

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, May 16, 2022 at 6 p.m.

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

Board Members:

Present: Scott Haider, Alex Aughinbaugh, Brett Anderson, Adam Guy, Sarah Elkins, James Cailao, Kristen Cigelske, Eric Nelson (via TEAMS)

Absent: Kelly Kisell, Seth Rehm, Ryan Thayer

Others Present:

Executive Director: Jeremy Jorgenson

Hockey Director: Jason Gregoire

Assistant Hockey Director: Zach Feltman

Operations Manager: Shana Wilson

Charitable Gaming Director: Jason Campbell

Members Present: None

PROCEEDINGS:

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

Minutes Approval: April 25th, 2022

Haider

Cailao made a motion to approve the April 25th, 2022 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Aughinbaugh. Approved by all; motion was passed without dissent.

March 2022 Financials

Guy

Guy presented an initial synopsis of the WFHA financial information for March 2022 with comparisons of budgeted and actual revenue for both gaming and hockey areas. Accounts for checking and savings continue to trend positively. Haider requested clarification on the income from raffles and when it is reported that may impact year-to-year comparisons. Campbell provided explanations on how those fluctuations may occur depending on the date of the event and the timing of the deposits. Aughinbaugh asked for an explanation in the differences between the sponsorship and advertising revenue categories. Jorgenson provided a brief description of each of those and how further clarifications are being made with Brady Martz in order to differentiate between the two types of income for the 2022-2023 WFHA Budget. He is working to further organize and define budget areas in order to provide clear delineations for a variety of income and expense categories. As the budget organization becomes more refined this should translate to financial reports that are clearer and more condensed.

Executive Director Updates

Jorgenson

Jorgenson provided updates on the office furniture which now has a confirmed release date of May 25th with an expected delivery in early June. The second meeting for the Veterans arena update is scheduled for May 23rd. Since the last meeting in late April there have been no further meetings, decisions, discussions or updates. Jorgenson, Aughinbaugh and Anderson will be present at the meeting on May 23rd along with other representatives from West Fargo Parks and Veterans Memorial Arena. He expects that there may be a final proposal ready within the next two months. In order to support the efforts for a new arena Jorgenson is beginning to compose ideas for a small capital campaign committee. He is in the initial stages of creating a capital campaign video to help kick-off the campaign. The video could be utilized in many ways for a variety of purposes throughout the capital campaign. The committee will be

instrumental in helping to compose a storyboard for the video. As more details are finalized this committee will be instrumental in guiding the process along with Jorgenson. Several options for the size and composition of the committee were discussed.

Jorgenson shared several initial budget documents via e-mail with the board. In preparation for creating and streamlining the 2022-2023 budget proposal Jorgenson worked with staff to thoroughly review the past years budget, income, expenses and identify areas which needed to be cleaned up. The Gaming Site by Site proposal was presented first which included an overview of various areas of income and expenses. The overview included distinguishing between last year's budget projections and the upcoming budget proposal for 2022-2023. The Operations budget was shared with the understanding of the ratios between the allocations to both the hockey and gaming side including insurance, salaries, 401K contributions and office rent. When the initial Hockey budget was shared Jorgenson prefaced the presentation with the understanding that this budget accrues more expenses. Some new expense categories included capital campaign, video production, architectural & engineering costs, updates to the audio in Veterans arenas and the Summer Hockey Academy. Expenses have seen a slight increase from the past but Jorgenson has been able to account for all expenses in the initial budget for 2022-2023 and feels that it is very comprehensive and provides a true picture of costs that we will incur. The biggest change to revenue categories is the inclusion of the ERTC Tax Credit. Jorgenson requested that all board members review the documents and communicate with him regarding any questions or changes to the initial proposals. Based on several points during discussion he will make edits to various items in the proposed budgets. Jorgenson will prepare the final documents and 2022-2023 budget to present at the June WFHA board meeting for approval.

Hockey Operations

Gregoire

Gregoire informed the board of some changes that will happen to the Squirt In-House programming for the upcoming season. He is working with a committee on this specific topic and will soon have a document detailing the changes sent out to the board for review. Looking ahead to the 2022-2023 season, Gregoire is offering a 50% discount on registration to goalies at the Squirt, Peewee and Bantam level. The Mites will also be changing to a two-tier format for players in the upcoming season as well. He is planning for the girls at the Mite level to continue playing at the Hoist Arena on Saturdays and would like to include the boys for next year playing at the Hoist Arena on Sundays. Mite boys will continue to play against other Mite teams in the Stampede organization. The 8U teams at this level will play against other teams in Fargo and Moorhead. August and September camps will be opening for registration on May 17th, 2022. Information will be sent out earlier than in the past so families are able to better plan ahead for the upcoming season. Gregoire, Feltman and Wilson have started to register 2022-2023 teams for tournaments in order to secure spots for their top choices.

The Intro to Hockey program may see some changes for the upcoming season. Gregoire reported that there is currently no Learn to Skate equipment available. Ideally, we would like to purchase 100 bags of equipment for the program offering. After speaking with the representative, it appears that we would most likely be able to secure the equipment in time for the Intro to Hockey program, however the order has not yet been placed with the company. Gregoire shared with the board the extensive offerings that WFHA has for the Intro to Hockey program which varies quite differently from other associations who may only offer one hour of skating time for their program. WFHA tends to offer anywhere from a 4 to 6-hour program for the participants. Of those that participate in the program about 60 to 80 go on to play at the Termite level for that season. Since we incur the cost and provide the equipment for free to families Gregoire is willing to take on a sponsorship for this programming to continue to support the Intro to Hockey offering.

