

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, July 18<sup>th</sup>, 2022 at 6 p.m.

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

### Board Members:

*Present:* Scott Haider, Alex Aughinbaugh, Adam Guy, Sarah Elkins, Kelly Kisell, James Cailao, Seth Rehm, Ryan Thayer, Eric Nelson

*Absent:* Brett Anderson, Kristen Cigelske

### Others Present:

*Executive Director:* Jeremy Jorgenson

*Assistant Hockey Director:* Zach Feltman

*Charitable Gaming Director:* Jason Campbell

**Members Present:** None

## PROCEEDINGS:

**Meeting called to order** at 6:01 p.m. by President Scott Haider

### Minutes Approval: June 20<sup>th</sup>, 2022

Haider

Aughinbaugh made a motion to approve the June 20<sup>th</sup>, 2022 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Cailao. Approved by all; motion was passed without dissent.

### May 2022 Financials

Guy

At the time of the meeting financial information for May 2022 had not yet been received by Jorgenson or any other members of the WFHA Board of Directors. Once the financial information is received and disseminated board members are asked to review the information and address any concerns or questions with the appropriate board member. If needed concerns or issues will be addressed during the August 18<sup>th</sup>, 2022 board meeting.

*The financial information for May 2022 was received in the afternoon of July 19<sup>th</sup>, 2022. The documents are attached to the minutes.*

### Executive Director Updates

Jorgenson

Jorgenson presented the board with updates on several ongoing topics. The feasibility study, being conducted by PACE Fundraising, began in early July with the first portion of interviews being scheduled. The study is expected to last 3 months and will help to explore future opportunities that WFHA is interested in pursuing. After the Fourth of July holiday there will be a resuming schedule of meetings with the Fargo Parks and West Fargo Public Schools. Updates to the committees involved with those projects will be sent after the next scheduled meeting for later this week. The gaming ICM is continuing to progress with the next meeting scheduled for July 19<sup>th</sup>. Jorgenson, Campbell and Tyson Nelson have been meeting regularly to revise the document and thoroughly review each portion in detail. Estimated completion is at about 30%. The upcoming meeting will include the gaming auditor to review the most current edits and provide feedback. The billing for legal advising is well under the allocated amount for the project.

Jorgenson shared that the new travel jerseys for the 2022-2023 season have arrived much earlier than anticipated due to the timely ordering that was implemented in preparation for possible supply chain issues. Staff will now need to begin unpacking the jerseys to ensure that the invoices are matching with the received product. Several ideas for the start of

the season were shared which will include a jersey reveal in early October via a video production that will be released through social media channels that WFHA utilizes.

The application process for the new WFHA Hockey Director closed on July 18<sup>th</sup>. A total of 72 applications were received with the selection pool narrowed down to 20 applicants. Jorgenson feels strongly that the benefit package WFHA is able to offer was helpful in garnering a wide variety of qualified applicants. Jorgenson, Haider and the interview committee will be completing the next steps in the process within the next few weeks.

Jorgenson briefed the board on a topic that was brought to his attention regarding a Lifetime Facility Fee implemented in 2013. Jorgenson has completed some research into the original policy and Nelson was also able to contribute some background information as well. Further discussion and questions were raised regarding the original policy, benefits and extenuating circumstances with the applicable discounts. While Jorgenson continues to investigate the agreement and terms as related to all currently applicable parties any decisions regarding the Lifetime Facility Fee will be tabled for a future meeting.

## **Hockey Operations**

**Feltman**

Feltman provided an update on the Stampede Summer Academy with the start of Session 2. Most of the camp formats have remained similar to the way they were conducted in the first session with many of the coaches returning from the first session as well. Camp participants are a mix of returning and new participants. All levels, with the exceptions of the girls 10U, 12U and 15U, were full with some sessions allowing extra participants beyond the original registration allotment. There are 3 more weeks of camp remaining for the Stampede Summer Hockey Academy.

Ice rentals continue to grow with the unavailability of ice at the West Fargo Sports Arena through August and possibly into September. Feltman continues to receive inquiries on ice rentals and is also working to complete invoicing to outside rentals. After the required number of fulfillment hours in ice rental between WFHA and outside parties we will cost share the ice rental amounts with West Fargo Parks. Looking towards fall camps Feltman is scheduling the needed ice time for all of the sessions that WFHA is offering along with reaching out to the High School teams as well in the event that the Sports Arena is unable to offer ice time. As a result of the ice issues at the Sports Arena the Checking Camp and Clinic will be moved to Veterans Arena.

Feltman briefed the board on the August and Fall camps. Registration activity for the August camps is currently trending on the lower side (3v3 and Skills & Small Area Games) with Fall camps receiving more registration. He will attempt to readvertise the camp opportunities to remind membership of the upcoming opportunities. Intro to Hockey sessions have been posted with 43 participants signed up and availability for a total of 100 participants. Last year the program saw about 90 kids participate. The equipment bags for the Intro to Hockey participants just arrived today with a total of 72 boxes being received. Jorgenson shared that he was able to recruit a sponsor to help support WFHA with the costs of providing the equipment bags to participants. With the rise in equipment prices WFHA is offering 2 registration options, one of which is a \$50 fee if equipment is requested and an incentive to receive the fee back is the family chooses not to play and the equipment is returned.

2022-2023 season registration opened on July 1<sup>st</sup>, 2022 with an early bird discount being offered until July 15<sup>th</sup>. In the early bird registration window 515 players registered for the upcoming season. That is comparable with the first two weeks of registration last year which accounted for 519 players. At the end of the day on July 18<sup>th</sup> a total of 523 players were signed up for the 2022-2023 season. The West Fargo Winter Classic has a total of 10 teams currently registered with representation from West Fargo, Grand Forks, Blaine, Bemidji, Sioux Falls, Mankato, St. Cloud and Brainerd. Openings remain for 6 more teams and Feltman hopes to have a minimum of 12 teams for the tournament.

