

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, November 18, 2019

6:00 PM West Fargo Sports Arena, West Fargo, ND

### Board Members:

*Present:* Anthony Houkom, Brent Kuehne, Desirae Holum, Eric Nelson, Shana Wilson, Josh Benson, Brad Saville, Ryan Endres, Rob Otterson, Joel Honeyman (*remote attendance*)

*Absent:* Jareb Raan, Jessi Kuhn, Corey Moos

### Others Present:

*Hockey Director:* Jason Gregoire

*Gaming Manager:* Jason Campbell

*Business Operations Manager:* Julie Fraser

### Members Present:

Kristen Cigelski

## PROCEEDINGS:

**Meeting called to order** at 6:00 p.m. by Vice President, Josh Benson. Benson presiding over meeting as Honeyman attending via remote.

### Minutes Approval

Honeyman asked for clarification that Benson presided over 11/11/2019 meeting due to Honeyman's remote attendance. Motion made by Houkom to approve both the 10/21/2019 and 11/11/2019 board meeting minutes with the clarification added. Seconded by Nelson.

### Financial Report

In Raan's absence, Nelson and Fraser provided high level review of a few key items but overall good financial health.

### Limits of Authority

Houkom, Benson, Fraser and Raan will share the LOA document prior to the December board meeting and will ask for approval at that time.

### Retired Jerseys – Remaining Inventory

Wilson reported an estimated 400+ jerseys remain and will be sold on Saturday, November 23<sup>rd</sup> during the blood drive at Vets Arena. Wilson requested approval for the sale, donation or destruction of jerseys after the event. Jerseys will be sold at the same price on the 11/23 event, then offered for donation, and finally destroyed if no other options exist.

### **Angels Affiliate Update**

Benson, Houkom and Gregoire attended a meeting with Fargo Freeze, Fargo Angels, and Bob Bye, Jay Marshall and Jay Kleven of the NDAHA last week regarding the Angels request for a full affiliate status. A general update was provided by Benson but no new information regarding the request was presented.

### **Hockey Update**

Endres gave praises to the success of the teams with the start of the season. Reported some coaching changes required to circumvent future issues, which Endres and Gregoire were meeting on tonight.

Gregoire reported positive feedback on the squirt/10U in-house games. Very excited for the Rec league to start on 12/7/2019 with 21 players signed up. Termites/Mites/8U all kicked off and rolling with good coaches and good practices at those levels.

### **Hardhat Award**

We were approached by Boston Pizza asking to be the sponsor of a Hard Hat Award (“player of the game” type of award) for each team. This player would wear the Hard Hat, receive a gift card, and be celebrated on social media by WFHA and/or their team. Endres inquired if this should be put out to some of our partners/sponsors this year to gauge their participation. As the season has already started, and Boston Pizza pursued us for the request, the board would like to proceed with only Boston Pizza for this season and consider changes for the next season.

*Endres exits.*

### **Concessions**

Kuehne has observed negative reactions from rink attendees both at Veterans Memorial Arena and West Fargo Sports Arena as concessions have not been open consistently at either rink. It was his recollection that Vets was only open if there were three consecutive games and has previously discussed the challenges at WFSA at prior board meetings. In August, Kuehne and Benson agreed to create a proposal to assist with the concessions and present it to the board. This will occur at a future date but wanted to be sure the disapproval of both the home and guest attendees was shared.

*Honeyman exits.*

### **Quarterly Gaming Review**

Nelson and Campbell presented a Quarterly Gaming Review for the 3 Quarter of 2019. Adjusted Gross Proceeds (AGP) compared to plan were reviewed for each site with no formal action necessary at this point for any one site.

Campbell provided the board with an extensive legislative update due to his role in Charitable Gaming Association of North Dakota (CGAND). CGAND is a non-profit dedicated to the preservation for gaming as a funding source for charitable purposes within the State of North Dakota. Nelson made a motion to give a donation in the amount of \$1000 to CGAND for their efforts at the state lobbying. Seconded by

Houkom.

#### **Fundraising Update**

Nelson reported 2019-2020 Gun Raffle brought in \$20,770.58 before the estimated \$8,000 kickback to members who sold 5 or more books of tickets.

#### **Value Proposition Committee Request**

Wilson requested a board committee be created to analyze and make recommendations regarding the value members receive for their money/time with WFHA. Otterson and Holum will join Wilson on this committee and will present findings at a future date.

#### **Board Recruitment Committee Request**

Wilson requested a Board Recruitment committee be created to start soliciting candidates to fill the roles each year on the board. Benson reported this role to be that of the Executive Vice President and thus would complete this task on behalf of the board.

Motion to adjourn the meeting made by Benson. Seconded by Houkom. Meeting adjourned at 7:58 pm.

#### **Board of Directors**

*Joel Honeyman, President*

*Jessi Kuhn, Past President*

*Josh Benson, Executive Vice President*

*Jareb Raan, Treasurer*

*Shana Wilson, Secretary*

*Ryan Endres, Director of Hockey Operations*

*Corey Moos, Director of Tournaments*

*Brad Saville, Director of Compliance & Safe Sport*

*Desirae Holum, Director of Membership & Recruitment*

*Anthony Houkom, Director of Business Operations*

*Brent Kuehne, Director of Facilities & Equipment*

*Rob Otterson, Director of Communications & Marketing*

*Eric Nelson, Director of Fund Raising & Gaming*

**Next Board Meeting:** Monday, December 16, 2019 at 6 p.m.

West Fargo Hockey Association, Inc.  
 Statements of Financial Position  
 October 31, 2019 and 2018

