

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, October 21, 2019

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

Board Members:

Present: Anthony Houkom, Brent Kuehne, Desirae Holum, Eric Nelson, Shana Wilson, Jareb Raan, Corey Moos, Josh Benson, Joel Honeyman, Brad Saville, Jessi Kuhn

Absent: Ryan Endres, Rob Otterson

Others Present:

Gaming Manager: Jason Campbell

Office Manager: Julie Fraser

Others: Kristen Cigelske; Jennifer Bredahl, *Vitalant*

PROCEEDINGS:

Meeting called to order at 5:55 p.m. by President Joel Honeyman.

Honeyman requested approval of September 2019 board meeting minutes. Approved by all and passed without dissent.

Blood Drive

Julie Fraser

Jennifer Bredahl, representative of Vitalant (previously United Blood Services), engaged Julie Fraser for WFHA to be the first pilot partner for a non-profit fundraiser blood drive. WFHA will earn \$10 for each attempted donation during a blood drive at Veterans Memorial Arena on Nov. 23 as well as every attempted donor that comes into their main location Nov. 22-30. Vitalant will take appointments during picture night, Nov. 5-6 along with walk-in appointments on the 23rd and 22-30th. It was recommended that each donor will receive a hockey t-shirt supporting the blood drive at a cost of \$1.77/shirt that would come from the \$10/donor donation. Bredahl and Fraser will continue to support the blood drive and will work to push all details out to the membership. Board supported this idea and welcome the positive community outreach from our membership.

Angels Affiliate Discussion

Joel Honeyman

Honeyman and Josh Benson attended a meeting with Greg Evenson, President of the North Dakota Amateur Hockey Association (NDAHA), and Jay Marshall, NDAHA Southeast District representative, regarding the Fargo Angels ongoing request for a full affiliate status with NDAHA. NDAHA requested that the board of WFHA take a formal stance regarding the topic. Honeyman requested a discussion regarding the impact WFHA if the affiliation is granted along with a formal vote.

Benson made a motion to draft letter to NDAHA not in support of granting the Fargo Angels full affiliate status within NDAHA. Raan seconded.

Benson exits meeting.

Honeyman asked for a board vote regarding the motion on the table. Board members present voted for the motion except for Houkom who voted against.

Kuhn enters meeting.

Financial Report	Jareb Raan
-------------------------	-------------------

Financial report from accountant Brady Martz was provided to board from Fraser prior to the meeting. Raan opened for questions from the board. Discussions about gaming were had but numbers will be reported in the quarterly review along with official reports on the gun raffle.

General Hockey Kickoff Discussion	Joel Honeyman
--	----------------------

Honeyman inquired with the board and employees regarding the readiness for the season. A high-level overview was provided by Wilson, Holum, Fraser and Cigelski in the absence of Endres and Gregoire.

Annual Taxes	Jareb Raan
---------------------	-------------------

Fraser previously provided the board with a copy of the 2018 taxes for the board to review. Raan opened for questions from the board to which none were asked at that time. Raan will proceed to sign the taxes and they will be filed.

Updated Parent/Guardian Discipline Policy	Brad Saville
--	---------------------

Saville made a motion to amend the current Parent/Guardian Discipline Policy with verbiage citing NDAHA policy on parent-specific behavior as presented to the board. Change of policy was to directly reflect and mirror the NDAHA's rule stating there will be 3 game ban imposed from a child's games if the parent is removed from the arena by an official or Association representative due to inappropriate behavior. Seconded by Kuhn. Approved by all and passed without dissent.

Final Registration Numbers	Julie Fraser
-----------------------------------	---------------------

Fraser reported that current registration numbers were 611 skaters. Eighty five of these players are new to USA Hockey: 65 termite, 4 8U, 11 mite, 2 10U, 2 Squirt and 1 Peewee. Earlier this year, the board approved a \$150 discount for all players New to USA Hockey which was budgeted for \$15,000 and came in at \$12,750.

2019-2020 Scholarship Update	Julie Fraser
-------------------------------------	---------------------

Fraser reported that 10 total scholarships were awarded for the 2019-2020 Regular Season. Of these scholarships, 6 were full and 4 were partial and approved per the criteria approved in 2019. Three of the scholarships came in under unexpected hardships and were approved by the scholarship committee.

Giving Hearts Day 2020**Julie Fraser**

Fraser provided an update on the Giving Hearts Day 2020 goal of \$13,000. This goal was set by planning for 100 new "Introduction to Hockey" kits at \$130 each. More communication will be shared with the membership and alumni once we get closer to the event date of February 13, 2020.

Retired Jersey Sales**Shana Wilson**

Wilson proposed sale of both throwback and retired Stampede jerseys. Sets will be retained for recreation league, gaming employees and gaming site display. The remaining jerseys will be sold to both members and non-members during picture night, November 5-6, at Vets 1 lobby for \$10/jersey.

Reimbursement Policy Update**Julie Fraser**

Motion made Kuehne to updated Reimbursement Policy to state "on a case by case basis, the registrar will take into consideration a request for refund." Motion approved.

Meeting adjourned by Honeyman at 7:17 p.m.

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, November 18, 2019 at 6 p.m.