The Stampede Summer Hockey Academy is almost complete with preparations and registration is nearly full for the June sessions. Feltman reported that they are gearing up for the implementation of the programming, most merchandise is ready for distribution and they are excited for the offerings that they will have during the experience. Gregoire is completing the final preparations for the coaches with a mix of college and high school level coaches that will provide the daily program instruction for campers.

Looking ahead to the tryout process in October, Gregoire shared some impacts with the implementation of the ice surface in Veterans Arena 1. Due to an event scheduled in early October for the arena the ice would not be in until

October 12th at the earliest. This affects the proposed tryout dates of October 10th – 16th at Veterans Memorial Arena. Gregoire shared several alternatives and proposed the one that he felt would best serve the tryout process, players and families. The board agreed with his suggestion and he will proceed with the option that will allow players to have 3 practices and a scrimmage experience but in a compressed weekend format in the same time frame.

Gaming Operations

Campbell

Campbell provided an update to the board on the status of gaming operations. The most significant is the addition of more E-Tab machines at Traditions along with a paper ticket dispensing machine at that location. He also shared the most recent updates on the progress of the ICM with the City of Fargo. With only minor adjustments and corrections the process is moving in a positive direction.

Old Business: West Fargo Parks Arena Path Forward

Aughinbaugh/Haider

Jorgenson shared that the last meeting with all involved entities was held in late April. There have been no new meetings since that time. The next scheduled meeting will be in late May and updates will be provided to the board after that meeting. Looking ahead to the next few months Jorgenson anticipates more movement and progress in the initial planning stages as concepts begin to take shape.

Old Business: WFHA Junior Gold

Aughinbaugh/Gregoire

Gregoire is moving ahead with the planning for the addition of a Junior Gold team for the 2022-2023 season. This planning includes the building of registration for Junior Gold along with the other team levels. Some considerations are being made for the registration dates due to the impacts of high school tryouts on potential players for Junior Gold.

Committee Assignments: Capital Campaign & Arena

Aughinbaugh/Haider

Earlier discussions stemming from the Executive Director updates included the composition, timing and scope of committees for both the Capital Campaign and the Arena Committees. Distinctions between the functions of each committee and representation of staff, board members and general membership were discussed based on the purpose of the individual committee. Jorgenson will continue to work on further defining the roles, responsibilities and make-up of each committee.

2022-2023 WFHA Handbook Changes

Wilson

Wilson sent out a draft of the 2022-2023 WFHA Handbook for the board to review prior to the meeting. Changes in the document were highlighted for easy reference. A synopsis of changes was also provided to the board in a handout at the meeting. Haider provided some edits and revisions to Wilson. He also questioned the final registration dates to which Wilson provided a tentative update based on the status and finalization of Junior Gold dates. Clarification to the use and terms of “coordinator” in various places throughout the document were provided. The largest change was reflected in the adjustments to Date of Birth for players as defined by NDAHA. It is necessary to account for various situations at levels of play which mostly impacts play for girl’s teams. Gregoire and Wilson also spoke to various situations regarding ways to support goalies in a financial manner, the registration process to account for situations in which a player might be a goalie and a skater and the final decision to offer goalies a 50% discount on registration which is reflected in the updated handbook. Discussion revolving around a formal written policy for final payments and dates to be received took place. Updates were also made to scholarship amounts to include USA Hockey and NDAHA registration amounts. The budget will also specifically include a line item to reflect amounts pertaining to scholarships awarded. For 2022-2023 the scholarships will also include the option for assistance with equipment in addition to registration. Wilson will make the discussed and outlined changes to the handbook in preparation for the upcoming season.

Meeting was adjourned at 7:59 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
 March 31, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 208,084.00	\$ 209,674.00
WSB-Club Account	315,367.37	272,671.32
WSB-Gaming Account	1,722,325.27	1,448,075.01
WSB-Trust Account	1,427,037.34	257,588.37
WSB-Future Savings Account	157,913.93	157,568.69
FNB-Reserve Savings CC	128.89	128.89
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Total Checking/Savings	3,830,856.80	2,345,706.28
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Accounts Receivable		
Miscellaneous Receivables	0.00	350.00
Advertising Receivable	600.00	9,737.50
Dibs Receivable	0.00	2,421.25
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Total Accounts Receivable	600.00	12,508.75
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Other Current Assets		
Prepaid Insurance	1,935.50	1,527.18
Prepaid Payroll/Tax Liabilities	343.77	0.00
Prepaid Raffle Expenses	0.00	800.00
Prepaid Rent	0.00	16,650.00
Gaming Inventory	3,407.40	3,888.10
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Total Other Current Assets	5,686.67	22,865.28
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Total Current Assets	3,837,143.47	2,381,080.31
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Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	63,400.48	67,325.48
Hockey Equipment	170,071.88	170,071.88
Accumulated Depreciation	(232,704.57)	(220,908.20)
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Total Fixed Assets	7,492.03	23,213.40
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TOTAL ASSETS	<u>\$ 3,844,635.50</u>	<u>\$ 2,404,293.71</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
 March 31, 2022 and 2021