	Oct 31, 2019	Oct 31, 2018
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 128,200.00	\$ 82,524.00
WSB-Club Account	208,184.81	301,008.60
WSB-Gaming Account	169,104.09	340,023.67
WSB-Trust Account	186,632.15	(997.26)
WSB-Future Savings Account	157,276.57	157,165.66
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>849,526.51</u>	<u>879,853.56</u>
Accounts Receivable		
Advertising Receivable	6,510.00	90,050.00
Allowance for Bad Debts	0.00	(56,350.00)
Dibs Receivable	<u>40.00</u>	<u>0.00</u>
Total Accounts Receivable	<u>6,550.00</u>	<u>33,700.00</u>
Other Current Assets		
Prepaid Raffle Expenses	18,300.00	0.00
Prepaid Payroll/Tax Liabilities	21,370.11	0.00
Gaming Inventory	3,117.90	6,901.40
Prepaid Rent	<u>7,450.00</u>	<u>6,350.00</u>
Total Other Current Assets	<u>50,238.01</u>	<u>13,251.40</u>
Total Current Assets	<u>906,314.52</u>	<u>926,804.96</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	0.00
Gaming Equipment	73,257.42	73,257.42
Hockey Equipment	174,746.88	174,746.88
Accumulated Depreciation	<u>(176,454.30)</u>	<u>(132,411.29)</u>
Total Fixed Assets	<u>78,274.24</u>	<u>115,593.01</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 984,588.76</u></u>	<u><u>\$ 1,042,397.97</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

October 31, 2019 and 2018

Oct 31, 2019

Oct 31, 2018

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$ 19,926.67	\$ 166,829.97
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Accrued Expenses	0.00	396.80
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Accrued Gaming Tax	16,083.67	32,958.67
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Accrued Payroll Taxes	0.00	5,695.01
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Accrued Wages	24,125.37	29,012.82
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Payroll Liabilities	1,339.36	0.00
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Sales Taxes Payable	0.00	29.66
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Winner Withholding Payable	<u>2,400.00</u>	<u>0.00</u>
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Total Current Liabilities	<u>63,875.07</u>	<u>234,922.93</u>
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Total Liabilities	<u>63,875.07</u>	<u>234,922.93</u>
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Net Assets

Net Assets With Restrictions	8,442.29	8,442.29
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Net Assets Without Restrictions	653,556.58	486,240.72
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Change in Net Assets Without Restrictions	<u>258,714.82</u>	<u>312,792.03</u>
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Total Net Assets	<u>920,713.69</u>	<u>807,475.04</u>
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TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 984,588.76</u></u>	<u><u>\$ 1,042,397.97</u></u>
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NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 424.00	\$ 17,503.00	\$ 0.00
Bingo	5,500.00	36,274.00	31,854.00
Blackjack & Paddlewheel	32,394.50	106,925.50	107,622.00
Daubers	450.00	981.30	1,803.80
Etabs	72,326.75	265,612.00	0.00
Gun Raffle Receipts	0.00	166,280.00	212,600.00
Gun Raffle Prizes	0.00	(157,453.42)	(179,257.08)
Meat Raffle Receipts	2,040.00	5,140.00	0.00
Meat Raffle Prizes	(1,247.05)	(2,493.35)	0.00
Pull Tabs	20,406.00	91,997.25	175,114.85
Other Raffles	0.00	0.00	47,309.49
Winter Raffle Prizes	(1,699.10)	(1,649.10)	0.00
Other Gaming Receipts	0.00	20.00	0.00
 Total Net Gaming Proceeds	 130,595.10	 529,137.18	 397,047.06
 Gaming Expenses - Direct			
Prize Board Prizes	0.00	1,612.50	0.00
Bingo Cards	1,118.65	3,895.90	0.00
Etab Expense	17,208.82	69,180.43	0.00
Gaming Licenses & Fees	0.00	50.00	0.00
Gaming Tax	24,342.65	64,604.67	30,642.67
Gaming Supplies	1,215.17	2,053.65	17,107.31
Miscellaneous - Gaming	0.00	346.05	132.48
Payroll Taxes - Gaming	4,854.23	19,864.49	20,288.95
Pull Tabs Expense	215.00	4,938.25	0.00
Raffle Wheel Tickets	121.45	254.00	0.00
Rent - Gaming	5,860.00	22,340.00	18,240.00
Security	0.00	6,532.25	7,376.50
State of ND Gaming Stamp	3.50	143.15	0.00
Wages - Gaming	21,218.21	79,718.86	83,755.42
 Total Gaming Expenses - Direct	 76,157.68	 275,534.20	 177,543.33

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18
Gaming Expenses - Indirect			
Accounting - Gaming	0.00	7,099.84	4,487.25
Background Checks - Gaming	0.00	45.00	0.00
Bank Service Charges - Gaming	3.50	0.50	149.65
Copier Lease - Gaming	204.74	797.38	559.76
Depreciation - Gaming	944.94	3,728.77	3,723.62
Health Insurance - Gaming	178.31	4,381.92	5,388.50
Miscellaneous (Shared) - Gaming	(290.32)	439.70	3,191.10
Office Fit-up	162.01	162.01	0.00
Office Rent - Gaming	775.00	2,910.00	2,340.00
Office Supplies/Postage - Gaming	318.04	1,479.64	399.52
Office Telephone/Data - Gaming	194.79	1,102.24	809.97
Payroll Tax - Manager & Office	982.01	4,163.61	6,168.14
Repairs & Maintenance - Gaming	0.00	41.10	0.00
Software	96.75	403.40	0.00
Wages - Manager & Office	8,342.25	42,639.67	43,375.99
Wages - Vacation, Train, Count	1,225.91	3,997.33	0.00
	<u>13,137.93</u>	<u>73,392.11</u>	<u>70,593.50</u>
Total Gaming Expenses - Indirect			
	<u>13,137.93</u>	<u>73,392.11</u>	<u>70,593.50</u>
Total Gaming Expenses	<u>89,295.61</u>	<u>348,926.31</u>	<u>248,136.83</u>
Net Gaming Revenue	<u>41,299.49</u>	<u>180,210.87</u>	<u>148,910.23</u>
Program Revenue			
Charitable Donations	5,000.00	5,000.00	
Advertising Sales			
Advertising Receipts	0.00	0.00	(750.00)
Bad Debt Expense	(2,000.00)	(5,280.00)	0.00
Dasherboards	0.00	1,250.00	0.00
Advertising Sales - Other	(400.00)	0.00	2,175.00
Total Advertising Sales	<u>(2,400.00)</u>	<u>(4,030.00)</u>	<u>1,425.00</u>
Apparel Sales Receipts	0.00	135.00	0.00
Apparel Sales Expense	64.26	0.00	0.00
Contributions/Kickback Income	50.51	96.92	4,005.00
Dibs Income	400.00	400.00	0.00

