later in the summer. New jerseys will also be a big project to coordinate for the upcoming season. Gregoire is wrapping up tasks from the end of season with equipment storage, clean up of the coach's room and collecting the last of the practice jerseys.

Rehm inquired on the status of the hockey treadmill. Aughinbaugh has an interested party and Jorgenson was also given the name of an interested contact by Kuehne. Aughinbaugh and Jorgenson will work together to submit the needed information to each prospective buyer. With the ice currently out at Veterans 2 it is an ideal time to remove the

treadmill with less obstructions, the ability to utilize larger machinery and begin preparing the space for a new purpose next season.

Gaming Operations

Campbell

Campbell updated the board on the status of gaming operations. All locations continue to trend positively and show ongoing growth. Work by Campbell and Jorgenson continues to update the ICM document as needed. The gun raffle continues to proceed as needed with over 4,000 tickets turned in so far. A few unsold booklets have been turned in for redistribution by WFHA with a final collection date of March 22nd for all raffle tickets. The drawing for the Gun Raffle will be held on April 8th, 2022 at the Red River Valley Fairgrounds. Catering will be provided by Traditions Bar and Grill. Additional game boards will be available the night of the raffle for extra prizes.

State Tournament Review

Gregoire/Fellman/Wilson

Aughinbaugh shared a quick review of the State Tournament held at Veteran's Memorial Arena. Some improvements that need to be considered for next year are much needed updates to the current sound system (both operation and quality) and refreshing the nets (which will be provided by the park district). Feltman shared that many of the Stampede staff received positive comments and feedback from visiting families & the hospitality room set up for coaches and referees was appreciated. A championship committee was in charge of the providing the teams with treats and connecting with families participating in Sunday's games. Chad Arendt, an Executive Committee member of NDAHA, was present on Saturday and shared many positive comments about the tournament hosted by WFHA. Wilson also provided positives from the tournament executions and shared that overall, it was a positive experience with referees, fans, parents and participating players. Gregoire provided future considerations that would help the tournaments to run with more success and work that can be done behind the scenes prior to the tournament to help improve the functioning for the staff and members completing the preparations.

Survey Status & Next Steps

Jorgenson

Aughinbaugh discussed how to proceed with analyzing and sharing the results of the membership survey. Some information and data will be shared at the annual meeting with attendees. Currently Haider has been meeting with Wilson and Jorgenson to review the results of the survey and analyze the collected data. Wilson has been pulling data from the questions to gather statistics and percentages that can be presented to the membership. Jorgenson also commented about the feedback received from the open comments. Together they will decide how to best proceed with the information that was received; Jorgenson and Haider will jointly present the findings at the Annual Meeting.

Board Structure Changes

Aughinbaugh

Aughinbaugh reviewed the changes that were made to positions on the board; the number of positions will be reduced from 13 to 11 beginning on April 18, 2022. There will no longer be the position of Director of Membership and Recruitment or Director of Facilities and Equipment. Aughinbaugh thanked the outgoing board members for their service and commitment to WFHA. Goebel, Kuehne, Benson and Raan have completed their terms for their respective positions. Cailao posed the question if there is a required number of positions in the bylaws; Aughinbaugh & Benson shared that there are not a required number of positions. Next year as elections approach the board will review the positions up for election and determine what needs are to be filled, the roles that can fill those needs and if any further reductions in positions are needed.

Apparel & 2022 Season Welcome Kit

Aughinbaugh

Aughinbaugh opened a discussion on the apparel options currently offered by WFHA and the vendors that we have utilized in the past, currently utilize and could possibly utilize in the future. Jorgenson feels that whoever is offering apparel options for Stampede should have a quick turnaround time and provide a portion of the profits from sales to come back to the organization. Aughinbaugh proposed some options to consider for the upcoming season with the

possibility to have try-on options. Looking ahead to the 2022-2023 season there is the consideration of what we can include regarding an apparel item for the membership in the welcome kits. This past year there was a Stampede hat included for each player. For the next season a smaller apparel item along with a Stampede sticker sheet will be included in the welcome kit for the membership.

Junior Gold

As West Fargo Hockey considers the options to host a Junior Gold team several factors were discussed in the onboarding for this level of play. Aughinbaugh has a meeting set up on April 4th with interested parties to discuss the feasibility of implementing this team in the upcoming year. Currently Fargo Freeze and Moorhead both have 2 Junior Gold teams that they sponsor. Offering this option for play allows more kids to continue playing hockey if they are cut from or opt not to play with West Fargo High School or Sheyenne High School. Levels offered for this team are 16U and 18U. Gregoire has been in contact with Collin Clark that runs the Fargo Freeze Junior Gold 16U program to discuss factors involved with this program. If we were to offer a Junior Gold program it would still be a part of West Fargo Hockey, USA Hockey and NDAHA. As a part of WFHA all players eligible to play with us, at the appropriate age level, would have the opportunity to be a part of a Junior Gold team. To accommodate the large number of graduating Bantam players it would be the best to offer a 16U team to start. This gives the players a large number of Minnesota teams to play at the same level; play within North Dakota would be against 18U teams. As the players age up it could also be a possibility to add an 18U team. Tournament costs for Junior Gold teams are higher due to the need for 4 man refereeing systems at this level.

Haider shared information regarding the retention of the girls continuing to play hockey for Stampede as they grow in age as well. Haider received current statistics from Wilson on the number of girls that played at the 6U, 10U, 12U and 14U teams this past year for WFHA. He joined a meeting with the girls travel coaches to discuss the future needs of retaining and recruiting future players. Ideas were shared among the board members for future consideration along with current efforts that happened this season to positively impact the girl's teams. Gregoire also mentioned that North Dakota has the option to continue to play with the 15U and 19U teams. It could be a future possibility, to allow continued play past the 15U level, with offering a 19U team through Stampede based on a continued interest from current Stampede girl players.