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 September 30, 2019 and 2018

	Sept 30, 2019	Sept 30, 2018
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 128,200.00	\$ 75,524.00
WSB-Club Account	228,565.75	297,638.44
WSB-Gaming Account	435,111.54	300,533.76
WSB-Trust Account	111,857.17	1,553.53
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>1,061,139.92</u>	<u>832,544.28</u>
Accounts Receivable		
Advertising Receivable	6,910.00	90,050.00
Allowance for Bad Debts	0.00	(56,350.00)
Dibs Receivable	<u>560.00</u>	<u>0.00</u>
Total Accounts Receivable	<u>7,470.00</u>	<u>33,700.00</u>
Other Current Assets		
Gaming Inventory	<u>3,117.90</u>	<u>6,901.40</u>
Total Other Current Assets	<u>3,117.90</u>	<u>6,901.40</u>
Total Current Assets	<u>1,071,727.82</u>	<u>873,145.68</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	0.00
Gaming Equipment	174,746.88	(122,283.88)
Hockey Equipment	73,257.42	73,458.48
Accumulated Depreciation	<u>(172,881.79)</u>	<u>174,545.82</u>
Total Fixed Assets	<u>81,846.75</u>	<u>125,720.42</u>
TOTAL ASSETS	<u><u>\$ 1,153,574.57</u></u>	<u><u>\$ 998,866.10</u></u>

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

West Fargo Hockey Association, Inc.

Statements of Financial Position

September 30, 2019 and 2018

Sept 30, 2019

Sept 30, 2018

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	\$ 175,212.28	\$ 175,079.37	
------------------	---------------	---------------	--

Accrued Gaming Tax	40,262.02	22,195.00	
--------------------	-----------	-----------	--

Accrued Payroll Taxes	0.00	3,426.44	
-----------------------	------	----------	--

Accrued Wages	20,139.38	14,081.19	
---------------	-----------	-----------	--

Payroll Liabilities	4,104.32	0.00	
---------------------	----------	------	--

Sales Taxes Payable	0.00	80.89	
---------------------	------	-------	--

Winner Withholding Payable	2,400.00	0.00	
----------------------------	----------	------	--

Total Current Liabilities	<u>242,118.00</u>	<u>214,862.89</u>	
---------------------------	-------------------	-------------------	--

Total Liabilities	<u>242,118.00</u>	<u>214,862.89</u>	
-------------------	-------------------	-------------------	--

Net Assets

Net Assets With Restrictions	8,442.29	8,442.29	
------------------------------	----------	----------	--

Net Assets Without Restrictions	653,556.58	486,240.72	
---------------------------------	------------	------------	--

Change in Net Assets Without Restrictions	<u>249,457.70</u>	<u>289,320.20</u>	
---	-------------------	-------------------	--

Total Net Assets	<u>911,456.57</u>	<u>784,003.21</u>	
------------------	-------------------	-------------------	--

TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 1,153,574.57</u></u>	<u><u>\$ 998,866.10</u></u>	
--------------------------------	-------------------------------	-----------------------------	--

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 16,751.00	\$ 17,079.00	\$ 0.00
Bingo	9,985.00	30,774.00	28,743.00
Blackjack & Paddlewheel	23,680.00	74,531.00	81,567.00
Daubers	492.00	531.30	1,162.46
Etabs	64,009.50	193,285.25	0.00
Gun Raffle Receipts	135,080.00	166,280.00	212,600.00
Gun Raffle Prizes	(157,453.42)	(157,453.42)	(171,427.29)
Meat Raffle Receipts	880.00	3,100.00	0.00
Meat Raffle Prizes	(484.58)	(1,246.30)	0.00
Pull Tabs	29,580.00	71,591.25	46,101.65
Other Raffles	0.00	0.00	99,351.15
Winter Raffle Prizes	50.00	50.00	0.00
Other Gaming Receipts	0.00	20.00	0.00
	<u>122,569.50</u>	<u>398,542.08</u>	<u>298,097.97</u>
 Total Net Gaming Proceeds			
	<u>122,569.50</u>	<u>398,542.08</u>	<u>298,097.97</u>
 Gaming Expenses - Direct			
Prize Board Prizes	0.00	1,612.50	0.00
Cash Prize Float	(300.00)	0.00	0.00
Bingo Cards	702.25	2,777.25	0.00
Etab Expense	8,142.86	51,971.61	0.00
Gaming Licenses & Fees	0.00	50.00	0.00
Gaming Tax	13,420.68	40,262.02	19,879.00
Gaming Supplies	388.56	838.48	14,397.50
Miscellaneous - Gaming	1.00	346.05	157.48
Payroll Taxes - Gaming	5,533.23	15,010.26	14,297.94
Pull Tabs Expense	3,592.16	4,723.25	0.00
Raffle Wheel Tickets	35.80	132.55	0.00
Rent - Gaming	5,810.00	16,480.00	13,680.00
Returned Customer Checks	0.00	0.00	(170.00)
Security	2,078.00	6,532.25	5,163.50
State of ND Gaming Stamp	117.95	139.65	0.00
Wages - Gaming	18,353.26	58,500.65	59,175.21
	<u>57,875.75</u>	<u>199,376.52</u>	<u>126,580.63</u>
 Total Gaming Expenses - Direct			
	<u>57,875.75</u>	<u>199,376.52</u>	<u>126,580.63</u>