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18
Hockey Camp Registration			
Checking Camp	240.00	2,340.00	0.00
3 vs. 3 League Camp	(60.00)	6,900.00	4,169.65
Youth Stampede Fall Camp	1,240.00	10,527.55	0.00
Girls Stampede Fall Camp	160.00	2,160.00	0.00
Intro to Hockey Camp	(450.00)	5,780.00	0.00
Mite Skating and Skills	0.00	650.00	0.00
Playmakers Fall Camp	0.00	0.00	32,775.28
Playmakers Summer Camp	0.00	0.00	6,491.25
Stampede Goalie Camp	0.00	0.00	960.00
Stampede Summer Camps	0.00	2,650.00	0.00
<u>Total Hockey Camp Registration</u>	<u>1,130.00</u>	<u>31,007.55</u>	<u>44,396.18</u>
Hockey Registration			
Recreation League	1,300.00	1,587.25	0.00
Regular Season	30,645.93	242,706.39	244,313.03
<u>Total Hockey Registration</u>	<u>31,945.93</u>	<u>244,293.64</u>	<u>244,313.03</u>
Hockey Tryouts	2,560.00	2,560.00	0.00
Ice Time	0.00	1,090.00	0.00
Interest Receipts	0.00	39.63	19.80
Pins - Hockey Receipts	0.00	20.00	0.00
Skating Treadmill Receipts	(76.95)	(954.00)	0.00
Skating Treadmill Expenses	85.50	1,069.50	0.00
<u>Total Program Revenue</u>	<u>38,759.25</u>	<u>280,728.24</u>	<u>294,159.01</u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18
Program Expenses - Direct			
Training Camp Expenses	0.00	2,500.00	0.00
Equipment	242.82	7,017.82	0.00
Advertising - Hockey	2,302.66	2,302.66	721.00
Apparel - Hockey	41,556.50	45,942.50	216.00
Coaches			
Payroll Taxes - Coaches	49.96	235.59	0.00
Wages - Coaches	0.00	4,150.00	41,808.36
Coaches Travel & Expense	0.00	0.00	547.67
Total Coaches	<u>49.96</u>	<u>4,385.59</u>	<u>42,356.03</u>
Depreciation - Hockey	2,627.57	10,459.29	11,203.79
Evaluators	2,135.92	2,075.92	0.00
Health Insurance - Hockey	584.82	2,485.49	0.00
Ice Time Expense	3,220.00	7,770.00	10,710.00
Merchant Deposit Fees	0.00	85.84	0.00
Miscellaneous - Hockey	(6.27)	393.73	1,919.84
Officials	250.00	250.00	396.80
Payroll Taxes - Hockey	0.00	0.00	3,711.48
Registration	0.00	0.00	12,766.41
Special Event	725.00	994.28	0.00
Staff Development	0.00	2,300.00	0.00
Supplies - Hockey	0.00	0.00	4,601.65
Tournament Entry Fees	1,055.00	36,955.48	33,150.87
Tournament Expenses			
State Tournament	64.26	0.00	0.00
Tournament Expenses-Other	0.00	9,450.00	600.00
Total Tournament Expenses	<u>64.26</u>	<u>9,450.00</u>	<u>600.00</u>
U S A Hockey & NDAHA	0.00	0.00	50.00
Hockey Director			
Bonus - Hockey Director	0.00	500.00	0.00
Wages - Hockey Director	7,472.53	28,722.52	0.00
Total Hockey Director	<u>7,472.53</u>	<u>29,222.52</u>	<u>0.00</u>
<b>Total Program Expenses - Direct</b>	<u><u>62,280.77</u></u>	<u><u>164,591.12</u></u>	<u><u>122,403.87</u></u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18
Program Expenses - Indirect			
Computer - Hockey	0.00	127.72	203.66
Copier/Printing- Hockey	23.95	120.49	95.80
Facilities Expenses	0.00	41.10	0.00
Office Fit-up	162.01	162.01	0.00
Office Rent - Hockey	775.00	2,390.00	260.00
Office Supplies/Postage - Hockey	451.67	1,949.68	1,347.83
Payroll Taxes - Office Staff	742.92	3,672.05	0.00
Professional Fees - Hockey	0.00	2,768.29	2,016.05
Software	256.23	2,041.81	0.00
Sports Engine Processing Fees	1,205.24	8,750.98	0.00
Telephone/Data - Hockey	219.78	612.54	0.00
Wages - Business Manager	4,684.05	14,996.50	3,950.00
Total Program Expenses - Indirect	<u>8,520.85</u>	<u>37,633.17</u>	<u>7,873.34</u>
Total Program Expenses	<u>70,801.62</u>	<u>202,224.29</u>	<u>130,277.21</u>
Net Program Revenue/Expense	<u>(32,042.37)</u>	<u>78,503.95</u>	<u>163,881.80</u>
Change in Net Assets Without Restrictions	<u>\$ 9,257.12</u>	<u>\$ 258,714.82</u>	<u>\$ 312,792.03</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
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## West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - Red River Valley Fairgrounds  
For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Prize Boards	\$ 0.00	\$ 15,540.00	\$ 0.00	\$ 0.00	\$ (15,540.00)
Gun Raffle Receipts	0.00	166,280.00	212,600.00	240,000.00	73,720.00
Gun Raffle Prizes	0.00	(157,453.42)	(179,257.08)	(150,500.00)	6,953.42
Other Raffles	0.00	0.00	18,500.00	0.00	0.00
Pull Tabs	0.00	53.00	0.00	0.00	(53.00)
Raffle Boards - Gun Raffle	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,500.00</u>	<u>17,500.00</u>
<b>Total Net Gaming Proceeds</b>	<u>0.00</u>	<u>24,419.58</u>	<u>51,842.92</u>	<u>107,000.00</u>	<u>82,580.42</u>
<b>Gaming Expenses - Direct</b>					
Gaming Licenses & Fees	0.00	50.00	0.00	150.00	100.00
Gun Raffle Advertising	0.00	0.00	0.00	1,000.00	1,000.00
Gaming Tax	506.05	2,907.58	0.00	275.00	(2,632.58)
Gaming Supplies	0.00	17.20	0.00	0.00	(17.20)
Payroll Taxes - Gaming	66.48	66.48	0.00	0.00	(66.48)
Pull Tabs Expense	0.00	-3.00	0.00	0.00	3.00
Raffle Wheel Tickets	0.00	10.00	0.00	0.00	(10.00)
Security	0.00	245.00	0.00	0.00	(245.00)
State of ND Gaming Stamp	0.00	-7.00	0.00	0.00	7.00
Wages - Gaming	<u>310.05</u>	<u>310.05</u>	<u>0.00</u>	<u>0.00</u>	<u>(310.05)</u>
<b>Total Gaming Expenses - Direct</b>	<u>882.58</u>	<u>3,596.31</u>	<u>0.00</u>	<u>1,425.00</u>	<u>(2,171.31)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ (882.58)</u>	<u>\$ 20,823.27</u>	<u>\$ 51,842.92</u>	<u>\$ 105,575.00</u>	<u>\$ 84,751.73</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
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# West Fargo Hockey Association, Inc.