In preparation for the 2022-2023 season, he has reached out to former non-parent coaching staff from the 2021-2022 season to gauge the interest in returning coaches. Feltman is also working on current recruiting efforts and hoping for an ideal representation of 2 non-parent and 1 parent coach at the Bantam and Peewee levels. He would like to have 3 coaches for each of the 6 Bantam teams and 7 Peewee teams. Junior Gold currently has a coach for those that are interested in pursuing the new opportunity for the upcoming year.

**Gaming Operations****Campbell**

Campbell shared updates with the board on the SouthTown PourHouse Golf Tournament. The event will be held on August 31<sup>st</sup>, 2022 at Rose Creek Golf Course. Interested teams can sign up in person at SouthTown PourHouse. WFHA has added a new gaming site, Pit 88, in Amenia, ND. The site currently has e-tabs and hard card paper pull tabs available. Rookies has added more e-tab machines to those currently at the location. M&J Saloon has adjusted the location of the gaming in the establishment with e-tab machines remaining in the bar while pull tabs and blackjack have moved to the previous location of the off-sale merchandise. That site is also in need of a new bingo machine. Campbell stated that the cost of a new machine can run from \$9,000 to \$15,000. The number boards for bingo games are still in working condition and do not need to be replaced. A new bingo machine will also expedite the process of recording the numbers for the 80 to 90 bingo games that are conducted daily. Currently the record keeping process is being done by employees through a hand written method.

Haider made a motion to approve funding up to \$15,000 for the acquisition and installation of a new bingo machine for M&J Saloon. Motion was seconded by Aughinbaugh. Approved by all; motion was passed without dissent.

**Old Business: PACE Fundraising****Haider/Jorgenson**

The Feasibility Study is underway and has an expected completion date of early October. Haider and Jorgenson have met with the group conducting the study as it progresses and will continue to do so providing updates to the board as necessary. After the results of the study are available, WFHA and the board will be able to choose a direction to proceed with the support of PACE Fundraising.

Kisell exited the room at 7:01 p.m.

**Hockey Director Replacement Search & Hiring****Haider**

Haider provided an overview of the hiring process for the new WFHA Hockey Director. A committee with a wide variety of backgrounds has been compiled to assist with the search and initial interviews. A total of 72 applications were received and have been narrowed down significantly. Phone interviews were conducted first with in-person interviews being scheduled over the next few weeks to select a final pool of candidates that will come before the board. Applicants represented a wide variety of backgrounds, ages, experience and geographical locations. A projected timeline is in place with the hope that the new hockey director is hired and in place by mid-August.

**Annual Board Member Requirements****Elkins**

Kisell entered the room at 7: 14 p.m.

Elkins reviewed the annual certification requirements that each board member is to complete to remain in good standing. Board members are asked to register with USA Hockey, complete a background check every two years, complete Safesport Core Training or a Refresher Course each year as well as a Code of Conduct and Conflict of Interest form. Reimbursements are given for any components that require a fee. Those who are coaches and also serve as board members only have to complete this requirement once. Wilson will be able to track the completion of tasks and assist board members with any questions. The deadline to complete all of the requirements is September 1<sup>st</sup>, 2022.

**Meeting Adjournment****Haider**

**Meeting was adjourned at 7:17 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  
 May 31, 2022 and 2021

	2022	2021
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 214,084.00	\$ 216,174.00
WSB-Club Account	291,754.01	249,761.70
WSB-Gaming Account	1,518,309.84	970,161.86
WSB-Trust Account	1,728,518.62	859,274.28
WSB-Future Savings Account	157,913.93	157,568.69
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>3,910,709.29</u>	<u>2,453,069.42</u>
Accounts Receivable		
Advertising Receivable	<u>600.00</u>	<u>3,400.00</u>
Total Accounts Receivable	<u>600.00</u>	<u>3,400.00</u>
Other Current Assets		
Prepaid Expenses	18,855.95	0.00
Prepaid Insurance	645.16	2,929.06
Prepaid Rent	5,625.00	5,550.00
Prepaid Tournament Expenses	61,035.00	9,990.00
Gaming Inventory	<u>3,407.40</u>	<u>3,888.10</u>
Total Other Current Assets	<u>89,568.51</u>	<u>22,357.16</u>
Total Current Assets	<u>4,000,877.80</u>	<u>2,478,826.58</u>
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	<u>(234,471.85)</u>	<u>(225,175.92)</u>
Total Fixed Assets	<u>5,724.75</u>	<u>18,945.68</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 4,006,602.55</u></u>	<u><u>\$ 2,497,772.26</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  
 May 31, 2022 and 2021

	2022	2021
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 35,839.57	\$ 6,481.39
Accrued Gaming Tax	85,889.20	94,109.96
Accrued Wages	19,187.19	12,733.39
Child Support Payable	0.00	165.05
Payroll Liabilities	15,228.10	15,004.93
Unearned Revenue - Registration	83,310.00	0.00
	<u>239,454.06</u>	<u>128,494.72</u>
Total Current Liabilities	<u>239,454.06</u>	<u>128,494.72</u>
Total Liabilities	<u>239,454.06</u>	<u>128,494.72</u>
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	1,380,359.21	1,382,522.17
	<u>3,767,148.49</u>	<u>2,369,277.54</u>
Total Net Assets	<u>3,767,148.49</u>	<u>2,369,277.54</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 4,006,602.55</u></u>	<u><u>\$ 2,497,772.26</u></u>