Annual Meeting Discussion

Aughinbaugh

Aughinbaugh confirmed the roles of presenting information for all aspects of WFHA at the Annual Membership Meeting. Haider, Gregoire, Feltman and Jorgenson will all be presenting to the membership with regards to their respective areas. Campbell was also invited to present to the membership on the gaming operations for WFHA. Aughinbaugh discussed the timing of completing elections in relation to the presentations from each area. The annual meeting will be held at the Rustad Recreation Center in the Harvest Room, 6:00 p.m. on April 11th, 2022. After the conclusion of the annual meeting the Board will host an appreciation dinner for WFHA staff.

Adjournment

Aughinbaugh

Meeting closed at 7:45 p.m. by President Alex Aughinbaugh

Meeting was adjourned at 8:18 p.m. by President Alex Aughinbaugh.

Board of Directors

Alex Aughinbaugh, President

Josh Benson, Past President

Scott Haider, Executive Vice President

Jareb Raan, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

James Cailao, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Kayla Goebel, Director of Membership & Recruitment

Ryan Thayer, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Kristen Cigelske, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 January 31, 2022 and January 31, 2021

	January 31, 2022	January 31, 2021
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 188,620.00	\$ 203,174.00
WSB-Club Account	307,783.25	313,293.40
WSB-Gaming Account	1,481,332.33	912,807.42
WSB-Trust Account	1,203,404.98	353,646.12
WSB-Future Savings Account	157,894.45	157,568.69
FNB-Reserve Savings CC	128.89	128.89
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Total Checking/Savings	3,339,163.90	1,940,618.52
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Accounts Receivable		
Miscellaneous Receivables	0.00	350.00
Advertising Receivable	2,600.00	6,387.50
Dibs Receivable	0.00	3,221.25
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Total Accounts Receivable	2,600.00	9,958.75
	<hr/>	<hr/>
Other Current Assets		
Prepaid Insurance	1,217.32	2,203.44
Prepaid Payroll/Tax Liabilities	343.77	0.00
Prepaid Raffle Expenses	0.00	800.00
Prepaid Rent	11,250.00	11,100.00
Prepaid Tournament Expenses	30,980.00	51,595.85
Gaming Inventory	3,667.28	3,470.40
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Total Other Current Assets	47,458.37	69,169.69
	<hr/>	<hr/>
Total Current Assets	3,389,222.27	2,019,746.96
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Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	63,400.48	67,325.48
Hockey Equipment	170,071.88	170,071.88
Accumulated Depreciation	(230,937.29)	(216,527.95)
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Total Fixed Assets	9,259.31	27,593.65
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TOTAL ASSETS	\$ 3,398,481.58	\$ 2,047,340.61
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NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Statements of Financial Position

January 31, 2022 and January 31, 2021

	January 31, 2022	January 31, 2021
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 18,276.77	\$ 2,072.08
Current Portion of LT Debt	0.00	34,813.83
Accrued Gaming Tax	40,114.24	109,525.49
Accrued Wages	45,980.73	28,023.30
Payroll Liabilities	460.45	1,878.38
Unearned Revenue - Registration	95,078.90	95,072.52
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Total Current Liabilities	199,911.09	271,385.60
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Long Term Liabilities		
PPP Loan Proceeds	0.00	120,600.00
Less Current Portion of LT Debt	0.00	(34,813.83)
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Total Long Term Liabilities	0.00	85,786.17
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Total Liabilities	199,911.09	357,171.77
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Net Assets		
Temp Restricted Net Assets	8,442.29	8,442.29
Net Assets Without Restrictions	2,378,346.99	978,313.08
Change in Net Assets Without Restrictions	811,781.21	703,413.47
	<hr/>	<hr/>
Total Net Assets	3,198,570.49	1,690,168.84
	<hr/>	<hr/>
TOTAL LIABILITIES & NET ASSETS	\$ 3,398,481.58	\$ 2,047,340.61
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ 0.00	\$ (25,068.34)	\$ 0.00
Bingo	26,300.00	178,714.00	47,622.25
Blackjack & Paddlewheel	35,279.00	182,145.50	43,644.00
Daubers	338.59	2,312.61	(50.87)
Etabs	276,304.75	1,869,516.75	180,435.00
Gun Raffle Income Receipts	39,600.00	104,920.00	73,600.00
Gun Raffle Prizes Exp	0.00	(1,379.80)	(2,110.22)
Pull Tabs	26,487.00	192,452.16	28,875.00
Winter/Fall Raffle Receipts	0.00	0.00	195,900.00
Winter/Fall Raffle Prizes Exp	<u>(4,490.68)</u>	<u>(43,209.98)</u>	<u>(2,884.00)</u>
 Total Net Gaming Proceeds	 <u>399,818.66</u>	 <u>2,460,402.90</u>	 <u>565,031.16</u>
 Gaming Expenses - Direct			
Etab Credit	0.00	(26,000.00)	0.00
Prize Board Prizes	0.00	2,323.06	0.00
Bingo Cards	1,024.20	6,696.30	0.00
Etab Expense	73,234.93	490,670.51	40,151.74
Gaming Licenses & Fees	0.00	(150.00)	0.00
Gaming Tax	40,114.00	277,406.01	66,945.36
Gaming Supplies	510.84	6,544.96	0.00
Gun Raffle Advertising	1,800.00	2,503.39	0.00
Miscellaneous - Gaming	31.00	31.00	0.00
Payroll Taxes - Gaming	4,838.70	39,934.10	6,170.03
Pull Tabs Expense	1,353.13	8,006.67	3,405.50
Raffle Wheel Tickets	0.00	1,107.12	0.00
Rent - Gaming	8,260.00	59,070.00	5,550.00
Security	2,714.00	9,486.77	1,981.77
Wages - Gaming	<u>26,327.11</u>	<u>161,787.95</u>	<u>21,945.64</u>
 Total Gaming Expenses - Direct	 <u>160,207.91</u>	 <u>1,039,417.84</u>	 <u>146,150.04</u>
 Gaming Expenses - Indirect			
Accounting - Gaming	1,781.00	15,887.37	3,028.17
Background Checks - Gaming	15.00	120.00	0.00
Bank Service Charges - Gaming	0.00	(113.29)	0.00
Benefit Admin Fees	0.00	253.00	0.00
Computer Hardware	64.49	64.49	0.00
Copier Lease - Gaming	93.29	855.96	277.21
Depreciation - Gaming	371.99	4,110.60	875.36
Gain/Loss on sale of Assets	0.00	(3,500.00)	0.00
Gaming Mileage	322.79	2,354.29	0.00
Health Insurance - Gaming	1,724.64	13,389.18	1,279.65
Insurance - Gaming	433.09	3,031.63	169.06