## Summary Schedule of Activities and Budget Remaining - Blarney Stone

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ (4,747.00)	\$ 0.00	\$ 8,000.00	\$ 12,747.00
Etabs	2,683.50	16,939.50	0.00	40,000.00	23,060.50
Pulltabs	<u>1,484.00</u>	<u>8,396.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>61,604.00</u>
 Total Net Gaming Proceeds	 <u>4,167.50</u>	 <u>20,588.50</u>	 <u>0.00</u>	 <u>118,000.00</u>	 <u>97,411.50</u>
 Gaming Expenses - Direct					
Etab Expense	673.86	4,199.24	0.00	7,500.00	3,300.76
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	853.55	2,573.84	0.00	2,700.00	126.16
Gaming Supplies	0.00	72.57	0.00	7,500.00	7,427.43
Miscellaneous - Gaming	0.00	345.05	0.00	0.00	(345.05)
Payroll Taxes - Gaming	324.49	1,382.51	0.00	16,600.00	15,217.49
Pull Tabs Expense	0.00	85.67	0.00	0.00	(85.67)
Rent - Gaming	300.00	1,200.00	0.00	3,600.00	2,400.00
Security	0.00	628.50	0.00	2,050.00	1,421.50
State of ND Gaming Stamp	0.00	19.60	0.00	0.00	(19.60)
Wages-Gaming	<u>1,228.44</u>	<u>4,673.99</u>	<u>0.00</u>	<u>15,400.00</u>	<u>10,726.01</u>
 Total Gaming Expenses - Direct	 <u>3,380.34</u>	 <u>15,180.97</u>	 <u>0.00</u>	 <u>55,500.00</u>	 <u>40,319.03</u>
 Net Gaming Revenue/Expense	 <u>\$ 787.16</u>	 <u>\$ 5,407.53</u>	 <u>\$ 0.00</u>	 <u>\$ 62,500.00</u>	 <u>\$ 57,092.47</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
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# West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - Brewtus Brickhouse  
For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 12,359.00	\$ 32,140.00	\$ 44,603.00	\$ 98,500.00	\$ 66,360.00
Pulltabs	4,905.00	17,071.00	24,378.00	76,000.00	58,929.00
Other Raffles	0.00	0.00	20,840.00	0.00	0.00
Winter Raffle Proceeds	0.00	0.00	0.00	195,500.00	195,500.00
Winter Raffle Expenses	<u>(1,699.10)</u>	<u>(1,649.10)</u>	<u>0.00</u>	<u>(55,000.00)</u>	<u>(53,350.90)</u>
 Total Net Gaming Proceeds	 <u>15,564.90</u>	 <u>47,561.90</u>	 <u>89,821.00</u>	 <u>315,000.00</u>	 <u>267,438.10</u>
 Gaming Expenses - Direct					
Gaming Tax	2,579.99	5,727.49	4,370.67	21,300.00	15,572.51
Gaming Supplies	0.00	67.73	4,271.81	8,400.00	8,332.27
Payroll Taxes - Gaming	789.40	3,109.92	2,691.72	8,900.00	5,790.08
Pull Tabs Expense	0.00	1,082.84	0.00	0.00	(1,082.84)
Rent - Gaming	675.00	2,700.00	2,700.00	8,100.00	5,400.00
Security	0.00	1,150.00	1,550.00	4,750.00	3,600.00
State of ND Gaming Stamp	0.00	13.30	0.00	150.00	136.70
Wages - Gaming	<u>2,848.92</u>	<u>10,132.14</u>	<u>11,184.73</u>	<u>31,450.00</u>	<u>21,317.86</u>
 Total Gaming Expenses - Direct	 <u>6,893.31</u>	 <u>23,983.42</u>	 <u>26,768.93</u>	 <u>83,050.00</u>	 <u>59,066.58</u>