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (5,555.00)	\$ (69,768.47)	\$ 0.00
Bingo	38,131.00	328,043.00	33,698.16
Blackjack & Paddlewheel	13,249.00	241,505.50	22,565.00
Daubers	260.39	3,194.00	272.07
Etabs	240,393.75	3,010,946.75	253,039.87
Gun Raffle Income Receipts	(9,945.00)	267,175.00	75.00
Gun Raffle Prizes Exp	(410.65)	(173,585.14)	0.00
Poker Tournament Proceeds	0.00	2,675.62	0.00
Prize Boards	0.00	2,225.00	0.00
Pull Tabs	28,984.00	313,259.42	37,543.06
Winter/Fall Raffle Receipts	0.00	225,400.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	(65,712.38)	(500.00)
	<u>305,107.49</u>	<u>4,085,358.30</u>	<u>346,693.16</u>
Total Net Gaming Proceeds	<u>305,107.49</u>	<u>4,085,358.30</u>	<u>346,693.16</u>
Gaming Expenses - Direct			
Etab Credit	0.00	(38,837.50)	0.00
Bad Debt Expense	(100.00)	(100.00)	0.00
Prize Board Prizes	0.00	2,323.06	3,040.23
Bingo Cards	1,307.90	11,022.20	0.00
Etab Expense	81,955.48	794,666.47	78,280.67
Gaming Licenses & Fees	700.00	550.00	700.00
Gaming Tax	42,944.48	452,014.41	47,054.67
Gaming Supplies	3,364.92	11,547.04	47.16
Gun Raffle Advertising	0.00	3,460.42	15.28
Miscellaneous - Gaming	0.00	31.00	31.30
Payroll Taxes - Gaming	5,894.62	67,784.79	5,907.74
Pull Tabs Expense	1,161.61	15,115.50	501.99
Raffle Wheel Tickets	0.00	1,107.12	0.00
Rent - Gaming	8,310.00	92,810.00	9,185.00
Security	2,664.00	15,078.27	2,958.80
Wages - Gaming	27,771.61	264,827.33	22,407.72
	<u>175,974.62</u>	<u>1,693,400.11</u>	<u>170,130.56</u>
Total Gaming Expenses - Direct	<u>175,974.62</u>	<u>1,693,400.11</u>	<u>170,130.56</u>
Gaming Expenses - Indirect			
401k Match	1,731.79	5,683.64	0.00
Accounting - Gaming	1,640.79	22,899.48	2,450.00
Background Checks - Gaming	30.00	165.00	15.00
Bank Service Charges - Gaming	0.00	(30.54)	0.00
Benefit Admin Fees	0.00	668.63	0.00
Computer Hardware	0.00	64.49	0.00
Copier Lease - Gaming	93.30	1,209.96	78.42
Depreciation - Gaming	371.99	5,598.56	738.90

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021
Gain/Loss on sale of Assets	0.00	(3,500.00)	0.00
Gaming Mileage	293.06	3,380.14	175.17
Health Insurance - Gaming	1,850.80	20,619.43	(33.10)
Insurance - Gaming	322.58	6,662.45	1,612.79
Interest Expense	0.00	84.53	0.00
Meals and Entertainment	0.00	1,008.00	0.00
Miscellaneous (Shared) - Gaming	3,993.03	6,048.03	0.00
Office Fit-Up	0.00	1,312.70	0.00
Office Rent - Gaming	1,047.50	9,342.50	775.00
Office Supplies/Postage - Gaming	289.79	3,974.77	304.56
Office Telephone/Data - Gaming	340.17	4,178.72	225.00
Payroll Tax - Manager & Office	1,323.34	16,235.67	866.56
Penalties & Fines	0.00	1,691.00	0.00
Software	505.95	3,470.81	292.58
Uniforms - Gaming	0.00	2,643.40	144.00
Wages - Manager & Office	18,133.99	196,433.31	11,622.60
Wages - Vacation, Train, Count	821.44	7,734.87	660.00
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Total Gaming Expenses - Indirect	32,789.52	317,579.55	19,927.48
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Total Gaming Expenses	208,764.14	2,010,979.66	190,058.04
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Net Gaming Revenue	96,343.35	2,074,378.64	156,635.12
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Program Revenue			
Advertising Income	0.00	5,000.00	0.00
Apparel Income	0.00	813.24	424.07
Charitable Donations	134.05	2,914.91	400.92
Contributions/Kickback Income	0.00	4,051.43	0.00
Dasherboards & Wallboards	2,100.00	46,091.88	(4,450.00)
Dibs Income	4,080.00	12,899.99	2,360.00
Fundraising	0.00	1,242.00	0.00
Hockey Camp Registration	0.00	30,600.32	5,530.00
Ice Time	8,155.80	8,155.80	0.00
Interest Income	0.00	178.56	0.00
Pins - Hockey Income	0.00	(499.04)	0.00
Regular Season	0.00	287,302.54	0.00
Sponsorships	0.00	12,459.00	0.00
State Tournament	0.00	8,484.47	0.00
Winter Classic Tournament	0.00	9,250.00	0.00
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Total Program Revenue	14,469.85	428,945.10	4,264.99
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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 Activities

For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021
<b>Program Expenses - Direct</b>			
Advertising - Hockey	0.00	22,705.22	5,400.00
Apparel Hockey	0.00	5,729.38	0.00
Coaches Travel & Expense	0.00	37,089.77	1,067.67
Depreciation - Hockey	511.65	6,166.13	1,394.92
Evaluators	0.00	4,952.28	0.00
Equipment	193.18	9,288.93	0.00
Equipment Repairs	50.00	22,416.48	0.00
Health Insurance - Hockey	1,560.59	18,131.96	0.00
Hockey Director Travel & Expenses	551.17	772.80	241.82
Ice Time Expense	0.00	293,338.75	0.00
Membership Promo Items	0.00	13,562.86	0.00
Miscellaneous - Hockey	102.06	1,832.22	0.00
New Jerseys	0.00	10,870.98	(400.00)
Officials	0.00	50,101.16	0.00
Payroll Taxes - Coaches	0.00	10,566.69	751.22
Registration	0.00	1,875.00	120.00
Special Event	0.00	527.81	0.00
Staff Development	0.00	300.00	0.00
State Tournament	0.00	1,802.37	9.55
Supplies - Hockey	0.00	2,386.94	0.00
Tournament Entry Fees	0.00	112,351.50	0.00
Training Camp Expenses	369.07	32,273.39	1,519.42
USA Hockey & NDAHA	0.00	12,437.00	0.00
Wages - Coaches	1,028.57	133,343.67	642.86
Wages - Hockey Director	7,679.87	82,632.28	7,456.19
Winter Classic Tournament	0.00	1,341.74	0.00
	<u>12,046.16</u>	<u>888,797.31</u>	<u>18,203.65</u>
<b>Total Program Expenses - Direct</b>			
<b>Program Expenses - Indirect</b>			
401k Match	277.32	693.52	0.00
Bank Service Charges	0.00	391.83	0.00
Benefit Plan Fees	0.00	668.63	0.00
Computer - Hockey	0.00	64.11	0.00
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	93.30	1,305.82	182.16
Facility Expenses	0.00	2,235.75	0.00
Insurance - Hockey	322.59	6,758.53	171.91
Interest Expense	0.00	3.22	0.00
Meeting Expenses	66.35	2,598.75	0.00
Office Fit-Up	0.00	1,350.19	0.00
Office Furniture	0.00	784.85	0.00
Office Rent - Hockey	1,047.50	8,567.50	775.00
Office Supplies/Postage - Hockey	0.00	1,585.89	400.14