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18
Gaming Expenses - Indirect			
Accounting - Gaming	2,075.00	7,099.84	6,048.75
Background Checks - Gaming	0.00	45.00	0.00
Bank Service Charges - Gaming	1.75	(3.00)	139.65
Copier Lease - Gaming	141.85	592.64	415.49
Depreciation - Gaming	944.55	2,783.83	1,500.00
Health Insurance - Gaming	860.06	4,203.61	4,019.04
Miscellaneous (Shared) - Gaming	500.00	730.02	2,541.10
Office Rent - Gaming	775.00	2,135.00	1,755.00
Office Supplies/Postage - Gamin	169.92	1,161.60	376.75
Office Telephone/Data - Gaming	94.59	907.45	606.06
Payroll Tax - Manager & Office	992.62	3,181.60	2,676.56
Repairs & Maintenance - Gaming	0.00	41.10	0.00
Software	212.05	306.65	0.00
Wages - Manager & Office	10,522.82	34,297.42	35,242.65
Wages - Vacation, Train, Count	977.85	2,771.42	0.00
	<u>18,268.06</u>	<u>60,254.18</u>	<u>55,321.05</u>
Total Gaming Expenses - Indirect			
	<u>18,268.06</u>	<u>60,254.18</u>	<u>55,321.05</u>
Total Gaming Expenses	<u>76,143.81</u>	<u>259,630.70</u>	<u>181,901.68</u>
Net Gaming Revenue	<u>46,425.69</u>	<u>138,911.38</u>	<u>116,196.29</u>
Program Revenue			
Advertising Sales			
Advertising Receipts	0.00	0.00	(750.00)
Bad Debt Expense	(3,280.00)	(3,280.00)	0.00
Dasherboards	0.00	1,250.00	0.00
Advertising Sales - Other	400.00	400.00	2,175.00
Total Advertising Sales	<u>(2,880.00)</u>	<u>(1,630.00)</u>	<u>1,425.00</u>
Apparel Sales Receipts	100.00	135.00	0.00
Apparel Sales Expense	(64.26)	(64.26)	0.00
Contributions/Kickback Income	0.00	46.41	2,480.00
Dibs Income	280.00	0.00	0.00

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 Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18
Hockey Camp Registration			
Checking Camp	2,100.00	2,100.00	4,169.65
3 vs. 3 League Camp	120.00	6,960.00	0.00
Youth Stampede Fall Camp	5,560.00	9,287.55	0.00
Girls Stampede Fall Camp	880.00	2,000.00	0.00
Intro to Hockey Camp	330.00	6,230.00	0.00
Mite Skating and Skills	0.00	650.00	25,031.48
Playmakers Fall Camp	0.00	0.00	6,491.25
Stampede Summer Camps	0.00	2,650.00	960.00
Total Hockey Camp Registration	8,990.00	29,877.55	36,652.38
Hockey Registration			
Recreation League	287.25	287.25	0.00
Regular Season	35,547.48	212,060.46	210,005.53
Total Hockey Registration	35,834.73	212,347.71	210,005.53
Ice Time	-660.00	1,090.00	0.00
Interest Receipts	39.63	39.63	0.00
Pins - Hockey Income	0.00	20.00	19.80
Skating Treadmill Receipts	478.00	984.00	0.00
Skating Treadmill Expenses	(430.20)	(877.05)	0.00
 Total Program Revenue	 41,687.90	 241,968.99	 250,582.71

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 Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18
Program Expenses - Direct			
Training Camp Expenses	2,500.00	2,500.00	0.00
Equipment	6,775.00	6,775.00	0.00
Advertising - Hockey	0.00	0.00	721.00
Apparel - Hockey	1,720.00	4,386.00	0.00
Coaches			
Payroll Taxes - Coaches	133.05	185.63	0.00
Wages - Coaches	1,880.00	4,150.00	24,035.02
Coaches Travel & Expense	0.00	0.00	473.05
Total Coaches	2,013.05	4,335.63	24,508.07
Depreciation - Hockey	2,627.18	7,831.72	3,300.00
Evaluators	(60.00)	(60.00)	0.00
Health Insurance - Hockey	584.82	1,900.67	0.00
Ice Time Expense	0.00	4,550.00	20,710.00
Merchant Deposit Fees	0.00	85.84	0.00
Miscellaneous - Hockey	400.00	400.00	1,803.18
Payroll Taxes - Hockey	0.00	0.00	2,298.25
Registration	0.00	0.00	5,089.97
Special Event	269.28	269.28	0.00
Staff Development	2,300.00	2,300.00	0.00
Supplies - Hockey	0.00	0.00	2,519.08
Tournament Entry Fees	4,409.79	35,900.48	9,200.87
Tournament Expenses			
State Tournament	(64.26)	(64.26)	0.00
Tournament Expenses-Other	0.00	9,450.00	0.00
Total Tournament Expenses	(64.26)	9,385.74	0.00
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	6,771.98	21,249.99	0.00
Total Hockey Director	6,771.98	21,749.99	0.00
 Total Program Expenses - Direct	 30,246.84	 102,310.35	 70,200.42