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021
Meals and Entertainment	0.00	58.00	0.00
Miscellaneous (Shared) - Gaming	2,050.00	2,055.00	0.00
Office Rent - Gaming	775.00	5,425.00	775.00
Office Supplies/Postage - Gaming	229.20	1,420.09	591.84
Office Telephone/Data - Gaming	103.71	2,557.80	321.85
Payroll Tax - Manager & Office	1,492.87	10,291.08	1,048.93
Software	63.99	1,816.73	0.00
Uniforms - Gaming	0.00	2,643.40	0.00
Wages - Manager & Office	20,992.55	126,712.08	11,768.17
Wages - Vacation, Train, Count	<u>522.32</u>	<u>4,597.45</u>	<u>405.00</u>
 Total Gaming Expenses - Indirect	 <u>31,035.93</u>	 <u>194,029.86</u>	 <u>20,540.24</u>
 Total Gaming Expenses	 <u>191,243.84</u>	 <u>1,233,447.70</u>	 <u>166,690.28</u>
 Net Gaming Revenue	 <u>208,574.82</u>	 <u>1,226,955.20</u>	 <u>398,340.88</u>
 Program Revenue			
Advertising Income	4,691.88	5,000.00	0.00
Apparel Income	60.00	60.00	0.00
Charitable Donations	0.00	1,873.60	0.00
Contributions/Kickback Income	0.00	270.50	0.00
Dashboards & Wallboards	0.00	36,291.88	4,700.00
Dibs Income	0.00	3,179.99	0.00
Hockey Camp Registration	0.00	30,600.32	0.00
Interest Income	0.00	159.08	787.50
Pins - Hockey Income	1,045.00	(817.04)	100.00
Regular Season	48,280.12	190,541.14	45,136.26
Sponsorships	259.00	2,759.00	0.00
Winter Classic Tournament	<u>0.00</u>	<u>9,250.00</u>	<u>0.00</u>
 Total Program Revenue	 <u>54,336.00</u>	 <u>279,168.47</u>	 <u>50,723.76</u>
 Program Expenses - Direct			
Advertising - Hockey	0.00	21,806.22	0.00
Apparel Hockey	1,281.38	5,151.38	1,303.20
Coaches Travel & Expense	8,086.80	23,195.70	4,251.10
Coaches - Other	0.00	0.00	950.99
Depreciation - Hockey	542.27	4,119.53	1,408.14
Evaluators	0.00	4,952.28	0.00
Equipment	0.00	9,095.75	594.93
Equipment Repairs	22,344.00	22,366.48	0.00
Health Insurance - Hockey	1,459.53	11,943.87	0.00
Hockey Director Travel & Expenses	0.00	140.11	0.00
Ice Time Expense	17,737.50	135,916.25	100,337.50
Membership Promo Items	<u>0.00</u>	<u>9,803.88</u>	<u>0.00</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021
Miscellaneous - Hockey	0.00	1,574.75	0.00
New Jerseys	300.00	10,870.98	0.00
Officials	12,275.70	21,576.40	3,115.60
Payroll Taxes - Coaches	1,739.28	5,473.10	1,770.62
Registration	0.00	0.00	408.19
Special Event	0.00	527.81	0.00
Staff Development	0.00	300.00	0.00
Supplies - Hockey	0.00	2,311.13	0.00
Tournament Entry Fees	41,220.00	75,806.50	59,285.74
Training Camp Expenses	0.00	27,315.44	0.00
USA Hockey & NDAHA	2,365.00	11,696.00	0.00
Wages - Coaches	25,232.16	80,118.64	13,838.57
Wages - Hockey Director	7,754.88	53,076.48	7,456.19
Winter Classic Tournament	240.19	1,341.74	0.00
	<u>142,578.69</u>	<u>540,480.42</u>	<u>194,720.77</u>
Total Program Expenses - Direct			
Program Expenses - Indirect			
Bank Service Charges	32.75	389.83	0.00
Benefit Plan Fees	0.00	253.00	0.00
Computer - Hockey	64.11	64.11	0.00
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	93.31	903.91	301.15
Facility Expenses	230.00	230.00	0.00
Hockey Support Exp - Other	0.00	0.00	1,643.75
Insurance - Hockey	433.09	3,031.68	169.06
Interest Expense	0.00	3.22	0.00
Meeting Expenses	1,024.69	1,173.55	0.00
Office Furniture	0.00	784.85	0.00
Office Rent - Hockey	775.00	4,650.00	775.00
Office Supplies/Postage - Hockey	83.48	1,004.50	941.33
Payroll Taxes - Office Staff	1,274.78	12,678.14	561.64
Professional Fees - Hockey	1,791.00	14,095.00	3,028.17
Software	88.23	5,852.54	430.74
Sports Engine Processing Fees	91.05	13,569.01	0.00
Telephone/Data - Hockey	103.71	2,313.82	536.29
Wages - Business Manager	8,117.05	90,864.88	6,894.02
	<u>14,202.25</u>	<u>153,862.04</u>	<u>15,281.15</u>
Total Program Expenses - Indirect			
Total Program Expenses	<u>156,780.94</u>	<u>694,342.46</u>	<u>210,001.92</u>
Net Program Revenue/Expense	<u>(102,444.94)</u>	<u>(415,173.99)</u>	<u>(159,278.16)</u>
Change in Net Assets Without Restriction	<u>\$ 106,129.88</u>	<u>\$ 811,781.21</u>	<u>\$ 239,062.72</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 Seven Months Ended January 31, 2022