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021
Payroll Taxes - Office Staff	1,274.87	17,363.37	2,664.45
Professional Fees - Hockey	1,640.79	27,042.11	2,327.00
Software	1,638.16	7,920.02	136.50
Sports Engine Processing Fees	483.00	17,018.07	326.41
Telephone/Data - Hockey	340.17	3,934.73	75.00
Wages - Business Manager	<u>10,645.62</u>	<u>131,880.33</u>	<u>5,824.17</u>
Total Program Expenses - Indirect	<u>17,829.67</u>	<u>234,167.22</u>	<u>12,882.74</u>
Total Program Expenses	<u>29,875.83</u>	<u>1,122,964.53</u>	<u>31,086.39</u>
Net Program Revenue/Expense	<u>(15,405.98)</u>	<u>(694,019.43)</u>	<u>(26,821.40)</u>
Change in Net Assets Without Restriction	<u>\$ 80,937.37</u>	<u>\$ 1,380,359.21</u>	<u>\$ 129,813.72</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES  
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## SUPPLEMENTARY INFORMATION

# West Fargo Hockey Association, Inc.

## Remaining Budget Analysis

For the Eleven Months Ended May 31, 2022

	July '21 - May '22	Annual Budget		Budget Remaining
Gaming Revenue/Expense				
Net Gaming Proceeds				
Bingo Prize Exp	\$ (69,768.47)	\$ 0.00	\$	69,768.47
Prize Boards	2,225.00	0.00		(2,225.00)
Bingo	328,043.00	275,000.00		(53,043.00)
Blackjack & Paddlewheel	241,505.50	267,000.00		25,494.50
Daubers	3,194.00	1,700.00		(1,494.00)
Etabs	3,010,946.75	1,725,000.00		(1,285,946.75)
Gun Raffle Receipts	267,175.00	240,000.00		(27,175.00)
Gun Raffle Prizes	(173,585.14)	(180,600.00)		(7,014.86)
Meat Raffle Receipts	0.00	10,000.00		10,000.00
Meat Raffle Prizes	0.00	(3,500.00)		(3,500.00)
Poker	2,675.62	3,750.00		1,074.38
Pull Tabs	313,259.42	296,000.00		(17,259.42)
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	225,400.00	200,000.00		(25,400.00)
Winter/Fall Raffle Prizes Exp	<u>(65,712.38)</u>	<u>(52,500.00)</u>		<u>13,212.38</u>
 Total Net Gaming Proceeds	 <u>4,085,358.30</u>	 <u>2,804,350.00</u>		 <u>(1,281,008.30)</u>
 Gaming Expenses - Direct				
Etab Credit	(38,837.50)	0.00		38,837.50
Bad Debt Expense	(100.00)	0.00		100.00
Prize Board Prizes	2,323.06	0.00		(2,323.06)
Bingo Cards	11,022.20	0.00		(11,022.20)
Etab Expense	794,666.47	399,800.00		(394,866.47)
Gaming Licenses & Fees	550.00	1,650.00		1,100.00
Gaming Tax	452,014.41	323,675.75		(128,338.66)
Gaming Supplies	11,547.04	99,200.00		87,652.96
Gun Raffle Advertising	3,460.42	1,000.00		(2,460.42)
Miscellaneous	31.00	0.00		(31.00)
Payroll Taxes - Gaming	67,784.79	79,597.50		11,812.71
Pull Tabs Expense	15,115.50	350.00		(14,765.50)
Raffle Wheel Tickets	1,107.12	0.00		(1,107.12)
Rent - Gaming	92,810.00	102,120.00		9,310.00
Security	15,078.27	19,475.00		4,396.73
Wages - Gaming	<u>264,827.33</u>	<u>260,600.00</u>		<u>(4,227.33)</u>
 Total Gaming Expenses - Direct	 <u>1,693,400.11</u>	 <u>1,287,468.25</u>		 <u>(405,931.86)</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 Eleven Months Ended May 31, 2022