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 Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18
Program Expenses - Indirect			
Computer - Hockey	0.00	127.72	0.00
Copier/Printing- Hockey	23.95	96.54	71.85
Facilities Expenses	0.00	41.10	0.00
Office Rent - Hockey	775.00	1,615.00	195.00
Office Supplies/Postage - Hockey	438.31	1,498.01	904.93
Payroll Taxes - Office Staff	742.95	2,929.13	0.00
Professional Fees - Hockey	1,325.00	2,768.29	2,136.60
Software	1,199.52	1,785.58	0.00
Sports Engine Processing Fees	1,233.74	7,545.74	0.00
Telephone/Data - Hockey	232.90	392.76	0.00
Wages - Business Manager	3,286.39	10,312.45	3,950.00
Total Program Expenses - Indirect	<u>9,257.76</u>	<u>29,112.32</u>	<u>7,258.38</u>
Total Program Expenses	<u>39,504.60</u>	<u>131,422.67</u>	<u>77,458.80</u>
Net Program Revenue/Expense	<u>2,183.30</u>	<u>110,546.32</u>	<u>173,123.91</u>
Change in Net Assets Without Restrictions	<u><u>\$ 48,608.99</u></u>	<u><u>\$ 249,457.70</u></u>	<u><u>\$ 289,320.20</u></u>

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

SUPPLEMENTAL INFORMATION

West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - Blarney Stone

For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ (6,482.00)	\$ (4,747.00)	\$ 0.00	\$ 8,000.00	\$ 12,747.00
Etabs	4,430.00	14,256.00	0.00	40,000.00	25,744.00
Pulltabs	<u>3,162.00</u>	<u>6,912.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>63,088.00</u>
 Total Net Gaming Proceeds	 <u>1,110.00</u>	 <u>16,421.00</u>	 <u>0.00</u>	 <u>118,000.00</u>	 <u>101,579.00</u>
 Gaming Expenses - Direct					
Etab Expense	655.62	3,525.38	0.00	7,500.00	3,974.62
Gaming Licenses & Fees	124.28	1,720.29	0.00	150.00	(1,570.29)
Gaming Tax	0.00	72.57	0.00	2,700.00	2,627.43
Gaming Supplies	0.00	345.05	0.00	7,500.00	7,154.95
Miscellaneous - Gaming	391.20	1,058.02	0.00	0.00	(1,058.02)
Payroll Taxes - Gaming	85.67	85.67	0.00	16,600.00	16,514.33
Rent - Gaming	300.00	900.00	0.00	3,600.00	2,700.00
State of ND Gaming Stamp	175.00	628.50	0.00	0.00	0.00
Security	19.60	19.60	0.00	2,050.00	2,030.40
Wages-Gaming	<u>1,069.94</u>	<u>3,445.55</u>	<u>0.00</u>	<u>15,400.00</u>	<u>11,954.45</u>
 Total Gaming Expenses - Direct	 <u>2,821.31</u>	 <u>11,800.63</u>	 <u>0.00</u>	 <u>55,500.00</u>	 <u>44,327.87</u>
 Net Gaming Revenue/Expense	 <u>\$ (1,711.31)</u>	 <u>\$ 4,620.37</u>	 <u>\$ 0.00</u>	 <u>\$ 62,500.00</u>	 <u>\$ 57,251.13</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities and Budget Remaining - Brewtus Brickhouse