	2022	2021
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 32,771.75	\$ 2,453.08
Current Portion of LT Debt	0.00	39,261.50
401k Payable - Principal Life	1,153.32	0.00
Accrued Gaming Tax	128,833.68	82,144.61
Accrued Wages	8,313.83	26,175.36
Child Support Payable	0.00	(165.05)
Payroll Liabilities	17,781.94	2,753.15
Unearned Revenue - Registration	66,875.00	0.00
	<u>255,729.52</u>	<u>152,622.65</u>
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	0.00	120,600.00
Less Current Portion of LT Debt	0.00	(39,261.50)
	<u>0.00</u>	<u>81,338.50</u>
Total Long Term Liabilities		
Total Liabilities		
	<u>255,729.52</u>	<u>233,961.15</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	1,202,116.70	1,183,577.19
	<u>3,588,905.98</u>	<u>2,170,332.56</u>
Total Net Assets		
TOTAL LIABILITIES & NET ASSETS		
	<u>\$ 3,844,635.50</u>	<u>\$ 2,404,293.71</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (12,771.80)	\$ (50,383.09)	\$ 0.00
Bingo	43,225.00	253,178.00	45,264.00
Blackjack & Paddlewheel	6,299.00	217,857.50	34,082.00
Daubers	131.00	2,443.61	454.00
Etabs	328,845.25	2,448,236.00	281,533.25
Gun Raffle Income Receipts	9,200.00	144,120.00	129,890.00
Gun Raffle Prizes Exp	(2,262.56)	(3,642.36)	(5,327.88)
Other Raffles	0.00	0.00	760.00
Poker Tournament Proceeds	(177.38)	2,675.62	0.00
Prize Boards	2,225.00	2,225.00	0.00
Pull Tabs	34,101.96	253,900.42	46,761.52
Winter/Fall Raffle Receipts	0.00	225,400.00	0.00
Winter/Fall Raffle Prizes Exp	<u>(14,322.40)</u>	<u>(65,462.38)</u>	<u>(1,520.00)</u>
 Total Net Gaming Proceeds	 <u>394,493.07</u>	 <u>3,430,548.32</u>	 <u>531,896.89</u>
 Gaming Expenses - Direct			
Etab Credit	(5,612.00)	(31,612.00)	0.00
Prize Board Prizes	0.00	2,323.06	0.00
Bingo Cards	1,580.30	8,983.75	0.00
Etab Expense	71,058.04	632,718.29	49,602.66
Gaming Licenses & Fees	0.00	(150.00)	300.00
Gaming Tax	48,605.44	366,125.45	27,381.33
Gaming Supplies	237.52	7,173.42	188.13
Gun Raffle Advertising	0.78	2,504.17	610.00
Miscellaneous - Gaming	0.00	31.00	0.00
Payroll Taxes - Gaming	10,096.11	55,741.13	6,397.78
Pull Tabs Expense	2,530.62	10,994.78	2,246.72
Raffle Wheel Tickets	0.00	1,107.12	0.00
Rent - Gaming	8,860.00	76,190.00	7,685.00
Security	0.00	10,787.07	1,402.12
Wages - Gaming	<u>25,449.59</u>	<u>211,255.45</u>	<u>22,777.10</u>
 Total Gaming Expenses - Direct	 <u>162,806.40</u>	 <u>1,354,172.69</u>	 <u>118,590.84</u>
 Gaming Expenses - Indirect			
401k Match	1,030.37	1,030.37	0.00
Accounting - Gaming	1,946.24	19,659.40	2,082.50
Background Checks - Gaming	0.00	120.00	0.00
Bank Service Charges - Gaming	42.75	(40.54)	10.00
Benefit Admin Fees	0.00	253.00	0.00
Computer Hardware	0.00	64.49	0.00
Copier Lease - Gaming	81.32	1,023.36	0.00
Depreciation - Gaming	<u>371.99</u>	<u>4,854.58</u>	<u>738.90</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021
Gain/Loss on sale of Assets	0.00	(3,500.00)	0.00
Gaming Mileage	284.65	2,791.90	0.00
Health Insurance - Gaming	1,770.59	16,884.41	1,414.41
Insurance - Gaming	1,048.33	6,017.29	1,213.81
Interest Expense	0.00	84.53	0.00
Meals and Entertainment	950.00	1,008.00	120.24
Miscellaneous (Shared) - Gaming	0.00	2,055.00	0.00
Office Fit-Up	1,253.13	1,312.70	0.00
Office Rent - Gaming	1,047.50	7,247.50	775.00
Office Supplies/Postage - Gaming	490.47	3,528.84	1,078.66
Office Telephone/Data - Gaming	870.57	3,596.83	351.13
Payroll Tax - Manager & Office	1,973.62	13,688.04	(733.17)
Penalties & Fines	0.00	1,691.00	0.00
Software	765.55	2,646.27	107.98
Uniforms - Gaming	0.00	2,643.40	0.00
Wages - Manager & Office	17,505.47	160,780.99	10,004.97
Wages - Vacation, Train, Count	960.35	6,161.42	255.00
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Total Gaming Expenses - Indirect	32,392.90	255,602.78	17,419.43
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Total Gaming Expenses	195,199.30	1,609,775.47	136,010.27
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Net Gaming Revenue	199,293.77	1,820,772.85	395,886.62
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Program Revenue			
Advertising Income	0.00	5,000.00	0.00
Apparel Income	137.23	793.66	860.37
Charitable Donations	157.26	2,180.86	460.00
Contributions/Kickback Income	0.00	2,409.00	0.00
Dashboards & Wallboards	5,050.00	40,241.88	0.00
Dibs Income	0.00	3,179.99	0.00
Fundraising	0.00	1,242.00	0.00
Hockey Camp Registration	0.00	30,600.32	0.00
Interest Income	19.48	178.56	0.00
Pins - Hockey Income	0.00	(529.04)	0.00
Regular Season	48,359.45	287,040.04	58,607.91
Sponsorships	7,600.00	10,359.00	0.00
State Tournament	7,884.47	8,484.47	16,664.91
Tournament Income - Other	0.00	0.00	1,449.09
Winter Classic Tournament	0.00	9,250.00	0.00
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Total Program Revenue	69,207.89	400,430.74	78,042.28
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021
Program Expenses - Direct			
Advertising - Hockey	899.00	22,705.22	279.26
Apparel Hockey	0.00	5,729.38	80.07
Coaches Travel & Expense	8,223.97	36,688.25	17,178.48
Coaches - Other	0.00	0.00	656.00
Depreciation - Hockey	511.65	5,142.83	1,408.16
Evaluators	0.00	4,952.28	0.00
Equipment	0.00	9,095.75	0.00
Equipment Repairs	0.00	22,366.48	0.00
Health Insurance - Hockey	1,573.94	14,977.34	0.00
Hockey Director Travel & Expenses	81.52	221.63	0.00
Ice Time Expense	101,735.00	251,338.75	10,200.00
Membership Promo Items	549.52	13,562.86	0.00
Miscellaneous - Hockey	95.77	1,670.52	0.00
New Jerseys	0.00	10,870.98	0.00
Officials	14,772.42	50,101.16	19,109.96
Payroll Taxes - Coaches	3,169.39	10,566.69	2,289.36
Registration	0.00	1,875.00	0.00
Special Event	0.00	527.81	142.54
Staff Development	0.00	300.00	0.00
State Tournament	1,802.37	1,802.37	130.00
Supplies - Hockey	0.00	2,311.13	0.00
Tournament Entry Fees	7,965.00	112,351.50	(929.60)
Tournament Ice	0.00	0.00	13,087.50
Training Camp Expenses	0.00	27,315.44	0.00
USA Hockey & NDAHA	211.00	12,316.00	101.00
Wages - Coaches	29,571.44	132,315.10	15,705.00
Wages - Hockey Director	7,432.13	67,520.27	7,215.66
Winter Classic Tournament	0.00	1,341.74	0.00
Total Program Expenses - Direct	178,594.12	819,966.48	86,653.39
Program Expenses - Indirect			
401k Match	104.05	104.05	0.00
Bank Service Charges	1.00	391.83	0.00
Benefit Plan Fees	0.00	253.00	0.00
Computer - Hockey	0.00	64.11	716.80
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	105.28	1,119.22	23.95
Facility Expenses	2,005.75	2,235.75	0.00
Insurance - Hockey	1,048.33	6,113.35	1,091.82
Interest Expense	0.00	3.22	0.00
Meeting Expenses	589.29	1,875.71	0.00
Office Fit-Up	1,253.13	1,312.71	0.00
Office Furniture	0.00	784.85	0.00