	July '21 - May '22	Budget	Remaining
Gaming Expenses - Indirect			
401k Match	5,683.64	0.00	(5,683.64)
Benefit Admin Fee	668.63	0.00	(668.63)
Accounting - Gaming	22,899.48	30,000.00	7,100.52
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	165.00	500.00	335.00
Bank Service Charges - Gaming	(30.54)	250.00	280.54
Copier Lease - Gaming	1,209.96	2,000.00	790.04
Depreciation - Gaming	5,598.56	11,000.00	5,401.44
Gain/Loss on Sale of Assets	(3,500.00)	0.00	3,500.00
Gaming Mileage	3,380.14	0.00	(3,380.14)
Health Insurance - Gaming	20,619.43	19,600.00	(1,019.43)
Insurance - Gaming	4,933.45	7,700.00	2,766.55
Insurance - Workers Comp	1,729.00	2,000.00	271.00
Interest Expense - Gaming	84.53	0.00	(84.53)
Meals and Entertainment	1,008.00	0.00	(1,008.00)
Miscellaneous (Shared) - Gaming	6,048.03	7,500.00	1,451.97
Office Fit-up	1,312.70	0.00	(1,312.70)
Office Rent - Gaming	9,342.50	10,000.00	657.50
Office Supplies - Computer Hardw	64.49	2,500.00	2,435.51
Office Supplies/Postage - Gamin	3,974.77	6,000.00	2,025.23
Office Telephone/Data - Gaming	4,178.72	2,600.00	(1,578.72)
Payroll Tax - Manager & Office	16,235.67	14,300.00	(1,935.67)
Penalties & Fines	1,691.00	0.00	(1,691.00)
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	3,470.81	2,000.00	(1,470.81)
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	196,433.31	167,500.00	(28,933.31)
Wages - Vacation, Train, Count	7,734.87	10,000.00	2,265.13
	<u>317,579.55</u>	<u>310,950.00</u>	<u>(6,629.55)</u>
Total Gaming Expenses - Indirect	<u>317,579.55</u>	<u>310,950.00</u>	<u>(6,629.55)</u>
	<u>2,010,979.66</u>	<u>1,598,418.25</u>	<u>(412,561.41)</u>
Total Gaming Expenses	<u>2,010,979.66</u>	<u>1,598,418.25</u>	<u>(412,561.41)</u>
Net Gaming Revenue	<u>2,074,378.64</u>	<u>1,205,931.75</u>	<u>(868,446.89)</u>
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	813.24	2,000.00	1,186.76
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	2,914.91	0.00	(2,914.91)
Contributions/Kickback Income	4,051.43	10,000.00	5,948.57
Dasherboards & Wallboards	46,091.88	50,000.00	3,908.12

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 Eleven Months Ended May 31, 2022

	July '21 - May '22	Budget	Remaining
Dibs Income	12,899.99	5,000.00	(7,899.99)
Fundraising	1,242.00	0.00	(1,242.00)
Hockey Camp Registration	30,600.32	43,800.00	13,199.68
Ice Time	8,155.80	7,500.00	(655.80)
Interest Receipts	178.56	150.00	(28.56)
Pins	(499.04)	0.00	499.04
Sponsorships	12,459.00	10,000.00	(2,459.00)
State Tournament	8,484.47	15,000.00	6,515.53
Total Hockey Registration	287,302.54	265,000.00	(22,302.54)
Winter Classic Tournament	9,250.00	0.00	(9,250.00)
	<hr/>	<hr/>	<hr/>
Total Program Revenue	428,945.10	398,450.00	(30,495.10)
Program Expenses - Direct			
Advertising - Hockey	22,705.22	7,500.00	(15,205.22)
Apparel - Hockey	5,729.38	7,500.00	1,770.62
Camp Expenses	32,273.39	0.00	(32,273.39)
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Coaches Travel & Expense	37,089.77	75,000.00	37,910.23
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	6,166.13	30,000.00	23,833.87
Equipment	9,288.93	0.00	(9,288.93)
Equipment Repairs	22,416.48	2,500.00	(19,916.48)
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	18,131.96	19,000.00	868.04
Ice Time Expense	293,338.75	265,000.00	(28,338.75)
Membership Promo Items	13,562.86	0.00	(13,562.86)
Miscellaneous - Hockey	1,832.22	1,000.00	(832.22)
New Jerseys	10,870.98	10,000.00	(870.98)
Officials	50,101.16	40,000.00	(10,101.16)
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	10,566.69	25,000.00	14,433.31
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
Registration	1,875.00	20,000.00	18,125.00
Special Event	527.81	0.00	(527.81)
Staff Development	300.00	0.00	(300.00)
State Tournament	1,802.37	5,000.00	3,197.63
Supplies - Hockey	2,386.94	15,000.00	12,613.06
Tournament Entry Fees	112,351.50	105,000.00	(7,351.50)
Travel Expenses - Hockey Director	772.80	2,500.00	1,727.20
Winter Classic Tournament	1,341.74	0.00	(1,341.74)
USA Hockey & NDAHA	12,437.00	800.00	(11,637.00)

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 Eleven Months Ended May 31, 2022