 Net Gaming Revenue/Expense	 <u>\$ 8,671.59</u>	 <u>\$ 23,578.48</u>	 <u>\$ 63,052.07</u>	 <u>\$ 231,950.00</u>	 <u>\$ 208,371.52</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 and Budget Remaining - Fort Noks  
 For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 7,483.50	\$ 27,996.50	\$ 19,065.00	\$ 51,000.00	\$ 23,003.50
Pull Tabs	<u>932.00</u>	<u>7,144.00</u>	<u>8,524.00</u>	<u>32,000.00</u>	<u>24,856.00</u>
Total Net Gaming Proceeds	<u>8,415.50</u>	<u>35,140.50</u>	<u>27,589.00</u>	<u>83,000.00</u>	<u>47,859.50</u>
Gaming Expenses - Direct					
Etab Expense	28.63	28.63	0.00	0.00	(28.63)
Gaming Tax	1,590.25	4,474.51	2,263.67	7,925.00	3,450.49
Gaming Supplies	0.00	43.54	1,383.66	3,050.00	3,006.46
Payroll Taxes - Gaming	483.16	2,109.82	1,763.32	5,870.00	3,760.18
Pull Tabs Expense	0.00	289.47	0.00	0.00	(289.47)
Rent - Gaming	475.00	1,900.00	1,900.00	5,700.00	3,800.00
Security	0.00	500.00	989.50	2,700.00	2,200.00
State of ND Gaming Stamp	0.00	12.60	0.00	150.00	137.40
Wages - Gaming	<u>1,866.05</u>	<u>7,094.89</u>	<u>7,305.21</u>	<u>21,125.00</u>	<u>14,030.11</u>
Total Gaming Expenses - Direct	<u>4,443.09</u>	<u>16,453.46</u>	<u>15,605.36</u>	<u>46,520.00</u>	<u>30,066.54</u>
Net Gaming Revenue/Expense	<u>\$ 3,972.41</u>	<u>\$ 18,687.04</u>	<u>\$ 11,983.64</u>	<u>\$ 36,480.00</u>	<u>\$ 17,792.96</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 and Budget Remaining - Kindred Spirits Lounge  
For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 1,286.00	\$ 4,233.00	\$ (142.00)	\$ 5,000.00	\$ 767.00
Etabs	3,209.00	12,288.00	0.00	40,000.00	27,712.00
Pull Tabs	849.00	2,188.00	2,408.00	5,000.00	2,812.00
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>3,035.98</u>	<u>5,000.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>5,344.00</u>	 <u>18,709.00</u>	 <u>5,301.98</u>	 <u>50,000.00</u>	 <u>31,291.00</u>
 Gaming Expenses - Direct					
Etab Expense	772.00	2,439.59	0.00	7,300.00	4,860.41
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	935.11	1,969.26	626.00	3,015.00	1,045.74
Gaming Supplies	0.00	43.54	200.65	1,700.00	1,656.46
Payroll Taxes - Gaming	163.04	692.00	1,002.36	3,030.00	2,338.00
Pull Tabs Expense	0.00	26.20	0.00	0.00	(26.20)
Rent - Gaming	500.00	1,925.00	1,900.00	9,300.00	7,375.00
Security	0.00	309.50	537.00	1,475.00	1,165.50
State of ND Gaming Stamp	0.00	18.55	0.00	0.00	(18.55)
Wages - Gaming	<u>630.22</u>	<u>2,568.85</u>	<u>4,159.31</u>	<u>7,000.00</u>	<u>4,431.15</u>
 Total Gaming Expenses - Direct	 <u>3,000.37</u>	 <u>9,992.49</u>	 <u>8,425.32</u>	 <u>32,970.00</u>	 <u>22,977.51</u>
 Net Gaming Revenue/Expense	 <u>\$ 2,343.63</u>	 <u>\$ 8,716.51</u>	 <u>\$ (3,123.34)</u>	 <u>\$ 17,030.00</u>	 <u>\$ 8,313.49</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 and Budget Remaining - M J Saloon