	July '21 - Jan '22	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (25,068.34)	\$ 0.00	\$ 25,068.34
Bingo	178,714.00	275,000.00	96,286.00
Blackjack & Paddlewheel	182,145.50	267,000.00	84,854.50
Daubers	2,312.61	1,700.00	(612.61)
Etabs	1,869,516.75	1,725,000.00	(144,516.75)
Gun Raffle Receipts	104,920.00	240,000.00	135,080.00
Gun Raffle Prizes	(1,379.80)	(180,600.00)	(179,220.20)
Meat Raffle Receipts	0.00	10,000.00	10,000.00
Meat Raffle Prizes	0.00	(3,500.00)	(3,500.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	192,452.16	296,000.00	103,547.84
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Winter Raffle Receipts	0.00	200,000.00	200,000.00
Winter/Fall Raffle Prizes Exp	<u>(43,209.98)</u>	<u>(52,500.00)</u>	<u>(9,290.02)</u>
 Total Net Gaming Proceeds	 <u>2,460,402.90</u>	 <u>2,804,350.00</u>	 <u>343,947.10</u>
 Gaming Expenses - Direct			
Etab Credit	(26,000.00)	0.00	26,000.00
Prize Board Prizes	2,323.06	0.00	(2,323.06)
Bingo Cards	6,696.30	0.00	(6,696.30)
Etab Expense	490,670.51	399,800.00	(90,870.51)
Gaming Licenses & Fees	(150.00)	1,650.00	1,800.00
Gaming Tax	277,406.01	323,675.75	46,269.74
Gaming Supplies	6,544.96	99,200.00	92,655.04
Gun Raffle Advertising	2,503.39	1,000.00	(1,503.39)
Miscellaneous	31.00	0.00	(31.00)
Payroll Taxes - Gaming	39,934.10	79,597.50	39,663.40
Pull Tabs Expense	8,006.67	350.00	(7,656.67)
Raffle Wheel Tickets	1,107.12	0.00	(1,107.12)
Rent - Gaming	59,070.00	102,120.00	43,050.00
Security	9,486.77	19,475.00	9,988.23
Wages - Gaming	<u>161,787.95</u>	<u>260,600.00</u>	<u>98,812.05</u>
 Total Gaming Expenses - Direct	 <u>1,039,417.84</u>	 <u>1,287,468.25</u>	 <u>248,050.41</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 Seven Months Ended January 31, 2022

	July '21 - Jan '22	Budget	Remaining
Gaming Expenses - Indirect			
Benefit Admin Fee	253.00	0.00	(253.00)
Accounting - Gaming	15,887.37	30,000.00	14,112.63
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	120.00	500.00	380.00
Bank Service Charges - Gaming	(113.29)	250.00	363.29
Copier Lease - Gaming	855.96	2,000.00	1,144.04
Depreciation - Gaming	4,110.60	11,000.00	6,889.40
Gain/Loss on Sale of Assets	(3,500.00)	0.00	3,500.00
Gaming Mileage	2,354.29	0.00	(2,354.29)
Health Insurance - Gaming	13,389.18	19,600.00	6,210.82
Insurance - Gaming	3,031.63	7,700.00	4,668.37
Insurance - Workers Comp	0.00	2,000.00	2,000.00
Meals and Entertainment	58.00	0.00	(58.00)
Miscellaneous (Shared) - Gaming	2,055.00	7,500.00	5,445.00
Office Rent - Gaming	5,425.00	10,000.00	4,575.00
Office Supplies - Computer Hardw	64.49	2,500.00	2,435.51
Office Supplies/Postage - Gamin	1,420.09	6,000.00	4,579.91
Office Telephone/Data - Gaming	2,557.80	2,600.00	42.20
Payroll Tax - Manager & Office	10,291.08	14,300.00	4,008.92
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	1,816.73	2,000.00	183.27
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	126,712.08	167,500.00	40,787.92
Wages - Vacation, Train, Count	4,597.45	10,000.00	5,402.55
	<u>194,029.86</u>	<u>310,950.00</u>	<u>116,920.14</u>
Total Gaming Expenses - Indirect			
	<u>1,233,447.70</u>	<u>1,598,418.25</u>	<u>364,970.55</u>
Total Gaming Expenses			
Net Gaming Revenue	<u>1,226,955.20</u>	<u>1,205,931.75</u>	<u>(21,023.45)</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 Seven Months Ended January 31, 2022