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021
Office Rent - Hockey	1,047.50	6,472.50	775.00
Office Supplies/Postage - Hockey	396.64	1,404.64	1,035.33
Payroll Taxes - Office Staff	936.31	14,889.31	1,935.56
Professional Fees - Hockey	7,881.24	23,802.03	2,082.50
Software	22.50	5,939.03	332.08
Sports Engine Processing Fees	1,105.22	16,069.76	0.00
Telephone/Data - Hockey	870.57	3,352.85	201.12
Wages - Business Manager	<u>10,302.23</u>	<u>110,932.49</u>	<u>6,622.36</u>
 Total Program Expenses - Indirect	 <u>27,669.04</u>	 <u>199,120.41</u>	 <u>14,816.52</u>
 Total Program Expenses	 <u>206,263.16</u>	 <u>1,019,086.89</u>	 <u>101,469.91</u>
 Net Program Revenue/Expense	 <u>(137,055.27)</u>	 <u>(618,656.15)</u>	 <u>(23,427.63)</u>
 Change in Net Assets Without Restriction \$	 <u><u>62,238.50</u></u>	 <u><u>\$ 1,202,116.70</u></u>	 <u><u>\$ 372,458.99</u></u>

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SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Nine Months Ended March 31, 2022

	July '21 - Mar '22	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (50,383.09)	\$ 0.00	\$ 50,383.09
Prize Boards	2,225.00	0.00	(2,225.00)
Bingo	253,178.00	275,000.00	21,822.00
Blackjack & Paddlewheel	217,857.50	267,000.00	49,142.50
Daubers	2,443.61	1,700.00	(743.61)
Etabs	2,448,236.00	1,725,000.00	(723,236.00)
Gun Raffle Receipts	144,120.00	240,000.00	95,880.00
Gun Raffle Prizes	(3,642.36)	(180,600.00)	(176,957.64)
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	253,900.42	296,000.00	42,099.58
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	(65,462.38)	(52,500.00)	12,962.38
	<u>3,430,548.32</u>	<u>2,804,350.00</u>	<u>(626,198.32)</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Etab Credit	(31,612.00)	0.00	31,612.00
Prize Board Prizes	2,323.06	0.00	(2,323.06)
Bingo Cards	8,983.75	0.00	(8,983.75)
Etab Expense	632,718.29	399,800.00	(232,918.29)
Gaming Licenses & Fees	(150.00)	1,650.00	1,800.00
Gaming Tax	366,125.45	323,675.75	(42,449.70)
Gaming Supplies	7,173.42	99,200.00	92,026.58
Gun Raffle Advertising	2,504.17	1,000.00	(1,504.17)
Miscellaneous	31.00	0.00	(31.00)
Payroll Taxes - Gaming	55,741.13	79,597.50	23,856.37
Pull Tabs Expense	10,994.78	350.00	(10,644.78)
Raffle Wheel Tickets	1,107.12	0.00	(1,107.12)
Rent - Gaming	76,190.00	102,120.00	25,930.00
Security	10,787.07	19,475.00	8,687.93
Wages - Gaming	211,255.45	260,600.00	49,344.55
	<u>1,354,172.69</u>	<u>1,287,468.25</u>	<u>(66,704.44)</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 Nine Months Ended March 31, 2022