For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Prize Boards	\$ 424.00	\$ 1,963.00	\$ 0.00	\$ 0.00	\$ (1,963.00)
Bingo	5,500.00	36,274.00	31,854.00	130,000.00	93,726.00
Blackjack & Paddlewheel	324.00	7,636.00	19,416.00	50,000.00	42,364.00
Daubers	450.00	981.30	1,803.80	4,500.00	3,518.70
Etabs	31,226.25	97,146.25	0.00	80,000.00	(17,146.25)
Other Raffles	0.00	0.00	1,127.65	0.00	0.00
Pull tabs	4,357.00	26,188.25	73,594.80	200,000.00	173,811.75
Poker	0.00	0.00	0.00	3,700.00	3,700.00
Other Gaming Income	<u>0.00</u>	<u>20.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(20.00)</u>
<b>Total Net Gaming Proceeds</b>	<u>42,281.25</u>	<u>170,208.80</u>	<u>127,796.25</u>	<u>468,200.00</u>	<u>297,991.20</u>
<b>Gaming Expenses - Direct</b>					
Prize Board Prizes	0.00	1,612.50	0.00	0.00	(1,612.50)
Bingo Cards	1,118.65	3,895.90	0.00	0.00	(3,895.90)
Etab Expense	6,953.22	23,663.49	0.00	20,625.00	(3,038.49)
Gaming Tax	7,858.26	20,911.14	14,046.00	53,300.00	32,388.86
Gaming Supplies	683.04	1,141.48	3,164.58	42,500.00	41,358.52
Miscellaneous - Gaming	0.00	1.00	157.48	0.00	(1.00)
Payroll Taxes - Gaming	1,653.65	7,024.64	9,826.26	28,200.00	21,175.36
Pull Tabs Expense	0.00	1,949.67	0.00	0.00	(1,949.67)
Rent - Gaming	2,135.00	7,790.00	5,540.00	25,620.00	17,830.00
Security	0.00	1,206.25	1,625.00	4,650.00	3,443.75
State of ND Gaming Stamp	0.00	31.85	0.00	150.00	118.15
Wages - Gaming	<u>9,442.40</u>	<u>36,832.81</u>	<u>40,573.15</u>	<u>113,000.00</u>	<u>76,167.19</u>
<b>Total Gaming Expenses - Direct</b>	<u>29,844.22</u>	<u>106,060.73</u>	<u>74,932.47</u>	<u>288,045.00</u>	<u>181,984.27</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 12,437.03</u>	<u>\$ 64,148.07</u>	<u>\$ 52,863.78</u>	<u>\$ 180,155.00</u>	<u>\$ 116,006.93</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 and Budget Remaining - Pub West**  
**For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018**

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Blackjack & Paddlewheel	\$ 3,937.00	\$ 20,825.00	\$ 12,785.00	\$ 47,000.00	\$ 26,175.00
Etabs	16,992.50	59,501.00	0.00	41,000.00	(18,501.00)
Meat Raffle Receipts	2,040.00	5,140.00	0.00	17,000.00	11,860.00
Meat Raffle Expense	(1,247.05)	(2,493.35)	0.00	(5,600.00)	(3,106.65)
Pull Tabs	1,665.00	12,914.00	31,985.25	100,000.00	87,086.00
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>3,805.86</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Net Gaming Proceeds</b>	<u>23,387.45</u>	<u>95,886.65</u>	<u>48,576.11</u>	<u>199,400.00</u>	<u>103,513.35</u>
<b>Gaming Expenses - Direct</b>					
Etab Expense	3,721.12	16,394.27	0.00	7,500.00	(8,894.27)
Gaming Tax	4,382.72	11,890.35	4,065.33	20,000.00	8,109.65
Gaming Supplies	0.00	67.73	4,023.86	19,815.00	19,747.27
Misc. - Gaming	0.00	0.00	(25.00)	0.00	0.00
Payroll Taxes - Gaming	650.15	2,623.49	2,533.39	8,250.00	5,626.51
Pull Tabs Expense	0.00	387.92	0.00	0.00	(387.92)
Raffle Wheel Tickets	121.45	244.00	0.00	0.00	(244.00)
Rent - Gaming	775.00	3,100.00	3,100.00	12,900.00	9,800.00
Security	0.00	1,031.25	1,350.00	4,075.00	3,043.75
State of ND Gaming Stamp	0.00	23.80	0.00	150.00	126.20
Wages - Gaming	<u>2,360.47</u>	<u>8,684.64</u>	<u>10,379.00</u>	<u>29,235.00</u>	<u>20,550.36</u>
<b>Total Gaming Expenses - Direct</b>	<u>12,010.91</u>	<u>44,447.45</u>	<u>25,426.58</u>	<u>101,925.00</u>	<u>57,477.55</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 11,376.54</u>	<u>\$ 51,439.20</u>	<u>\$ 23,149.53</u>	<u>\$ 97,475.00</u>	<u>\$ 46,035.80</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 and Budget Remaining - Rookies**  
**For the Month Ended October 31, 2019 and Four Months Ended October 31, 2019 and 2018**

	Oct 2019	July-Oct '19	July-Oct '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 7,005.00	\$ 18,842.00	\$ 11,895.00	\$ 38,000.00	\$ 19,158.00
Etabs	18,215.50	79,737.25	0.00	65,000.00	(14,737.25)
Pull Tabs	<u>6,214.00</u>	<u>18,043.00</u>	<u>34,224.80</u>	<u>140,000.00</u>	<u>121,957.00</u>
Total Net Gaming Proceeds	<u>31,434.50</u>	<u>116,622.25</u>	<u>46,119.80</u>	<u>243,000.00</u>	<u>126,377.75</u>
Gaming Expenses - Direct					
Etab Expense	5,059.99	22,455.21	0.00	20,000.00	(2,455.21)
Gaming Tax	5,636.72	14,150.50	5,271.00	27,500.00	13,349.50
Gaming Supplies	532.13	599.86	4,062.75	24,500.00	23,900.14
Payroll Taxes - Gaming	723.86	2,855.63	2,471.90	8,300.00	5,444.37
Pull Tabs Expense	215.00	1,119.48	0.00	0.00	(1,119.48)
Rent - Gaming	1,000.00	3,725.00	3,100.00	14,100.00	10,375.00
Security	0.00	1,461.75	1,325.00	4,075.00	2,613.25
State of ND Gaming Stamp	3.50	30.45	0.00	150.00	119.55
Wages - Gaming	<u>2,531.66</u>	<u>9,421.49</u>	<u>10,154.02</u>	<u>29,500.00</u>	<u>20,078.51</u>
Total Gaming Expenses - Direct	<u>15,702.86</u>	<u>55,819.37</u>	<u>26,384.67</u>	<u>128,125.00</u>	<u>72,305.63</u>
Net Gaming Revenue/Expense	<u>\$ 15,731.64</u>	<u>\$ 60,802.88</u>	<u>\$ 19,735.13</u>	<u>\$ 114,875.00</u>	<u>\$ 54,072.12</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 Four Months Ended October 31, 2019 and 2018