	July '21 - Jan '22	Budget	Remaining
Program Revenue			
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Advertising Income	5,000.00	0.00	(5,000.00)
Apparel Sales Receipts	60.00	2,000.00	1,940.00
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	1,873.60	0.00	(1,873.60)
Contributions/Kickback Income	270.50	10,000.00	9,729.50
Dashboards & Wallboards	36,291.88	50,000.00	13,708.12
Dibs Income	3,179.99	5,000.00	1,820.01
Hockey Camp Registration	30,600.32	43,800.00	13,199.68
Ice Time	0.00	7,500.00	7,500.00
Interest Receipts	159.08	150.00	(9.08)
Pins	(817.04)	0.00	817.04
Sponsorships	2,759.00	10,000.00	7,241.00
State Tournament	0.00	15,000.00	15,000.00
Total Hockey Registration	190,541.14	265,000.00	74,458.86
Winter Classic Tournament	9,250.00	0.00	(9,250.00)
	279,168.47	398,450.00	119,281.53
Program Expenses - Direct			
Advertising - Hockey	21,806.22	7,500.00	(14,306.22)
Apparel - Hockey	5,151.38	7,500.00	2,348.62
Camp Expenses	27,315.44	0.00	(27,315.44)
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Coaches Travel & Expense	23,195.70	75,000.00	51,804.30
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	4,119.53	30,000.00	25,880.47
Equipment	9,095.75	0.00	(9,095.75)
Equipment Repairs	22,366.48	2,500.00	(19,866.48)
Evaluators	4,952.28	3,000.00	(1,952.28)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	11,943.87	19,000.00	7,056.13
Ice Time Expense	135,916.25	265,000.00	129,083.75
Membership Promo Items	9,803.88	0.00	(9,803.88)
Miscellaneous - Hockey	1,574.75	1,000.00	(574.75)
New Jerseys	10,870.98	10,000.00	(870.98)
Officials	21,576.40	40,000.00	18,423.60
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	0.00	1,500.00	1,500.00
Payroll Taxes - Hockey	5,473.10	25,000.00	19,526.90
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
Registration	0.00	20,000.00	20,000.00

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

West Fargo Hockey Association, Inc.
 Remaining Budget Analysis
 For the Seven Months Ended January 31, 2022