	July '21 - Mar '22	Budget	Remaining
Gaming Expenses - Indirect			
401k Match	1,030.37	0.00	(1,030.37)
Benefit Admin Fee	253.00	0.00	(253.00)
Accounting - Gaming	19,659.40	30,000.00	10,340.60
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	120.00	500.00	380.00
Bank Service Charges - Gaming	(40.54)	250.00	290.54
Copier Lease - Gaming	1,023.36	2,000.00	976.64
Depreciation - Gaming	4,854.58	11,000.00	6,145.42
Gain/Loss on Sale of Assets	(3,500.00)	0.00	3,500.00
Gaming Mileage	2,791.90	0.00	(2,791.90)
Health Insurance - Gaming	16,884.41	19,600.00	2,715.59
Insurance - Gaming	4,288.29	7,700.00	3,411.71
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	2,055.00	7,500.00	5,445.00
Office Fit-up	1,312.70	0.00	(1,312.70)
Office Rent - Gaming	7,247.50	10,000.00	2,752.50
Office Supplies - Computer Hardw	64.49	2,500.00	2,435.51
Office Supplies/Postage - Gamin	3,528.84	6,000.00	2,471.16
Office Telephone/Data - Gaming	3,596.83	2,600.00	(996.83)
Payroll Tax - Manager & Office	13,688.04	14,300.00	611.96
Penalties & Fines	1,691.00	0.00	(1,691.00)
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	2,646.27	2,000.00	(646.27)
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	160,780.99	167,500.00	6,719.01
Wages - Vacation, Train, Count	6,161.42	10,000.00	3,838.58
	<u>255,602.78</u>	<u>310,950.00</u>	<u>56,377.59</u>
Total Gaming Expenses - Indirect	<u>255,602.78</u>	<u>310,950.00</u>	<u>56,377.59</u>
	<u>1,609,775.47</u>	<u>1,598,418.25</u>	<u>(10,326.85)</u>
Total Gaming Expenses	<u>1,609,775.47</u>	<u>1,598,418.25</u>	<u>(10,326.85)</u>
Net Gaming Revenue	<u>1,820,772.85</u>	<u>1,205,931.75</u>	<u>(615,871.47)</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	793.66	2,000.00	1,206.34
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	2,180.86	0.00	(2,180.86)
Contributions/Kickback Income	2,409.00	10,000.00	7,591.00
Dasherboards & Wallboards	40,241.88	50,000.00	9,758.12

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 Nine Months Ended March 31, 2022

	July '21 - Mar '22	Budget	Remaining
Dibs Income	3,179.99	5,000.00	1,820.01
Fundraising	1,242.00	0.00	(1,242.00)
Hockey Camp Registration	30,600.32	43,800.00	13,199.68
Ice Time	0.00	7,500.00	7,500.00
Interest Receipts	178.56	150.00	(28.56)
Pins	(529.04)	0.00	529.04
Sponsorships	10,359.00	10,000.00	(359.00)
State Tournament	8,484.47	15,000.00	6,515.53
Total Hockey Registration	287,040.04	265,000.00	(22,040.04)
Winter Classic Tournament	9,250.00	0.00	(9,250.00)
	<hr/>	<hr/>	<hr/>
Total Program Revenue	400,430.74	398,450.00	(1,980.74)
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	27,315.44	0.00	(27,315.44)
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Coaches Travel & Expense	36,688.25	75,000.00	38,311.75
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	5,142.83	30,000.00	24,857.17
Equipment	9,095.75	0.00	(9,095.75)
Equipment Repairs	22,366.48	2,500.00	(19,866.48)
Evaluators	4,952.28	3,000.00	(1,952.28)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	14,977.34	19,000.00	4,022.66
Ice Time Expense	251,338.75	265,000.00	13,661.25
Membership Promo Items	13,562.86	0.00	(13,562.86)
Miscellaneous - Hockey	1,670.52	1,000.00	(670.52)
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	2,311.13	15,000.00	12,688.87
Tournament Entry Fees	112,351.50	105,000.00	(7,351.50)
Travel Expenses - Hockey Director	221.63	2,500.00	2,278.37
Winter Classic Tournament	1,341.74	0.00	(1,341.74)
USA Hockey & NDAHA	12,316.00	800.00	(11,516.00)

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 Nine Months Ended March 31, 2022