	July-Oct '19	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 17,503.00	\$ 0.00	\$ (17,503.00)
Bingo	36,274.00	130,000.00	93,726.00
Blackjack & Paddlewheel	106,925.50	297,500.00	190,574.50
Daubers	981.30	4,500.00	3,518.70
Etabs	265,612.00	266,000.00	388.00
Gun Raffle Receipts	166,280.00	240,000.00	73,720.00
Gun Raffle Prizes	(157,453.42)	(150,500.00)	6,953.42
Meat Raffle Receipts	5,140.00	17,000.00	11,860.00
Meat Raffle Prizes	(2,493.35)	(5,600.00)	(3,106.65)
Pull Tabs	91,997.25	623,000.00	531,002.75
Poker	0.00	3,700.00	3,700.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Winter Raffle Receipts	0.00	195,500.00	195,500.00
Winter Raffle Prizes	(1,649.10)	(55,000.00)	(53,350.90)
Other Gaming Income	<u>20.00</u>	<u>0.00</u>	<u>(20.00)</u>
 Total Net Gaming Proceeds	 <u>529,137.18</u>	 <u>1,583,600.00</u>	 <u>1,054,462.82</u>
 Gaming Expenses - Direct			
Prize Board Prizes	1,612.50	0.00	(1,612.50)
Bingo Cards	3,895.90	0.00	(3,895.90)
Etab Expense	69,180.43	62,925.00	(6,255.43)
Gaming Licenses & Fees	50.00	1,200.00	1,150.00
Gaming Tax	64,604.67	136,015.00	71,410.33
Gaming Supplies	2,053.65	107,465.00	105,411.35
Gun Raffle Advertising	0.00	1,000.00	1,000.00
Miscellaneous - Gaming	346.05	0.00	(346.05)
Payroll Taxes - Gaming	19,864.49	79,150.00	59,285.51
Pull Tabs Expense	4,938.25	0.00	(4,938.25)
Raffle Wheel Tickets	254.00	0.00	(254.00)
Rent - Gaming	22,340.00	79,320.00	56,980.00
Security	6,532.25	23,775.00	17,242.75
State of ND Gaming Stamp	143.15	0.00	(143.15)
Wages - Gaming	<u>79,718.86</u>	<u>246,710.00</u>	<u>166,991.14</u>
 Total Gaming Expenses - Direct	 <u>275,534.20</u>	 <u>737,560.00</u>	 <u>462,025.80</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 Four Months Ended October 31, 2019 and 2018**

	July-Oct '19	Budget	Remaining
Gaming Expenses - Indirect			
Accounting - Gaming	7,099.84	13,500.00	6,400.16
Background Checks - Gaming	45.00	300.00	255.00
Bank Service Charges - Gaming	0.50	0.00	(0.50)
Copier Lease - Gaming	797.38	1,300.00	502.62
Depreciation - Gaming	3,728.77	11,000.00	7,271.23
Health Insurance - Gaming	4,381.92	27,000.00	22,618.08
Insurance	0.00	7,700.00	7,700.00
Insurance - Workers Comp	0.00	2,000.00	2,000.00
Miscellaneous (Shared) - Gaming	439.70	5,000.00	4,560.30
Office Fit-up	162.01	0.00	(162.01)
Office Rent - Gaming	2,910.00	9,300.00	6,390.00
Office Supplies/Postage - Gamin	1,479.64	2,000.00	520.36
Office Telephone/Data - Gaming	1,102.24	2,550.00	1,447.76
Payroll Tax - Manager & Office	4,163.61	14,300.00	10,136.39
Repairs & Maintenance - Gaming	41.10	3,000.00	2,958.90
Software	403.40	2,000.00	1,596.60
Uniforms	0.00	5,000.00	5,000.00
Wages - Manager & Office	42,639.67	115,000.00	72,360.33
Wages - Vacation, Train, Count	3,997.33	7,500.00	3,502.67
	<u>73,392.11</u>	<u>228,450.00</u>	<u>155,057.89</u>
Total Gaming Expenses - Indirect			
	<u>73,392.11</u>	<u>228,450.00</u>	<u>155,057.89</u>
Total Gaming Expenses	<u>348,926.31</u>	<u>966,010.00</u>	<u>617,083.69</u>
Net Gaming Revenue	<u>180,210.87</u>	<u>617,590.00</u>	<u>437,379.13</u>
Program Revenue			
Charitable Contributions	5,000.00	0.00	(5,000.00)
Advertising Sales			
Bad Debt Expense	(5,280.00)	(3,800.00)	1,480.00
Bad Debt Recovery	0.00	2,000.00	2,000.00
Dasherboards	1,250.00	8,000.00	6,750.00
Sponsorships	0.00	1,000.00	1,000.00
Total Advertising Sales	<u>(4,030.00)</u>	<u>7,200.00</u>	<u>11,230.00</u>
Apparel Sales Receipts	135.00	5,000.00	4,865.00
Contributions/Kickback Income	96.92	10,000.00	9,903.08
Dibs Income	400.00	10,000.00	9,600.00
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration			
Checking Camp	2,340.00	0.00	(2,340.00)
3 vs. 3 League Camp	6,900.00	0.00	(6,900.00)
Youth Stampede Fall Camp	10,527.55	0.00	(10,527.55)
Girls Stampede Fall Camp	2,160.00	0.00	(2,160.00)
Intro to Hockey Camp	5,780.00	0.00	(5,780.00)