For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 4,466.00	\$ 19,781.00	\$ 28,560.00	\$ 98,500.00	\$ 78,719.00
Pulltabs	4,102.00	12,166.00	18,276.00	76,000.00	63,834.00
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>50.00</u>	<u>50.00</u>	<u>0.00</u>	<u>(55,000.00)</u>	<u>(55,050.00)</u>
 Total Net Gaming Proceeds	 <u>8,618.00</u>	 <u>31,997.00</u>	 <u>67,676.00</u>	 <u>315,000.00</u>	 <u>283,003.00</u>
 Gaming Expenses - Direct					
Gaming Tax	964.88	3,147.50	3,169.00	21,300.00	21,300.00
Gaming Supplies	0.00	67.73	3,238.31	8,400.00	5,252.50
Payroll Taxes - Gaming	885.12	2,320.52	1,877.65	8,900.00	8,832.27
Pull Tabs Expense	578.77	1,082.84	0.00	0.00	(2,320.52)
Rent - Gaming	675.00	2,025.00	2,025.00	8,100.00	7,017.16
Security	362.50	1,150.00	1,112.50	4,750.00	2,725.00
State of ND Gaming Stamp	9.10	13.30	0.00	150.00	(1,000.00)
Wages - Gaming	<u>2,247.20</u>	<u>7,283.22</u>	<u>7,805.36</u>	<u>31,450.00</u>	<u>31,436.70</u>
 Total Gaming Expenses - Direct	 <u>5,722.57</u>	 <u>17,090.11</u>	 <u>19,227.82</u>	 <u>83,050.00</u>	 <u>73,243.11</u>
 Net Gaming Revenue/Expense	 <u>\$ 2,895.43</u>	 <u>\$ 14,906.89</u>	 <u>\$ 48,448.18</u>	 <u>\$ 231,950.00</u>	 <u>\$ 209,759.89</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 and Budget Remaining - Fort Noks
 For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 10,139.00	\$ 20,513.00	\$ 17,220.00	\$ 51,000.00	\$ 30,487.00
Pull Tabs	<u>1,966.00</u>	<u>6,212.00</u>	<u>7,000.00</u>	<u>32,000.00</u>	<u>25,788.00</u>
Total Net Gaming Proceeds	<u>12,105.00</u>	<u>26,725.00</u>	<u>24,220.00</u>	<u>83,000.00</u>	<u>56,275.00</u>
Gaming Expenses - Direct					
Gaming Tax	1,355.28	2,884.26	1,631.00	7,925.00	5,040.74
Gaming Supplies	0.00	43.54	1,279.82	3,050.00	3,006.46
Payroll Taxes - Gaming	594.95	1,626.66	1,234.45	5,870.00	4,243.34
Pull Tabs Expense	229.27	289.47	0.00	0.00	(289.47)
Rent - Gaming	475.00	1,425.00	1,425.00	5,700.00	4,275.00
Security	162.50	500.00	677.00	2,700.00	2,200.00
State of ND Gaming Stamp	8.75	12.60	0.00	150.00	137.40
Wages - Gaming	<u>1,574.10</u>	<u>5,228.84</u>	<u>5,111.97</u>	<u>21,125.00</u>	<u>15,896.16</u>
Total Gaming Expenses - Direct	<u>4,399.85</u>	<u>12,010.37</u>	<u>11,359.24</u>	<u>46,520.00</u>	<u>34,509.63</u>
Net Gaming Revenue/Expense	<u>\$ 7,705.15</u>	<u>\$ 14,714.63</u>	<u>\$ 12,860.76</u>	<u>\$ 36,480.00</u>	<u>\$ 21,765.37</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 September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 730.00	\$ 2,947.00	\$ (219.00)	\$ 5,000.00	\$ 2,053.00
Etabs	2,551.00	9,079.00	0.00	40,000.00	30,921.00
Pull Tabs	745.00	1,339.00	1,169.00	5,000.00	3,661.00
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>2,634.00</u>	<u>50,000.00</u>	<u>36,635.00</u>
 Total Net Gaming Proceeds	 <u>4,026.00</u>	 <u>13,365.00</u>	 <u>3,584.00</u>	 <u>50,000.00</u>	 <u>36,635.00</u>
 Gaming Expenses - Direct					
Cash Prize Float	0.00	0.00	0.00	0.00	0.00
Etab Expense	400.16	1,667.59	0.00	7,300.00	5,632.41
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	114.87	1,034.15	468.00	3,015.00	1,980.85
Gaming Supplies	0.00	43.54	157.65	1,700.00	1,656.46
Payroll Taxes - Gaming	224.82	528.96	689.85	3,030.00	2,501.04
Pull Tabs Expense	26.20	26.20	0.00	0.00	(26.20)
Rent - Gaming	475.00	1,425.00	1,425.00	9,300.00	7,875.00
Security	120.50	309.50	324.00	1,475.00	1,165.50
State of ND Gaming Stamp	18.55	18.55	0.00	0.00	(18.55)
Wages - Gaming	<u>584.78</u>	<u>1,938.63</u>	<u>2,861.02</u>	<u>7,000.00</u>	<u>5,061.37</u>
 Total Gaming Expenses - Direct	 <u>1,964.88</u>	 <u>6,992.12</u>	 <u>5,925.52</u>	 <u>32,970.00</u>	 <u>25,977.88</u>
 Net Gaming Revenue/Expense	 <u>\$ 2,061.12</u>	 <u>\$ 6,372.88</u>	 <u>\$ (2,341.52)</u>	 <u>\$ 17,030.00</u>	 <u>\$ 10,657.12</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 September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 1,211.00	\$ 1,539.00	\$ 0.00	\$ 0.00	\$ (1,539.00)
Bingo	9,985.00	30,774.00	28,743.00	130,000.00	99,226.00
Blackjack & Paddlewheel	5,001.00	7,312.00	19,416.00	50,000.00	42,688.00
Daubers	492.00	531.30	1,162.46	4,500.00	3,968.70
Etabs	17,708.75	65,920.00	0.00	80,000.00	14,080.00
Pull tabs	10,371.00	21,831.25	42,587.80	200,000.00	178,168.75
Other Raffles	0.00	0.00	1,127.65	0.00	0.00
Poker	0.00	0.00	0.00	3,700.00	3,700.00
Other Gaming Income	0.00	20.00	0.00	0.00	(20.00)
Total Net Gaming Proceeds	<u>44,768.75</u>	<u>127,927.55</u>	<u>93,036.91</u>	<u>468,200.00</u>	<u>340,272.45</u>
Gaming Expenses - Direct					
Prize Board Prizes	0.00	1,612.50	0.00	0.00	(1,612.50)
Cash Prize Float	(300.00)	0.00	0.00	0.00	0.00
Bingo Cards	702.25	2,777.25	0.00	0.00	(2,777.25)
Etab Expense	(1,495.17)	16,710.27	0.00	20,625.00	3,914.73
Gaming Tax	5,045.93	13,052.88	9,637.00	53,300.00	40,247.12
Gaming Supplies	371.36	458.44	3,290.39	42,500.00	42,041.56
Miscellaneous - Gaming	1.00	1.00	157.48	0.00	(1.00)
Payroll Taxes - Gaming	1,910.54	5,370.99	7,042.51	28,200.00	22,829.01
Pull Tabs Expense	1,778.85	1,949.67	0.00	0.00	(1,949.67)
Rent - Gaming	2,135.00	5,655.00	4,155.00	25,620.00	19,965.00
Returned Customer Checks	0.00	0.00	(170.00)	0.00	0.00
Security	375.00	1,206.25	1,162.50	4,650.00	3,443.75
State of ND Gaming Stamp	25.55	31.85	0.00	150.00	118.15
Wages - Gaming	8,842.02	27,390.41	29,202.19	113,000.00	85,609.59
Total Gaming Expenses - Direct	<u>19,392.33</u>	<u>76,216.51</u>	<u>54,477.07</u>	<u>288,045.00</u>	<u>211,828.49</u>
Net Gaming Revenue/Expense	<u>\$ 25,376.42</u>	<u>\$ 51,711.04</u>	<u>\$ 38,559.84</u>	<u>\$ 180,155.00</u>	<u>\$ 128,443.96</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 - Pub West