	July '21 - Mar '22	Budget	Remaining
Wages - Coaches	132,315.10	313,960.36	181,645.26
Wages - Hockey Director	<u>67,520.27</u>	<u>86,039.64</u>	<u>18,519.37</u>
 Total Program Expenses - Direct	 <u>819,966.48</u>	 <u>1,053,550.00</u>	 <u>233,583.52</u>
 Program Expenses - Indirect			
401k Match	104.05	0.00	(104.05)
Office Fit-Up	1,312.71	3,000.00	1,687.29
Bank Service Charges	391.83	0.00	(391.83)
Benefit Plan Fees	253.00	0.00	(253.00)
Computer - Hockey(Hardware)	64.11	5,000.00	4,935.89
Contributions	2,000.00	0.00	(2,000.00)
Copier/Printing- Hockey	1,119.22	650.00	(469.22)
Facility Expenses	2,235.75	0.00	(2,235.75)
Insurance - Hockey	4,384.34	2,500.00	(1,884.34)
Insurance-Workers Comp	1,729.01	2,500.00	770.99
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	1,875.71	4,500.00	2,624.29
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	6,472.50	10,000.00	3,527.50
Office Supplies/Postage - Hockey	1,404.64	5,000.00	3,595.36
Payroll Taxes - Office Staff	14,889.31	25,000.00	10,110.69
Professional Fees - Hockey	23,802.03	15,000.00	(8,802.03)
Software	5,939.03	2,500.00	(3,439.03)
Sports Engine Processing Fees	16,069.76	2,500.00	(13,569.76)
Telephone/Data - Hockey	3,352.85	3,500.00	147.15
Wages - Business Manager	<u>110,932.49</u>	<u>0.00</u>	<u>(110,932.49)</u>
 Total Program Expenses - Indirect	 <u>199,120.41</u>	 <u>84,150.00</u>	 <u>(114,970.41)</u>
 Total Program Expenses	 <u>1,019,086.89</u>	 <u>1,137,700.00</u>	 <u>118,613.11</u>
 Net Program Revenue/Expense	 <u>(618,656.15)</u>	 <u>(739,250.00)</u>	 <u>(120,593.85)</u>
 Change in Net Assets	 <u>\$ 1,202,116.70</u>	 <u>\$ 466,681.75</u>	 <u>\$ (736,465.32)</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 12,891.75	\$ 100,907.75	\$ 8,382.25	\$ 100,000.00	\$ (907.75)
Pulltabs	<u>2,440.46</u>	<u>18,894.46</u>	<u>1,433.00</u>	<u>21,000.00</u>	<u>2,105.54</u>
Total Net Gaming Proceeds	<u>15,332.21</u>	<u>119,802.21</u>	<u>9,815.25</u>	<u>121,000.00</u>	<u>1,197.79</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	2,945.02	26,422.19	1,895.50	25,000.00	(1,422.19)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	0.00	250.00	0.00	1,000.00	750.00
Gaming Tax	1,028.41	13,418.04	1,729.20	15,000.00	1,581.96
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	0.00	2,055.26	249.08	0.00	(2,055.26)
Rent - Gaming	550.00	4,950.00	300.00	6,600.00	1,650.00
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>4,523.43</u>	<u>45,995.49</u>	<u>4,173.78</u>	<u>47,860.00</u>	<u>1,864.51</u>
Net Gaming Revenue/Expense	<u>\$ 10,808.78</u>	<u>\$ 73,806.72</u>	<u>\$ 5,641.47</u>	<u>\$ 73,140.00</u>	<u>\$ (666.72)</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 6,193.00	\$ 45,975.50	\$ 11,048.00	\$ 0.00	\$ (45,975.50)
Etabs	0.00	0.00	0.00	60,000.00	60,000.00
Pull Tabs	<u>4,064.00</u>	<u>23,833.30</u>	<u>2,881.00</u>	<u>15,000.00</u>	<u>(8,833.30)</u>
Total Net Gaming Proceeds	<u>10,257.00</u>	<u>69,808.80</u>	<u>13,929.00</u>	<u>75,000.00</u>	<u>5,191.20</u>
Gaming Expenses - Direct					
Gaming License & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	248.82	7,844.64	419.93	8,250.00	405.36
Gaming Supplies	0.00	1,203.86	0.00	1,800.00	596.14
Payroll Taxes - Gaming	697.02	5,363.90	704.36	6,875.00	1,511.10
Pull Tabs Expense	404.80	1,071.18	159.70	1,200.00	128.82
Rent - Gaming	475.00	4,275.00	475.00	5,700.00	1,425.00
Security	0.00	1,377.00	160.80	2,700.00	1,323.00
Wages - Gaming	<u>2,489.46</u>	<u>18,563.58</u>	<u>2,035.80</u>	<u>25,000.00</u>	<u>6,436.42</u>
Total Gaming Expenses - Direct	<u>4,315.10</u>	<u>39,699.16</u>	<u>3,955.59</u>	<u>51,675.00</u>	<u>11,975.84</u>
Net Gaming Revenue/Expense	<u>\$ 5,941.90</u>	<u>\$ 30,109.64</u>	<u>\$ 9,973.41</u>	<u>\$ 23,325.00</u>	<u>\$ (6,784.64)</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 6,748.00	\$ 52,068.75	\$ 0.00	\$ 45,000.00	\$ (7,068.75)
Pull Tabs	<u>1,097.00</u>	<u>8,327.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>1,673.00</u>
Total Net Gaming Proceeds	<u>7,845.00</u>	<u>60,395.75</u>	<u>0.00</u>	<u>55,000.00</u>	<u>(5,395.75)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(4,440.00)	0.00	0.00	4,440.00
Etab Expense	1,572.83	13,823.65	0.00	4,000.00	(9,823.65)
Gaming Licenses & Fees	0.00	0.00	300.00	300.00	300.00
Gaming Tax	797.06	6,643.20	0.00	6,050.00	(593.20)
Gaming Supplies	0.00	0.00	0.00	100.00	100.00
Pull Tabs Expense	(77.52)	796.60	(254.80)	900.00	103.40
Rent - Gaming	<u>1,100.00</u>	<u>5,100.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>(3,600.00)</u>
Total Gaming Expenses - Direct	<u>3,392.37</u>	<u>21,923.45</u>	<u>45.20</u>	<u>12,850.00</u>	<u>(9,073.45)</u>
Net Gaming Revenue/Expense	<u>\$ 4,452.63</u>	<u>\$ 38,472.30</u>	<u>\$ (45.20)</u>	<u>\$ 42,150.00</u>	<u>\$ 3,677.70</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ (2,500.00)	\$ 776.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	113.00	31,959.00	16,047.00	55,000.00	23,041.00
Etabs	64,440.00	402,224.50	44,233.75	320,000.00	(82,224.50)
Pull Tabs	3,598.00	32,702.75	6,279.00	55,000.00	22,297.25
Winter/Fall Raffle Receipts	0.00	225,400.00	0.00	200,000.00	(25,400.00)
Winter Raffle Prizes Exp	<u>(14,322.40)</u>	<u>(63,412.38)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>10,912.38</u>
 Total Net Gaming Proceeds	 <u>53,828.60</u>	 <u>626,373.87</u>	 <u>67,335.75</u>	 <u>577,500.00</u>	 <u>(48,873.87)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Etab Expense	13,927.03	97,799.57	8,395.09	82,000.00	(15,799.57)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	22,429.96	67,594.17	5,070.71	55,000.00	(12,594.17)