	July '21 - Jan '22	Budget	Remaining
Special Event	527.81	0.00	(527.81)
Staff Development	300.00	0.00	(300.00)
State Tournament	0.00	5,000.00	5,000.00
Supplies - Hockey	2,311.13	15,000.00	12,688.87
Tournament Entry Fees	75,806.50	105,000.00	29,193.50
Travel Expenses - Hockey Director	140.11	2,500.00	2,359.89
Winter Classic Tournament	1,341.74	0.00	(1,341.74)
USA Hockey & NDAHA	11,696.00	800.00	(10,896.00)
Wages - Coaches	80,118.64	313,960.36	233,841.72
Wages - Hockey Director	<u>53,076.48</u>	<u>86,039.64</u>	<u>32,963.16</u>
 Total Program Expenses - Direct	 <u>540,480.42</u>	 <u>1,053,550.00</u>	 <u>513,069.58</u>
 Program Expenses - Indirect			
50% Renovations @ New Office	0.00	3,000.00	3,000.00
Bank Service Charges	389.83	0.00	(389.83)
Benefit Plan Fees	253.00	0.00	(253.00)
Computer - Hockey(Hardware)	64.11	5,000.00	4,935.89
Contributions	2,000.00	0.00	(2,000.00)
Copier/Printing- Hockey	903.91	650.00	(253.91)
Facility Expenses	230.00	0.00	(230.00)
Insurance - Hockey	3,031.68	2,500.00	(531.68)
Insurance-Workers Comp	0.00	2,500.00	2,500.00
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	1,173.55	4,500.00	3,326.45
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	4,650.00	10,000.00	5,350.00
Office Supplies/Postage - Hockey	1,004.50	5,000.00	3,995.50
Payroll Taxes - Office Staff	12,678.14	25,000.00	12,321.86
Professional Fees - Hockey	14,095.00	15,000.00	905.00
Software	5,852.54	2,500.00	(3,352.54)
Sports Engine Processing Fees	13,569.01	2,500.00	(11,069.01)
Telephone/Data - Hockey	2,313.82	3,500.00	1,186.18
Wages - Business Manager	<u>90,864.88</u>	<u>0.00</u>	<u>(90,864.88)</u>
 Total Program Expenses - Indirect	 <u>153,862.04</u>	 <u>84,150.00</u>	 <u>(69,712.04)</u>
 Total Program Expenses	 <u>694,342.46</u>	 <u>1,137,700.00</u>	 <u>443,357.54</u>
 Net Program Revenue/Expense	 <u>(415,173.99)</u>	 <u>(739,250.00)</u>	 <u>(324,076.01)</u>
 Change in Net Assets	 <u>\$ 811,781.21</u>	 <u>\$ 466,681.75</u>	 <u>\$ (345,099.46)</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 10,522.75	\$ 78,249.75	\$ 6,956.58	\$ 100,000.00	\$ 21,750.25
Pulltabs	<u>2,463.00</u>	<u>15,634.00</u>	<u>2,337.00</u>	<u>21,000.00</u>	<u>5,366.00</u>
Total Net Gaming Proceeds	<u>12,985.75</u>	<u>93,883.75</u>	<u>9,293.58</u>	<u>121,000.00</u>	<u>27,116.25</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	3,295.46	20,781.31	2,598.01	25,000.00	4,218.69
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	0.00	250.00	0.00	1,000.00	750.00
Gaming Tax	1,540.48	10,849.15	4,381.08	15,000.00	4,150.85
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	249.08	1,806.18	0.00	0.00	(1,806.18)
Rent - Gaming	550.00	3,850.00	300.00	6,600.00	2,750.00
Wages-Gaming	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
Total Gaming Expenses - Direct	<u>5,635.02</u>	<u>36,436.64</u>	<u>7,279.09</u>	<u>47,860.00</u>	<u>11,423.36</u>
Net Gaming Revenue/Expense	<u>\$ 7,350.73</u>	<u>\$ 57,447.11</u>	<u>\$ 2,014.49</u>	<u>\$ 73,140.00</u>	<u>\$ 15,692.89</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 6,047.00	\$ 35,797.50	\$ 5,120.50	\$ 0.00	\$ (35,797.50)
Etabs	0.00	0.00	5.38	60,000.00	60,000.00
Pull Tabs	<u>1,424.00</u>	<u>16,834.30</u>	<u>2,205.00</u>	<u>15,000.00</u>	<u>(1,834.30)</u>
 Total Net Gaming Proceeds	 <u>7,471.00</u>	 <u>52,631.80</u>	 <u>7,330.88</u>	 <u>75,000.00</u>	 <u>22,368.20</u>
 Gaming Expenses - Direct					
Etab Expense	0.00	0.00	9.98	0.00	0.00
Gaming License & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	1,094.68	6,501.14	603.94	8,250.00	1,748.86
Gaming Supplies	88.70	1,203.86	0.00	1,800.00	596.14
Payroll Taxes - Gaming	287.27	4,479.83	671.38	6,875.00	2,395.17
Pull Tabs Expense	147.95	666.38	150.45	1,200.00	533.62
Rent - Gaming	475.00	3,325.00	475.00	5,700.00	2,375.00
Security	400.20	1,204.20	279.30	2,700.00	1,495.80
Wages - Gaming	<u>2,457.95</u>	<u>14,049.65</u>	<u>2,081.59</u>	<u>25,000.00</u>	<u>10,950.35</u>
 Total Gaming Expenses - Direct	 <u>4,951.75</u>	 <u>31,430.06</u>	 <u>4,271.64</u>	 <u>51,675.00</u>	 <u>20,244.94</u>
 Net Gaming Revenue/Expense	 <u>\$ 2,519.25</u>	 <u>\$ 21,201.74</u>	 <u>\$ 3,059.24</u>	 <u>\$ 23,325.00</u>	 <u>\$ 2,123.26</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 4,532.25	\$ 39,851.00	\$ 0.00	\$ 45,000.00	\$ 5,149.00
Pull Tabs	<u>399.00</u>	<u>6,668.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>3,332.00</u>
Total Net Gaming Proceeds	<u>4,931.25</u>	<u>46,519.00</u>	<u>0.00</u>	<u>55,000.00</u>	<u>8,481.00</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(4,440.00)	0.00	0.00	4,440.00
Etab Expense	1,447.80	11,078.11	0.00	4,000.00	(7,078.11)
Gaming Licenses & Fees	0.00	0.00	0.00	300.00	300.00
Gaming Tax	667.48	5,178.66	0.00	6,050.00	871.34
Gaming Supplies	0.00	0.00	0.00	100.00	100.00
Pull Tabs Expense	110.61	763.85	0.00	900.00	136.15
Rent - Gaming	<u>500.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>(2,000.00)</u>
Total Gaming Expenses - Direct	<u>2,725.89</u>	<u>16,080.62</u>	<u>0.00</u>	<u>12,850.00</u>	<u>(3,230.62)</u>
Net Gaming Revenue/Expense	<u>\$ 2,205.36</u>	<u>\$ 30,438.38</u>	<u>\$ 0.00</u>	<u>\$ 42,150.00</u>	<u>\$ 11,711.62</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ (2,500.00)	\$ 0.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	7,548.00	29,970.00	8,405.00	55,000.00	25,030.00
Etabs	56,525.00	299,785.00	36,731.75	320,000.00	20,215.00
Pull Tabs	4,793.00	25,658.75	5,355.00	55,000.00	29,341.25
Winter/Fall Raffle Receipts	0.00	0.00	0.00	200,000.00	200,000.00
Winter Raffle Prizes Exp	<u>(2,990.68)</u>	<u>(41,159.98)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>(11,340.02)</u>
 Total Net Gaming Proceeds	 <u>65,875.32</u>	 <u>311,753.77</u>	 <u>50,491.75</u>	 <u>577,500.00</u>	 <u>265,746.23</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Etab Expense	12,647.59	70,848.38	8,444.65	82,000.00	11,151.62
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	5,875.02	39,289.19	11,307.20	55,000.00	15,710.81
Gaming Supplies	85.15	168.23	0.00	2,500.00	2,331.77
Payroll Taxes - Gaming	912.39	6,270.96	1,026.53	13,000.00	6,729.04
Pull Tabs Expense	275.10	1,235.37	727.25	7,500.00	6,264.63
Raffle Wheel Tickets	0.00	1,107.12	0.00	0.00	(1,107.12)
Rent	1,025.00	7,175.00	975.00	12,300.00	5,125.00
Security	471.20	1,623.60	218.96	3,000.00	1,376.40
Wages-Gaming	<u>2,789.47</u>	<u>16,983.54</u>	<u>1,838.52</u>	<u>28,000.00</u>	<u>11,016.46</u>
 Total Gaming Expenses - Direct	 <u>24,080.92</u>	 <u>141,801.39</u>	 <u>24,538.11</u>	 <u>203,450.00</u>	 <u>61,648.61</u>
 Net Gaming Revenue/Expense	 <u>\$ 41,794.40</u>	 <u>\$ 169,952.38</u>	 <u>\$ 25,953.64</u>	 <u>\$ 374,050.00</u>	 <u>\$ 204,097.62</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 3,982.00	\$ 307.00	\$ 8,000.00	\$ 4,018.00
Etabs	0.00	35,605.25	10,072.30	70,000.00	34,394.75
Pull Tabs	0.00	(294.00)	951.00	10,000.00	10,294.00
	<u>0.00</u>	<u>39,293.25</u>	<u>11,330.30</u>	<u>88,000.00</u>	<u>48,706.75</u>
Total Net Gaming Proceeds					
	<u>0.00</u>	<u>39,293.25</u>	<u>11,330.30</u>	<u>88,000.00</u>	<u>48,706.75</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,540.00)	0.00	0.00	1,540.00
Etab Expense	0.00	13,521.70	19.73	16,800.00	3,278.30
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	5,063.83	4,124.52	9,680.00	4,616.17
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	0.00	456.42	338.82	2,337.50	1,881.08
Pull Tabs Expense	0.00	123.57	182.70	350.00	226.43
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	260.37	139.10	1,475.00	1,214.63
Wages - Gaming	0.00	1,149.31	942.28	8,500.00	7,350.69
	<u>0.00</u>	<u>20,285.20</u>	<u>6,247.15</u>	<u>48,492.50</u>	<u>28,207.30</u>
Total Gaming Expenses - Direct					
	<u>0.00</u>	<u>20,285.20</u>	<u>6,247.15</u>	<u>48,492.50</u>	<u>28,207.30</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,008.05</u>	<u>\$ 5,083.15</u>	<u>\$ 39,507.50</u>	<u>\$ 20,499.45</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - M J Saloon