For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	Sept 2018	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 6,850.00	\$ 16,888.00	\$ 9,716.00	\$ 47,000.00	\$ 30,112.00
Etabs	16,927.00	42,508.50	0.00	41,000.00	(1,508.50)
Meat Raffle Receipts	880.00	3,100.00	0.00	17,000.00	13,900.00
Meat Raffle Expense	(484.58)	(1,246.30)	0.00	(5,600.00)	(4,353.70)
Pull Tabs	3,446.00	11,249.00	16,821.00	100,000.00	88,751.00
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>27,618.42</u>	 <u>72,499.20</u>	 <u>29,537.00</u>	 <u>199,400.00</u>	 <u>126,900.80</u>
 Gaming Expenses - Direct					
Etab Expense	3,505.29	12,673.15	0.00	7,500.00	(5,173.15)
Gaming Tax	3,092.18	7,507.63	2,140.00	20,000.00	12,492.37
Gaming Supplies	0.00	67.73	2,848.03	19,815.00	19,747.27
Payroll Taxes - Gaming	736.14	1,973.34	1,756.45	8,250.00	6,276.66
Pull Tabs Expense	278.27	387.92	0.00	0.00	(387.92)
Raffle Wheel Tickets	25.80	122.55	0.00	0.00	(122.55)
Rent - Gaming	775.00	2,325.00	2,325.00	12,900.00	10,575.00
Security	312.50	1,031.25	950.00	4,075.00	3,043.75
State of ND Gaming Stamp	20.65	23.80	0.00	150.00	126.20
Wages - Gaming	<u>1,982.07</u>	<u>6,324.17</u>	<u>7,214.46</u>	<u>29,235.00</u>	<u>22,910.83</u>
 Total Gaming Expenses - Direct	 <u>10,727.90</u>	 <u>32,436.54</u>	 <u>17,233.94</u>	 <u>101,925.00</u>	 <u>69,488.46</u>
 Net Gaming Revenue/Expense	 <u>\$ 16,890.52</u>	 <u>\$ 40,062.66</u>	 <u>\$ 12,303.06</u>	 <u>\$ 97,475.00</u>	 <u>\$ 57,412.34</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 September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 2,976.00	\$ 11,837.00	\$ 6,874.00	\$ 38,000.00	\$ 26,163.00
Etabs	25,392.75	61,521.75	0.00	65,000.00	3,478.25
Pull Tabs	<u>2,735.00</u>	<u>11,829.00</u>	<u>13,497.35</u>	<u>140,000.00</u>	<u>128,171.00</u>
 Total Net Gaming Proceeds	 <u>31,103.75</u>	 <u>85,187.75</u>	 <u>20,371.35</u>	 <u>243,000.00</u>	 <u>157,812.25</u>
 Gaming Expenses - Direct					
Etab Expense	5,076.96	17,395.22	0.00	20,000.00	2,604.78
Gaming Tax	3,482.40	8,513.78	2,834.00	27,500.00	18,986.22
Gaming Supplies	0.00	67.73	3,583.30	24,500.00	24,432.27
Payroll Taxes - Gaming	790.46	2,131.77	1,697.03	8,300.00	6,168.23
Pull Tabs Expense	618.13	904.48	0.00	0.00	(904.48)
Rent - Gaming	975.00	2,725.00	2,325.00	14,100.00	11,375.00
Security	325.00	1,461.75	937.50	4,075.00	2,613.25
State of ND Gaming Stamp	22.75	26.95	0.00	150.00	123.05
Wages - Gaming	<u>2,053.15</u>	<u>6,889.83</u>	<u>6,980.21</u>	<u>29,500.00</u>	<u>22,610.17</u>
 Total Gaming Expenses - Direct	 <u>13,343.85</u>	 <u>40,116.51</u>	 <u>18,357.04</u>	 <u>128,125.00</u>	 <u>88,008.49</u>
 Net Gaming Revenue/Expense	 <u>\$ 17,759.90</u>	 <u>\$ 45,071.24</u>	 <u>\$ 2,014.31</u>	 <u>\$ 114,875.00</u>	 <u>\$ 69,803.76</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 - Red River Valley Fairgrounds
For the Month Ended September 30, 2019 and Three Months Ended September 30, 2019 and 2018