Gaming Supplies	0.00	168.23	77.19	2,500.00	2,331.77
Payroll Taxes - Gaming	814.14	7,622.34	1,121.37	13,000.00	5,377.66
Pull Tabs Expense	450.07	1,580.19	(118.20)	7,500.00	5,919.81
Raffle Wheel Tickets	0.00	1,107.12	0.00	0.00	(1,107.12)
Rent	1,025.00	9,225.00	975.00	12,300.00	3,075.00
Security	0.00	1,854.00	214.40	3,000.00	1,146.00
Wages-Gaming	<u>3,153.70</u>	<u>22,684.08</u>	<u>2,999.71</u>	<u>28,000.00</u>	<u>5,315.92</u>
 Total Gaming Expenses - Direct	 <u>41,799.90</u>	 <u>206,734.70</u>	 <u>18,735.27</u>	 <u>203,450.00</u>	 <u>(3,284.70)</u>
 Net Gaming Revenue/Expense	 <u>\$ 12,028.70</u>	 <u>\$ 419,639.17</u>	 <u>\$ 48,600.48</u>	 <u>\$ 374,050.00</u>	 <u>\$ (45,589.17)</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 3,982.00	\$ 281.00	\$ 8,000.00	\$ 4,018.00
Etabs	0.00	35,605.25	10,321.75	70,000.00	34,394.75
Pull Tabs	0.00	(294.00)	2,384.00	10,000.00	10,294.00
	<u>0.00</u>	<u>39,293.25</u>	<u>12,986.75</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	2,423.22	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	1,309.22	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	374.02	2,337.50	1,881.08
Pull Tabs Expense	0.00	123.57	(106.50)	350.00	226.43
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	260.37	115.72	1,475.00	1,214.63
Wages - Gaming	0.00	1,149.31	815.17	8,500.00	7,350.69
	<u>0.00</u>	<u>20,285.20</u>	<u>5,430.85</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>\$ 7,555.90</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 20,622.00	\$ 156,822.00	\$ 23,413.00	\$ 180,000.00	\$ 23,178.00
Blackjack & Paddlewheel	(51.00)	22,787.00	890.00	30,000.00	7,213.00
Daubers	131.00	2,443.61	454.00	1,700.00	(743.61)
Etabs	67,325.75	495,937.75	72,935.75	370,000.00	(125,937.75)
Poker	(177.38)	2,675.62	0.00	3,750.00	1,074.38
Pull tabs	<u>4,691.00</u>	<u>42,078.25</u>	<u>9,689.52</u>	<u>50,000.00</u>	<u>7,921.75</u>
Total Net Gaming Proceeds	<u>92,541.37</u>	<u>722,744.23</u>	<u>107,382.27</u>	<u>635,450.00</u>	<u>(87,294.23)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	1,354.30	8,429.75	0.00	9,000.00	570.25
Etab Expense	12,899.02	132,451.26	12,943.97	76,000.00	(56,451.26)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	4,107.98	80,919.89	5,526.23	69,899.50	(11,020.39)
Gaming Supplies	237.52	3,827.32	0.00	2,500.00	(1,327.32)
Payroll Taxes - Gaming	2,090.84	14,164.45	1,465.57	31,625.00	17,460.55
Pull Tabs Expense	427.77	1,986.60	1,703.80	31,000.00	29,013.40
Rent - Gaming	2,135.00	19,215.00	2,135.00	25,620.00	6,405.00
Security	0.00	2,016.80	268.00	3,000.00	983.20
Wages - Gaming	<u>10,270.03</u>	<u>96,031.42</u>	<u>9,209.17</u>	<u>115,000.00</u>	<u>18,968.58</u>
Total Gaming Expenses - Direct	<u>33,522.46</u>	<u>354,042.49</u>	<u>33,251.74</u>	<u>363,794.50</u>	<u>9,752.01</u>
Net Gaming Revenue/Expense	<u>\$ 59,018.91</u>	<u>\$ 368,701.74</u>	<u>\$ 74,130.53</u>	<u>\$ 271,655.50</u>	<u>\$ (97,046.24)</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ 0.00	\$ (1,800.00)	\$ 0.00	\$ 0.00	\$ 1,800.00
Bingo	221.00	(425.00)	1,433.00	0.00	425.00
Blackjack & Paddlewheel	1,114.00	34,922.00	0.00	50,000.00	15,078.00
Etabs	47,796.25	385,803.50	37,809.50	250,000.00	(135,803.50)
Hunting Raffle Proceeds	0.00	0.00	0.00	10,000.00	10,000.00
Hunting Raffle Prizes	0.00	0.00	0.00	(3,500.00)	(3,500.00)
Pull Tabs	4,372.00	33,000.35	7,925.00	45,000.00	11,999.65
Winter Raffle Prizes Exp	<u>0.00</u>	<u>(2,050.00)</u>	<u>(1,520.00)</u>	<u>0.00</u>	<u>2,050.00</u>
 Total Net Gaming Proceeds	 <u>53,503.25</u>	 <u>449,450.85</u>	 <u>45,647.50</u>	 <u>351,500.00</u>	 <u>(97,950.85)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(3,300.00)	0.00	0.00	3,300.00
Bingo Cards	0.00	193.00	0.00	0.00	(193.00)
Etab Expense	10,464.47	100,753.83	6,956.25	65,000.00	(35,753.83)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	4,778.21	50,806.90	4,830.86	61,050.00	10,243.10
Gaming Supplies	0.00	193.51	0.00	1,000.00	806.49
Payroll Taxes - Gaming	1,353.57	6,220.42	853.18	8,250.00	2,029.58
Pull Tabs Expense	384.70	1,147.63	(40.00)	14,000.00	12,852.37
Rent - Gaming	1,325.00	11,925.00	1,325.00	15,900.00	3,975.00
Security	0.00	1,930.30	214.40	3,000.00	1,069.70
Wages - Gaming	<u>2,737.32</u>	<u>19,818.02</u>	<u>2,472.20</u>	<u>30,000.00</u>	<u>10,181.98</u>
 Total Gaming Expenses - Direct	 <u>21,043.27</u>	 <u>189,688.61</u>	 <u>16,611.89</u>	 <u>198,350.00</u>	 <u>8,661.39</u>
 Net Gaming Revenue/Expense	 <u>\$ 32,459.98</u>	 <u>\$ 259,762.24</u>	 <u>\$ 29,035.61</u>	 <u>\$ 153,150.00</u>	 <u>\$ (106,612.24)</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 Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 9,200.00	\$ 144,120.00	\$ 129,890.00	\$ 240,000.00	\$ 95,880.00
Gun Raffle Prizes	(2,262.56)	(3,642.36)	(5,327.88)	(180,600.00)	(176,957.64)
Raffle Boards - Center Ice	0.00	0.00	0.00	5,000.00	5,000.00
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>6,937.44</u>	<u>140,477.64</u>	<u>124,562.12</u>	<u>81,900.00</u>	<u>(58,577.64)</u>
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Gun Raffle Advertising	0.78	2,504.17	610.00	1,000.00	(1,504.17)
Wages - Gaming	<u>171.43</u>	<u>171.43</u>	<u>0.00</u>	<u>0.00</u>	<u>(171.43)</u>
Total Gaming Expenses - Direct	<u>172.21</u>	<u>2,675.60</u>	<u>610.00</u>	<u>7,056.25</u>	<u>4,380.65</u>
Net Gaming Revenue/Expense	<u>\$ 6,765.23</u>	<u>\$ 137,802.04</u>	<u>\$ 123,952.12</u>	<u>\$ 74,843.75</u>	<u>\$ (62,958.29)</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 - Rookies