	July '21 - May '22	Budget	Remaining
Wages - Coaches	133,343.67	313,960.36	180,616.69
Wages - Hockey Director	<u>82,632.28</u>	<u>86,039.64</u>	<u>3,407.36</u>
 Total Program Expenses - Direct	 <u>888,797.31</u>	 <u>1,053,550.00</u>	 <u>164,752.69</u>
 Program Expenses - Indirect			
401k Match	693.52	0.00	(693.52)
Office Fit-Up	1,350.19	3,000.00	1,649.81
Bank Service Charges	391.83	0.00	(391.83)
Benefit Plan Fees	668.63	0.00	(668.63)
Computer - Hockey(Hardware)	64.11	5,000.00	4,935.89
Contributions	2,000.00	0.00	(2,000.00)
Copier/Printing- Hockey	1,305.82	650.00	(655.82)
Facility Expenses	2,235.75	0.00	(2,235.75)
Insurance - Hockey	5,029.52	2,500.00	(2,529.52)
Insurance-Workers Comp	1,729.01	2,500.00	770.99
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	2,598.75	4,500.00	1,901.25
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	8,567.50	10,000.00	1,432.50
Office Supplies/Postage - Hockey	1,585.89	5,000.00	3,414.11
Payroll Taxes - Office Staff	17,363.37	25,000.00	7,636.63
Professional Fees - Hockey	27,042.11	15,000.00	(12,042.11)
Software	7,920.02	2,500.00	(5,420.02)
Sports Engine Processing Fees	17,018.07	2,500.00	(14,518.07)
Telephone/Data - Hockey	3,934.73	3,500.00	(434.73)
Wages - Business Manager	<u>131,880.33</u>	<u>0.00</u>	<u>(131,880.33)</u>
 Total Program Expenses - Indirect	 <u>234,167.22</u>	 <u>84,150.00</u>	 <u>(150,017.22)</u>
 Total Program Expenses	 <u>1,122,964.53</u>	 <u>1,137,700.00</u>	 <u>14,735.47</u>
 Net Program Revenue/Expense	 <u>(694,019.43)</u>	 <u>(739,250.00)</u>	 <u>(45,230.57)</u>
 Change in Net Assets	 <u>\$ 1,380,359.21</u>	 <u>\$ 466,681.75</u>	 <u>\$ (913,677.46)</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 Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 13,757.00	\$ 126,542.00	\$ 15,245.75	\$ 100,000.00	\$ (26,542.00)
Pulltabs	<u>1,984.00</u>	<u>23,509.46</u>	<u>2,347.00</u>	<u>21,000.00</u>	<u>(2,509.46)</u>
Total Net Gaming Proceeds	<u>15,741.00</u>	<u>150,051.46</u>	<u>17,592.75</u>	<u>121,000.00</u>	<u>(29,051.46)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	3,768.07	33,695.48	4,195.42	25,000.00	(8,695.48)
Gaming Licenses & Fees	100.00	100.00	100.00	150.00	50.00
Gaming Supplies	0.00	250.00	0.00	1,000.00	750.00
Gaming Tax	1,369.79	16,157.62	1,185.53	15,000.00	(1,157.62)
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	498.16	2,802.50	498.16	0.00	(2,802.50)
Rent - Gaming	550.00	6,050.00	300.00	6,600.00	550.00
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>6,286.02</u>	<u>57,955.60</u>	<u>6,279.11</u>	<u>47,860.00</u>	<u>(10,095.60)</u>
Net Gaming Revenue/Expense	<u>\$ 9,454.98</u>	<u>\$ 92,095.86</u>	<u>\$ 11,313.64</u>	<u>\$ 73,140.00</u>	<u>\$ (18,955.86)</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 Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 4,923.00	\$ 56,502.50	\$ 9,881.00	\$ 0.00	\$ (56,502.50)
Etabs	0.00	0.00	(12,193.63)	60,000.00	60,000.00
Pull Tabs	<u>2,095.00</u>	<u>29,970.30</u>	<u>3,678.00</u>	<u>15,000.00</u>	<u>(14,970.30)</u>
Total Net Gaming Proceeds	<u>7,018.00</u>	<u>86,472.80</u>	<u>1,365.37</u>	<u>75,000.00</u>	<u>(11,472.80)</u>
Gaming Expenses - Direct					
Bad Debt Expense	(100.00)	(100.00)	0.00	0.00	100.00
Etab Expense	0.00	0.00	(159.16)	0.00	0.00
Gaming License & Fees	100.00	100.00	100.00	150.00	50.00
Gaming Tax	812.73	9,470.10	1,038.89	8,250.00	(1,220.10)
Gaming Supplies	0.00	1,203.86	0.00	1,800.00	596.14
Payroll Taxes - Gaming	703.49	6,610.62	670.55	6,875.00	264.38
Pull Tabs Expense	91.35	1,626.78	(2.93)	1,200.00	(426.78)
Rent - Gaming	475.00	5,225.00	475.00	5,700.00	475.00
Security	374.40	1,967.40	476.16	2,700.00	732.60
Wages - Gaming	<u>2,688.06</u>	<u>23,633.00</u>	<u>1,924.45</u>	<u>25,000.00</u>	<u>1,367.00</u>
Total Gaming Expenses - Direct	<u>5,145.03</u>	<u>49,736.76</u>	<u>4,522.96</u>	<u>51,675.00</u>	<u>1,938.24</u>
Net Gaming Revenue/Expense	<u>\$ 1,872.97</u>	<u>\$ 36,736.04</u>	<u>\$ (3,157.59)</u>	<u>\$ 23,325.00</u>	<u>\$ (13,411.04)</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 - Happy Trails**  
For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 4,033.50	\$ 63,685.00	\$ 2,691.50	\$ 45,000.00	\$ (18,685.00)
Pull Tabs	<u>1,220.00</u>	<u>10,158.00</u>	<u>1,457.00</u>	<u>10,000.00</u>	<u>(158.00)</u>
Total Net Gaming Proceeds	<u>5,253.50</u>	<u>73,843.00</u>	<u>4,148.50</u>	<u>55,000.00</u>	<u>(18,843.00)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(4,440.00)	0.00	0.00	4,440.00
Etab Expense	1,655.55	16,842.62	970.52	4,000.00	(12,842.62)
Gaming Licenses & Fees	0.00	0.00	0.00	300.00	300.00
Gaming Tax	710.67	8,064.54	0.00	6,050.00	(2,014.54)
Gaming Supplies	0.00	0.00	0.00	100.00	100.00
Pull Tabs Expense	0.00	990.55	0.00	900.00	(90.55)
Rent - Gaming	<u>550.00</u>	<u>6,200.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>(4,700.00)</u>
Total Gaming Expenses - Direct	<u>2,916.22</u>	<u>27,657.71</u>	<u>2,470.52</u>	<u>12,850.00</u>	<u>(14,807.71)</u>
Net Gaming Revenue/Expense	<u>\$ 2,337.28</u>	<u>\$ 46,185.29</u>	<u>\$ 1,677.98</u>	<u>\$ 42,150.00</u>	<u>\$ (4,035.29)</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 Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ (2,500.00)	\$ 2,500.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	446.00	33,316.00	6,931.00	55,000.00	21,684.00
Etabs	36,635.00	504,656.00	41,016.50	320,000.00	(184,656.00)
Pull Tabs	4,996.00	41,210.75	6,392.00	55,000.00	13,789.25