	Sept 2019	July-Sept '19	July-Sept '18	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 15,540.00	\$ 15,540.00	\$ 0.00	\$ 0.00	\$ (15,540.00)
Gun Raffle Receipts	135,080.00	166,280.00	212,600.00	240,000.00	73,720.00
Gun Raffle Prizes	(157,453.42)	(157,453.42)	(171,427.29)	(150,500.00)	6,953.42
Other Raffles	0.00	0.00	18,500.00	0.00	0.00
Pull Tabs	53.00	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>
 Total Net Gaming Proceeds	 <u>(6,780.42)</u>	 <u>24,419.58</u>	 <u>59,672.71</u>	 <u>107,000.00</u>	 <u>82,580.42</u>
 Gaming Expenses - Direct					
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	(759.14)	2,401.53	0.00	275.00	(2,126.53)
Gaming Supplies	17.20	17.20	0.00	0.00	(17.20)
Pull Tabs Expense	(3.00)	-3.00	0.00	0.00	3.00
Raffle Wheel Tickets	10.00	10.00	0.00	0.00	(10.00)
Security	245.00	245.00	0.00	0.00	(245.00)
State of ND Gaming Stamp	<u>(7.00)</u>	<u>-7.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7.00</u>
 Total Gaming Expenses - Direct	 <u>(496.94)</u>	 <u>2,713.73</u>	 <u>0.00</u>	 <u>1,425.00</u>	 <u>(1,288.73)</u>
 Net Gaming Revenue/Expense	 <u>\$ (6,283.48)</u>	 <u>\$ 21,705.85</u>	 <u>\$ 59,672.71</u>	 <u>\$ 105,575.00</u>	 <u>\$ 83,869.15</u>

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

West Fargo Hockey Association, Inc.
Remaining Budget Analysis
For the Three Months Ended September 30, 2019 and 2018

	July-Sept '19	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 17,379.00	\$ 0.00	\$ (17,379.00)
Bingo	30,774.00	130,000.00	99,226.00
Blackjack & Paddlewheel	74,531.00	297,500.00	222,969.00
Daubers	531.30	4,500.00	3,968.70
Etabs	195,285.25	266,000.00	70,714.75
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	3,100.00	17,000.00	13,900.00
Meat Raffle Prizes	(1,246.30)	(5,600.00)	(4,353.70)
Pull Tabs	66,591.25	623,000.00	556,408.75
Poker	0.00	3,700.00	3,700.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Other Raffles	0.00	0.00	0.00
Winter Raffle Receipts	0.00	195,500.00	195,500.00
Winter Raffle Prizes	50.00	(55,000.00)	(55,050.00)
Other Gaming Income	20.00	0.00	(20.00)
	<u>395,842.08</u>	<u>1,583,600.00</u>	<u>1,187,757.92</u>
 Total Net Gaming Proceeds			
 Gaming Expenses - Direct			
Prize Board Prizes	1,612.50	0.00	(1,612.50)
Cash Prize Float	(2,700.00)	0.00	2,700.00
Bingo Cards	2,777.25	0.00	(2,777.25)
Gun Raffle Advertising	0.00	1,000.00	1,000.00
Etab Expense	51,971.61	62,925.00	10,953.39
Gaming Licenses & Fees	50.00	1,200.00	1,150.00
Gaming Tax	40,262.02	136,015.00	95,752.98
Gaming Supplies	838.48	107,465.00	106,626.52
Miscellaneous - Gaming	346.05	0.00	(346.05)
Payroll Taxes - Gaming	15,010.26	79,150.00	64,139.74
Pull Tabs Expense	4,723.25	0.00	(4,723.25)
Raffle Wheel Tickets	132.55	0.00	(132.55)
Rent - Gaming	16,480.00	79,320.00	62,840.00
Returned Customer Checks	0.00	0.00	0.00
Security	6,532.25	23,775.00	17,242.75
State of ND Gaming Stamp	139.65	0.00	(139.65)
Wages - Gaming	58,500.65	246,710.00	188,209.35
	<u>196,676.52</u>	<u>737,560.00</u>	<u>540,883.48</u>
 Total Gaming Expenses - Direct			

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

West Fargo Hockey Association, Inc.
Remaining Budget Analysis
For the Three Months Ended September 30, 2019 and 2018

	July-Sept '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	(3.00)	0.00	3.00
Copier Lease - Gaming	592.64	1,300.00	707.36
Depreciation - Gaming	2,783.83	11,000.00	8,216.17
Health Insurance - Gaming	4,203.61	27,000.00	22,796.39
Insurance	0.00	7,700.00	7,700.00
Insurance - Workers Comp	0.00	2,000.00	2,000.00
Miscellaneous (Shared) - Gaming	730.02	5,000.00	4,269.98
Office Rent - Gaming	2,135.00	9,300.00	7,165.00
Office Supplies/Postage - Gamin	1,161.60	2,000.00	838.40
Office Telephone/Data - Gaming	907.45	2,550.00	1,642.55
Payroll Tax - Manager & Office	3,181.60	14,300.00	11,118.40
Repairs & Maintenance - Gaming	41.10	3,000.00	2,958.90
Software	306.65	2,000.00	1,693.35
Uniforms	0.00	5,000.00	5,000.00
Wages - Manager & Office	34,297.42	115,000.00	80,702.58
Wages - Vacation, Train, Count	2,771.42	7,500.00	4,728.58
	<u>60,254.18</u>	<u>228,450.00</u>	<u>168,195.82</u>
Total Gaming Expenses - Indirect			
	<u>60,254.18</u>	<u>228,450.00</u>	<u>168,195.82</u>
Total Gaming Expenses	<u>256,930.70</u>	<u>966,010.00</u>	<u>709,079.30</u>
Net Gaming Revenue	<u>138,911.38</u>	<u>617,590.00</u>	<u>478,678.62</u>
Program Revenue			
Advertising Sales			
Advertising Receipts	0.00	0.00	0.00
Advertising Sales - Other	400.00	0.00	(400.00)
Bad Debt Expense	(3,280.00)	(3,800.00)	(520.00)
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>(1,630.00)</u>	<u>7,200.00</u>	<u>8,830.00</u>
Apparel Sales Receipts	135.00	5,000.00	4,865.00
Apparel Sales Expense	(64.26)	0.00	64.26
Contributions/Kickback Income	46.41	10,000.00	9,953.59
Dibs Income	0.00	10,000.00	10,000.00
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration			
Checking Camp	2,100.00	0.00	(2,100.00)
3 vs. 3 League Camp	6,960.00	0.00	(6,960.00)
Youth Stampede Fall Camp	9,287.55	0.00	(9,287.55)
Girls Stampede Fall Camp	2,000.00	0.00	(2,000.00)