For the One and Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 9,703.00	\$ 119,415.00	\$ 32,913.25	\$ 180,000.00	\$ 60,585.00
Blackjack & Paddlewheel	1,197.00	17,164.00	5,370.50	30,000.00	12,836.00
Daubers	338.59	2,312.61	(50.87)	1,700.00	(612.61)
Etabs	49,947.00	392,871.75	41,434.50	370,000.00	(22,871.75)
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	<u>2,573.00</u>	<u>31,790.25</u>	<u>4,025.00</u>	<u>50,000.00</u>	<u>18,209.75</u>
Total Net Gaming Proceeds	<u>63,758.59</u>	<u>563,553.61</u>	<u>83,692.38</u>	<u>635,450.00</u>	<u>71,896.39</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	1,024.20	6,368.30	0.00	9,000.00	2,631.70
Etab Expense	13,374.12	107,242.35	9,314.72	76,000.00	(31,242.35)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	9,326.14	67,485.77	11,256.63	69,899.50	2,413.73
Gaming Supplies	70.95	3,198.86	0.00	2,500.00	(698.86)
Payroll Taxes - Gaming	1,108.29	10,862.57	1,463.36	31,625.00	20,762.43
Pull Tabs Expense	98.85	1,558.83	1,378.68	31,000.00	29,441.17
Rent - Gaming	2,135.00	14,945.00	0.00	25,620.00	10,675.00
Security	500.00	1,786.40	309.12	3,000.00	1,213.60
Wages - Gaming	<u>11,821.79</u>	<u>74,808.11</u>	<u>9,752.75</u>	<u>115,000.00</u>	<u>40,191.89</u>
Total Gaming Expenses - Direct	<u>39,459.34</u>	<u>283,256.19</u>	<u>33,475.26</u>	<u>363,794.50</u>	<u>80,538.31</u>
Net Gaming Revenue/Expense	<u>\$ 24,299.25</u>	<u>\$ 280,297.42</u>	<u>\$ 50,217.12</u>	<u>\$ 271,655.50</u>	<u>\$ (8,641.92)</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 750.00	\$ (1,069.00)	\$ 1,563.00	\$ 0.00	\$ 1,069.00
Blackjack & Paddlewheel	4,742.00	29,841.00	5,588.00	50,000.00	20,159.00
Etabs	55,407.00	299,731.50	26,167.35	250,000.00	(49,731.50)
Hunting Raffle Proceeds	0.00	0.00	0.00	10,000.00	10,000.00
Hunting Raffle Prizes	0.00	0.00	0.00	(3,500.00)	(3,500.00)
Pull Tabs	3,653.00	25,228.25	6,039.00	45,000.00	19,771.75
Winter Raffle Receipts	0.00	0.00	195,900.00	0.00	0.00
Winter Raffle Prizes Exp	<u>(1,500.00)</u>	<u>(2,050.00)</u>	<u>(2,884.00)</u>	<u>0.00</u>	<u>2,050.00</u>
 Total Net Gaming Proceeds	 <u>63,052.00</u>	 <u>351,681.75</u>	 <u>232,373.35</u>	 <u>351,500.00</u>	 <u>(181.75)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(3,300.00)	0.00	0.00	3,300.00
Bingo Cards	0.00	193.00	0.00	0.00	(193.00)
Etab Expense	12,760.72	77,527.84	7,447.24	65,000.00	(12,527.84)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	6,106.22	39,922.47	12,019.78	61,050.00	21,127.53
Gaming Supplies	85.15	193.51	0.00	1,000.00	806.49
Payroll Taxes - Gaming	230.71	4,377.30	914.27	8,250.00	3,872.70
Pull Tabs Expense	281.55	1,057.93	84.12	14,000.00	12,942.07
Rent - Gaming	1,325.00	9,275.00	1,325.00	15,900.00	6,625.00
Security	500.00	1,652.40	532.97	3,000.00	1,347.60
Wages - Gaming	<u>2,621.05</u>	<u>14,924.36</u>	<u>2,545.17</u>	<u>30,000.00</u>	<u>15,075.64</u>
 Total Gaming Expenses - Direct	 <u>23,910.40</u>	 <u>145,823.81</u>	 <u>24,868.55</u>	 <u>198,350.00</u>	 <u>52,526.19</u>
 Net Gaming Revenue/Expense	 <u>\$ 39,141.60</u>	 <u>\$ 205,857.94</u>	 <u>\$ 207,504.80</u>	 <u>\$ 153,150.00</u>	 <u>\$ (52,707.94)</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 39,600.00	\$ 104,920.00	\$ 87,200.00	\$ 240,000.00	\$ 135,080.00
Gun Raffle Prizes	0.00	(89.80)	(2,110.22)	(180,600.00)	(180,510.20)
Raffle Boards - Center Ice	0.00	0.00	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	0.00	0.00	17,500.00	17,500.00
	<u>39,600.00</u>	<u>104,830.20</u>	<u>85,089.78</u>	<u>81,900.00</u>	<u>(22,930.20)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Gun Raffle Advertising	1,800.00	2,503.39	0.00	1,000.00	(1,503.39)
	<u>1,800.00</u>	<u>2,503.39</u>	<u>0.00</u>	<u>7,056.25</u>	<u>4,552.86</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 37,800.00</u>	<u>\$ 102,326.81</u>	<u>\$ 85,089.78</u>	<u>\$ 74,843.75</u>	<u>\$ (27,483.06)</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 Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 12,496.00	\$ 55,234.00	\$ 13,834.00	\$ 50,000.00	\$ (5,234.00)
Etabs	56,131.75	437,924.25	39,771.50	370,000.00	(67,924.25)
Pull Tabs	<u>7,005.00</u>	<u>40,423.99</u>	<u>3,654.00</u>	<u>55,000.00</u>	<u>14,576.01</u>
 Total Net Gaming Proceeds	 <u>75,632.75</u>	 <u>533,582.24</u>	 <u>57,259.50</u>	 <u>475,000.00</u>	 <u>(58,582.24)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(5,080.00)	0.00	0.00	5,080.00
Etab Expense	17,401.42	114,882.64	7,154.27	76,000.00	(38,882.64)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	9,225.02	62,703.59	13,224.39	55,000.00	(7,703.59)
Gaming Supplies	106.34	1,372.87	0.00	1,000.00	(372.87)
Miscellaneous	31.00	31.00	0.00	0.00	(31.00)
Payroll Taxes - Gaming	420.13	7,286.70	1,048.95	12,000.00	4,713.30
Pull Tabs Expense	10.17	637.46	577.80	19,000.00	18,362.54
Rent - Gaming	1,225.00	8,575.00	1,000.00	14,700.00	6,125.00
Security	500.00	1,773.00	309.12	4,150.00	2,377.00
Wages - Gaming	<u>3,825.03</u>	<u>22,026.39</u>	<u>2,858.46</u>	<u>34,000.00</u>	<u>11,973.61</u>
 Total Gaming Expenses - Direct	 <u>32,744.11</u>	 <u>214,208.65</u>	 <u>26,172.99</u>	 <u>216,000.00</u>	 <u>1,791.35</u>
 Net Gaming Revenue/Expense	 <u>\$ 42,888.64</u>	 <u>\$ 319,373.59</u>	 <u>\$ 31,086.51</u>	 <u>\$ 259,000.00</u>	 <u>\$ (60,373.59)</u>