Winter/Fall Raffle Receipts	0.00	225,400.00	0.00	200,000.00	(25,400.00)
Winter Raffle Prizes Exp	<u>0.00</u>	<u>(63,662.38)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>11,162.38</u>
<b>Total Net Gaming Proceeds</b>	<u>42,077.00</u>	<u>738,420.37</u>	<u>56,839.50</u>	<u>577,500.00</u>	<u>(160,920.37)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Etab Expense	16,132.94	128,731.41	12,644.80	82,000.00	(46,731.41)
Gaming Licenses & Fees	100.00	100.00	100.00	150.00	50.00
Gaming Tax	11,393.33	90,380.83	6,143.30	55,000.00	(35,380.83)
Gaming Supplies	0.00	168.23	0.00	2,500.00	2,331.77
Payroll Taxes - Gaming	699.23	9,312.99	920.32	13,000.00	3,687.01
Pull Tabs Expense	104.60	2,250.79	0.00	7,500.00	5,249.21
Raffle Wheel Tickets	0.00	1,107.12	0.00	0.00	(1,107.12)
Rent	1,025.00	11,275.00	975.00	12,300.00	1,025.00
Security	475.20	2,617.20	428.80	3,000.00	382.80
Wages-Gaming	<u>3,131.37</u>	<u>28,864.82</u>	<u>2,652.03</u>	<u>28,000.00</u>	<u>(864.82)</u>
<b>Total Gaming Expenses - Direct</b>	<u>33,061.67</u>	<u>271,908.39</u>	<u>23,864.25</u>	<u>203,450.00</u>	<u>(68,458.39)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 9,015.33</u>	<u>\$ 466,511.98</u>	<u>\$ 32,975.25</u>	<u>\$ 374,050.00</u>	<u>\$ (92,461.98)</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 Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 3,982.00	\$ 554.00	\$ 8,000.00	\$ 4,018.00
Etabs	0.00	35,605.25	13,417.75	70,000.00	34,394.75
Pull Tabs	0.00	(294.00)	1,071.00	10,000.00	10,294.00
	<u>0.00</u>	<u>39,293.25</u>	<u>15,042.75</u>	<u>88,000.00</u>	<u>48,706.75</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Credit	0.00	(1,540.00)	0.00	0.00	1,540.00
Etab Expense	0.00	13,521.70	3,803.53	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	1,327.55	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	163.26	2,337.50	1,881.08
Pull Tabs Expense	0.00	123.57	(5.38)	350.00	226.43
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	260.37	231.44	1,475.00	1,214.63
Wages - Gaming	0.00	1,149.31	440.25	8,500.00	7,350.69
	<u>0.00</u>	<u>20,285.20</u>	<u>6,460.65</u>	<u>48,492.50</u>	<u>28,207.30</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,008.05</u>	<u>\$ 8,582.10</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 Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 20,704.00	\$ 196,044.00	\$ 14,491.00	\$ 180,000.00	\$ (16,044.00)
Blackjack & Paddlewheel	0.00	22,787.00	3,413.00	30,000.00	7,213.00
Daubers	260.39	3,194.00	272.07	1,700.00	(1,494.00)
Etabs	50,584.00	614,047.25	52,909.25	370,000.00	(244,047.25)
Poker	0.00	2,675.62	0.00	3,750.00	1,074.38
Pull tabs	<u>3,586.00</u>	<u>50,104.25</u>	<u>5,640.00</u>	<u>50,000.00</u>	<u>(104.25)</u>
<b>Total Net Gaming Proceeds</b>	<u>75,134.39</u>	<u>888,852.12</u>	<u>76,725.32</u>	<u>635,450.00</u>	<u>(253,402.12)</u>
<b>Gaming Expenses - Direct</b>					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	1,307.90	10,468.20	0.00	9,000.00	(1,468.20)
Etab Expense	15,809.11	162,702.34	17,535.43	76,000.00	(86,702.34)
Gaming Licenses & Fees	100.00	100.00	100.00	150.00	50.00
Gaming Tax	7,586.75	96,093.39	9,381.07	69,899.50	(26,193.89)
Gaming Supplies	364.92	4,964.44	47.16	2,500.00	(2,464.44)
Miscellaneous - Gaming	0.00	0.00	31.30	0.00	0.00
Payroll Taxes - Gaming	1,832.26	17,371.55	1,488.14	31,625.00	14,253.45
Pull Tabs Expense	0.00	2,430.80	0.00	31,000.00	28,569.20
Rent - Gaming	2,135.00	23,485.00	2,135.00	25,620.00	2,135.00
Security	489.60	2,794.40	536.00	3,000.00	205.60
Wages - Gaming	<u>13,006.77</u>	<u>120,038.54</u>	<u>9,893.14</u>	<u>115,000.00</u>	<u>(5,038.54)</u>
<b>Total Gaming Expenses - Direct</b>	<u>42,632.31</u>	<u>435,448.66</u>	<u>41,147.24</u>	<u>363,794.50</u>	<u>(71,654.16)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 32,502.08</u>	<u>\$ 453,403.46</u>	<u>\$ 35,578.08</u>	<u>\$ 271,655.50</u>	<u>\$ (181,747.96)</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 - Pub West**  
For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo Prize Exp	\$ 0.00	\$ (4,200.00)	\$ 0.00	\$ 0.00	\$ 4,200.00
Bingo	0.00	(280.00)	2,500.00	0.00	280.00
Blackjack & Paddlewheel	730.00	36,190.00	1,058.00	50,000.00	13,810.00
Etabs	38,162.25	481,524.25	36,515.00	250,000.00	(231,524.25)
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	4,076.00	42,239.35	4,906.00	45,000.00	2,760.65
Winter Raffle Prizes Exp	0.00	(2,050.00)	(500.00)	0.00	2,050.00
<b>Total Net Gaming Proceeds</b>	<u>42,968.25</u>	<u>553,423.60</u>	<u>44,479.00</u>	<u>351,500.00</u>	<u>(201,923.60)</u>
<b>Gaming Expenses - Direct</b>					
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	13,413.57	127,786.84	10,691.64	65,000.00	(62,786.84)
Gaming Licenses & Fees	100.00	100.00	100.00	150.00	50.00
Gaming Tax	5,663.55	62,134.00	10,909.79	61,050.00	(1,084.00)
Gaming Supplies	0.00	193.51	0.00	1,000.00	806.49
Payroll Taxes - Gaming	823.03	8,172.29	741.75	8,250.00	77.71
Pull Tabs Expense	91.35	1,612.18	(2.15)	14,000.00	12,387.82
Rent - Gaming	1,325.00	14,575.00	1,325.00	15,900.00	1,325.00
Security	489.60	2,707.90	442.20	3,000.00	292.10
Wages - Gaming	2,527.03	24,865.53	2,089.23	30,000.00	5,134.47
<b>Total Gaming Expenses - Direct</b>	<u>24,433.13</u>	<u>239,040.25</u>	<u>26,297.46</u>	<u>198,350.00</u>	<u>(40,690.25)</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 18,535.12</u>	<u>\$ 314,383.35</u>	<u>\$ 18,181.54</u>	<u>\$ 153,150.00</u>	<u>\$ (161,233.35)</u>