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 Three Months Ended September 30, 2019 and 2018

	July-Sept '19	Budget	Remaining
Intro to Hockey Camp	6,230.00	0.00	(6,230.00)
Mite Skating and Skills	650.00	0.00	(650.00)
Playmakers Fall Camp	0.00	0.00	0.00
Stampede Summer Camps	2,650.00	0.00	(2,650.00)
Total Hockey Camp Registration	<u>29,877.55</u>	<u>43,800.00</u>	<u>13,922.45</u>
Hockey Registration			
Recreation League	287.25	0.00	(287.25)
Regular Season	212,060.46	248,000.00	35,939.54
Total Hockey Registration	<u>212,347.71</u>	<u>248,000.00</u>	<u>35,652.29</u>
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	984.00	1,200.00	216.00
Skating Treadmill Expenses	(877.05)	(1,080.00)	(202.95)
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>241,968.99</u>	<u>293,520.00</u>	<u>51,551.01</u>
Program Expenses - Direct			
Training Camp Expenses	2,500.00	0.00	(2,500.00)
Equipment	6,775.00	0.00	(6,775.00)
Advertising - Hockey	0.00	5,000.00	5,000.00
Apparel - Hockey	4,386.00	3,000.00	(1,386.00)
Coaches			
Payroll Taxes - Coaches	185.63	0.00	(185.63)
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>4,335.63</u>	<u>95,000.00</u>	<u>90,664.37</u>
Coordinators	0.00	11,000.00	11,000.00
Depreciation - Hockey	7,831.72	30,000.00	22,168.28
Evaluators	(60.00)	6,000.00	6,060.00
Grow the Game/Back to School	0.00	3,000.00	3,000.00
Health Insurance - Hockey	1,900.67	5,700.00	3,799.33
Hockey Pins Expense-Tourney	0.00	1,600.00	1,600.00
Ice Time Expense	4,550.00	250,000.00	245,450.00
New Jerseys	0.00	33,000.00	33,000.00
Merchant Deposit Fees	85.84	1,000.00	914.16
Miscellaneous - Hockey	400.00	0.00	(400.00)
Misc. Membership/Recruitment	0.00	2,000.00	2,000.00
Officials	0.00	26,000.00	26,000.00
Officials/Misc-Tournament Hosting	0.00	2,500.00	2,500.00
Participation Gifts	0.00	1,500.00	1,500.00

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

West Fargo Hockey Association, Inc.
Remaining Budget Analysis
For the Three Months Ended September 30, 2019 and 2018

	July-Sept '19	Budget	Remaining
Payroll Taxes - Hockey	0.00	15,000.00	15,000.00
Positive Coaching Alliance	0.00	4,000.00	4,000.00
Registration	0.00	18,000.00	18,000.00
Special Events	269.28	0.00	(269.28)
Staff Development	2,300.00	0.00	(2,300.00)
Supplies - Hockey	0.00	8,000.00	8,000.00
Tournament Entry Fees	35,900.48	90,000.00	54,099.52
Tournaments - State Entries	0.00	5,000.00	5,000.00
Tournament Expenses	9,385.74	0.00	(9,385.74)
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	21,249.99	85,000.00	63,750.01
Total Program Expenses - Direct	<u>102,310.35</u>	<u>704,100.00</u>	<u>601,789.65</u>
Program Expenses - Indirect			
Computer - Hockey	127.72	0.00	(127.72)
Copier/Printing- Hockey	96.54	650.00	553.46
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 Rent - Hockey	1,615.00	9,300.00	7,685.00
Office Supplies/Postage - Hockey	1,498.01	1,500.00	1.99
Payroll Taxes - Office Staff	2,929.13	0.00	(2,929.13)
Professional Fees - Hockey	2,768.29	5,000.00	2,231.71
Software	1,785.58	1,000.00	(785.58)
Sports Engine Processing Fees	7,545.74	0.00	(7,545.74)
Telephone/Data - Hockey	392.76	2,550.00	2,157.24
Wages - Business Manager	10,312.45	41,250.00	30,937.55
Total Program Expenses - Indirect	<u>29,112.32</u>	<u>67,950.00</u>	<u>38,837.68</u>
Total Program Expenses	<u>131,422.67</u>	<u>772,050.00</u>	<u>640,627.33</u>
Net Program Revenue/Expense	<u>110,546.32</u>	<u>(478,530.00)</u>	<u>(589,076.32)</u>
Change in Net Assets	<u>\$ 249,457.70</u>	<u>\$ 139,060.00</u>	<u>\$ (110,397.70)</u>

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