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 Four Months Ended October 31, 2019 and 2018**

	July-Oct '19	Budget	Remaining
Mite Skating and Skills	650.00	0.00	(650.00)
Stampede Summer Camps	2,650.00	0.00	(2,650.00)
Total Hockey Camp Registration	<u>31,007.55</u>	<u>43,800.00</u>	<u>12,792.45</u>
Hockey Registration			
Recreation League	1,587.25	0.00	(1,587.25)
Regular Season	242,706.39	248,000.00	5,293.61
Total Hockey Registration	<u>244,293.64</u>	<u>248,000.00</u>	<u>3,706.36</u>
Hockey Tryouts	2,560.00	0.00	(2,560.00)
Ice Time	1,090.00	15,000.00	13,910.00
Interest Receipts	39.63	0.00	(39.63)
Pins - Hockey Income	20.00	0.00	(20.00)
Skating Treadmill Income	1,069.50	1,200.00	130.50
Skating Treadmill Expenses	(954.00)	(1,080.00)	(126.00)
Tournament Income			
State Tournament	0.00	10,200.00	10,200.00
Total Tournament Income	<u>0.00</u>	<u>10,200.00</u>	<u>10,200.00</u>
 Total Program Revenue	 <u>280,728.24</u>	 <u>293,520.00</u>	 <u>12,791.76</u>
 Program Expenses - Direct			
Training Camp Expenses	2,500.00	0.00	(2,500.00)
Equipment	7,017.82	0.00	(7,017.82)
Advertising - Hockey	2,302.66	5,000.00	2,697.34
Apparel - Hockey	45,942.50	3,000.00	(42,942.50)
 Coaches			
Payroll Taxes - Coaches	235.59	0.00	(235.59)
Wages - Coaches	4,150.00	50,000.00	45,850.00
Coaches Travel & Expense	0.00	45,000.00	45,000.00
Total Coaches	<u>4,385.59</u>	<u>95,000.00</u>	<u>90,614.41</u>
Coordinators	0.00	11,000.00	11,000.00
Depreciation - Hockey	10,459.29	30,000.00	19,540.71
Evaluators	2,075.92	6,000.00	3,924.08
Grow the Game/Back to School	0.00	3,000.00	3,000.00
Health Insurance - Hockey	2,485.49	5,700.00	3,214.51
Hockey Pins Expense-Tourney	0.00	1,600.00	1,600.00
Ice Time Expense	7,770.00	250,000.00	242,230.00
New Jerseys	0.00	33,000.00	33,000.00
Merchant Deposit Fees	85.84	1,000.00	914.16
Miscellaneous - Hockey	393.73	0.00	(393.73)
Misc. Membership/Recruitment	0.00	2,000.00	2,000.00
Officials	250.00	26,000.00	25,750.00
Officials/Misc-Tournament Hosting	0.00	2,500.00	2,500.00
Participation Gifts	0.00	1,500.00	1,500.00
Payroll Taxes - Hockey	0.00	15,000.00	15,000.00

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 Four Months Ended October 31, 2019 and 2018**

	July-Oct '19	Budget	Remaining
Positive Coaching Alliance	0.00	4,000.00	4,000.00
Registration	0.00	18,000.00	18,000.00
Special Events	994.28	0.00	(994.28)
Staff Development	2,300.00	0.00	(2,300.00)
Supplies - Hockey	0.00	8,000.00	8,000.00
Tournament Entry Fees	36,955.48	90,000.00	53,044.52
Tournaments - State Entries	0.00	5,000.00	5,000.00
Tournament Expenses	9,450.00	0.00	(9,450.00)
Travel Expenses - Hockey Director	0.00	2,000.00	2,000.00
USA Hockey & NDAHA	0.00	800.00	800.00
Bonus - Hockey Director	500.00	0.00	(500.00)
Wages - Hockey Director	28,722.52	85,000.00	56,277.48
<b>Total Program Expenses - Direct</b>	<u>164,591.12</u>	<u>704,100.00</u>	<u>539,508.88</u>
<b>Program Expenses - Indirect</b>			
Computer - Hockey	127.72	0.00	(127.72)
Copier/Printing- Hockey	120.49	650.00	529.51
Facilities Expenses	41.10	0.00	(41.10)
Insurance	0.00	2,200.00	2,200.00
Insurance-Workers Comp	0.00	2,000.00	2,000.00
Meeting Expenses	0.00	500.00	500.00
Miscellaneous	0.00	2,000.00	2,000.00
Office Fit-up	162.01	0.00	(162.01)
Office Rent - Hockey	2,390.00	9,300.00	6,910.00
Office Supplies/Postage - Hockey	1,949.68	1,500.00	(449.68)
Payroll Taxes - Office Staff	3,672.05	0.00	(3,672.05)
Professional Fees - Hockey	2,768.29	5,000.00	2,231.71
Software	2,041.81	1,000.00	(1,041.81)
Sports Engine Processing Fees	8,750.98	0.00	(8,750.98)
Telephone/Data - Hockey	612.54	2,550.00	1,937.46
Wages - Business Manager	14,996.50	41,250.00	26,253.50
<b>Total Program Expenses - Indirect</b>	<u>37,633.17</u>	<u>67,950.00</u>	<u>30,316.83</u>
<b>Total Program Expenses</b>	<u>202,224.29</u>	<u>772,050.00</u>	<u>569,825.71</u>
<b>Net Program Revenue/Expense</b>	<u>78,503.95</u>	<u>(478,530.00)</u>	<u>(557,033.95)</u>
<b>Change in Net Assets</b>	<u>\$ 258,714.82</u>	<u>\$ 139,060.00</u>	<u>\$ (119,654.82)</u>

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