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

**West Fargo Hockey Association, Inc.**  
 Summary Schedule of Activities - Red River Valley Fairgrounds  
 For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ (9,945.00)	\$ 267,175.00	\$ 75.00	\$ 240,000.00	\$ (27,175.00)
Gun Raffle Prizes	(410.65)	(173,585.14)	0.00	(180,600.00)	(7,014.86)
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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Net Gaming Proceeds	<u>(10,355.65)</u>	<u>93,589.86</u>	<u>75.00</u>	<u>81,900.00</u>	<u>(11,689.86)</u>
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	0.00	236.50	0.00	0.00	(236.50)
Gaming Tax	0.00	0.00	4,584.40	5,906.25	5,906.25
Gun Raffle Advertising	0.00	3,460.42	15.28	1,000.00	(2,460.42)
Payroll Taxes - Gaming	0.00	46.37	0.00	0.00	(46.37)
Wages - Gaming	0.00	600.00	0.00	0.00	(600.00)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Gaming Expenses - Direct	<u>0.00</u>	<u>4,343.29</u>	<u>4,599.68</u>	<u>7,056.25</u>	<u>2,712.96</u>
Net Gaming Revenue/Expense	<u>\$ (10,355.65)</u>	<u>\$ 89,246.57</u>	<u>\$ (4,524.68)</u>	<u>\$ 74,843.75</u>	<u>\$ (14,402.82)</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 Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 7,150.00	\$ 80,309.00	\$ 200.00	\$ 50,000.00	\$ (30,309.00)
Etabs	55,693.00	689,931.25	65,350.00	370,000.00	(319,931.25)
Pull Tabs	<u>4,463.00</u>	<u>64,440.49</u>	<u>7,836.06</u>	<u>55,000.00</u>	<u>(9,440.49)</u>
Total Net Gaming Proceeds	<u>67,306.00</u>	<u>834,680.74</u>	<u>73,386.06</u>	<u>475,000.00</u>	<u>(359,680.74)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(12,305.50)	0.00	0.00	12,305.50
Etab Expense	16,853.15	181,418.53	18,641.61	76,000.00	(105,418.53)
Gaming Licenses & Fees	100.00	100.00	100.00	150.00	50.00
Gaming Tax	8,285.43	94,905.71	7,017.32	55,000.00	(39,905.71)
Gaming Supplies	0.00	1,372.87	0.00	1,000.00	(372.87)
Miscellaneous	0.00	31.00	0.00	0.00	(31.00)
Payroll Taxes - Gaming	1,118.90	16,619.12	1,118.37	12,000.00	(4,619.12)
Pull Tabs Expense	376.15	1,892.03	(5.38)	19,000.00	17,107.97
Rent - Gaming	1,225.00	13,475.00	1,000.00	14,700.00	1,225.00
Security	489.60	2,781.00	536.00	4,150.00	1,369.00
Wages - Gaming	<u>3,528.35</u>	<u>36,733.35</u>	<u>2,626.76</u>	<u>34,000.00</u>	<u>(2,733.35)</u>
Total Gaming Expenses - Direct	<u>31,976.58</u>	<u>337,023.11</u>	<u>31,034.68</u>	<u>216,000.00</u>	<u>(121,023.11)</u>
Net Gaming Revenue/Expense	<u>\$ 35,329.42</u>	<u>\$ 497,657.63</u>	<u>\$ 42,351.38</u>	<u>\$ 259,000.00</u>	<u>\$ (238,657.63)</u>

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

**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Activities - Traditions**  
For the One and Eleven Months Ended May 31, 2022 and Month Ended May 31, 2021

	May 2022	July '21 - May '22	May 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (5,555.00)	\$ (65,568.47)	\$ 0.00	\$ 0.00	\$ 65,568.47
Prize Boards	0.00	2,225.00	0.00	0.00	(2,225.00)
Bingo	17,427.00	134,779.00	14,207.16	95,000.00	(39,779.00)
Blackjack & Paddlewheel	0.00	8,419.00	528.00	14,000.00	5,581.00
Etabs	41,529.00	494,955.75	38,087.75	200,000.00	(294,955.75)
Pull Tabs	6,564.00	51,920.82	4,216.00	35,000.00	(16,920.82)
	<u>59,965.00</u>	<u>626,731.10</u>	<u>57,038.91</u>	<u>344,000.00</u>	<u>(282,731.10)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Credit	0.00	(8,252.00)	0.00	0.00	8,252.00
Prize Board Prizes	0.00	2,323.06	3,040.23	0.00	(2,323.06)
Bingo Cards	0.00	361.00	0.00	0.00	(361.00)
Etab Expense	14,323.09	129,967.55	9,956.88	55,000.00	(74,967.55)
Gaming Tax	7,122.23	69,744.39	5,466.82	37,840.00	(31,904.39)
Gaming Licenses & Fees	100.00	(50.00)	100.00	150.00	200.00
Gaming Supplies	3,000.00	3,157.63	0.00	1,500.00	(1,657.63)
Payroll Taxes - Gaming	717.71	9,195.43	805.35	5,500.00	(3,695.43)
Pull Tabs Expense	0.00	1,386.30	19.67	3,500.00	2,113.70
Rent - Gaming	1,025.00	11,275.00	975.00	12,300.00	1,025.00
Security	345.60	1,950.00	308.20	2,150.00	200.00
Wages-Gaming	2,890.03	28,942.78	2,781.86	20,000.00	(8,942.78)
	<u>29,523.66</u>	<u>250,001.14</u>	<u>23,454.01</u>	<u>137,940.00</u>	<u>(112,061.14)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 30,441.34</u>	<u>\$ 376,729.96</u>	<u>\$ 33,584.90</u>	<u>\$ 206,060.00</u>	<u>\$ (170,669.96)</u>

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