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AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Traditions

For the One and Seven Months Ended January 31, 2022 and Month Ended January 31, 2021

	January 2022	July '21 - Jan '22	January 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ 0.00	\$ (25,068.34)	\$ 0.00	\$ 0.00	\$ 25,068.34
Bingo	15,847.00	62,868.00	13,146.00	95,000.00	32,132.00
Blackjack & Paddlewheel	3,249.00	10,157.00	5,019.00	14,000.00	3,843.00
Etabs	43,239.00	285,498.25	19,295.64	200,000.00	(85,498.25)
Gun Raffle Income Receipts	0.00	0.00	(13,600.00)	0.00	0.00
Gun Raffle Prizes Exp	0.00	(1,290.00)	0.00	0.00	1,290.00
Pull Tabs	<u>4,177.00</u>	<u>30,508.62</u>	<u>4,309.00</u>	<u>35,000.00</u>	<u>4,491.38</u>
Total Net Gaming Proceeds	<u>66,512.00</u>	<u>362,673.53</u>	<u>28,169.64</u>	<u>344,000.00</u>	<u>(18,673.53)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(2,640.00)	0.00	0.00	2,640.00
Prize Board Prizes	0.00	2,323.06	0.00	0.00	(2,323.06)
Bingo Cards	0.00	135.00	0.00	0.00	(135.00)
Etab Expense	12,307.82	74,788.18	5,163.14	55,000.00	(19,788.18)
Gaming Tax	6,278.96	40,412.21	10,027.82	37,840.00	(2,572.21)
Gaming Licenses & Fees	0.00	(150.00)	0.00	150.00	300.00
Gaming Supplies	74.55	157.63	0.00	1,500.00	1,342.37
Payroll Taxes - Gaming	1,879.91	6,200.32	706.72	5,500.00	(700.32)
Pull Tabs Expense	179.82	157.10	304.50	3,500.00	3,342.90
Rent - Gaming	1,025.00	7,175.00	975.00	12,300.00	5,125.00
Security	342.60	1,186.80	193.20	2,150.00	963.20
Wages-Gaming	<u>2,811.82</u>	<u>17,846.59</u>	<u>1,926.87</u>	<u>20,000.00</u>	<u>2,153.41</u>
Total Gaming Expenses - Direct	<u>24,900.48</u>	<u>147,591.89</u>	<u>19,297.25</u>	<u>137,940.00</u>	<u>(9,651.89)</u>
Net Gaming Revenue/Expense	<u>\$ 41,611.52</u>	<u>\$ 215,081.64</u>	<u>\$ 8,872.39</u>	<u>\$ 206,060.00</u>	<u>\$ (9,021.64)</u>

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