For the One and Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 4,385.00	\$ 69,813.00	\$ 4,797.00	\$ 50,000.00	\$ (19,813.00)
Etabs	77,364.00	575,423.00	75,845.50	370,000.00	(205,423.00)
Pull Tabs	<u>8,344.50</u>	<u>53,865.49</u>	<u>9,543.00</u>	<u>55,000.00</u>	<u>1,134.51</u>
 Total Net Gaming Proceeds	 <u>90,093.50</u>	 <u>699,101.49</u>	 <u>90,185.50</u>	 <u>475,000.00</u>	 <u>(224,101.49)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(5,080.00)	0.00	0.00	5,080.00
Etab Expense	15,336.90	146,263.05	10,640.89	76,000.00	(70,263.05)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	6,406.24	78,334.85	5,096.53	55,000.00	(23,334.85)
Gaming Supplies	0.00	1,372.87	110.94	1,000.00	(372.87)
Miscellaneous	0.00	31.00	0.00	0.00	(31.00)
Payroll Taxes - Gaming	4,550.70	14,135.84	1,096.56	12,000.00	(2,135.84)
Pull Tabs Expense	259.60	1,395.45	133.83	19,000.00	17,604.55
Rent - Gaming	1,225.00	11,025.00	1,000.00	14,700.00	3,675.00
Security	0.00	2,003.40	268.00	4,150.00	2,146.60
Wages - Gaming	<u>3,486.47</u>	<u>29,602.41</u>	<u>2,781.85</u>	<u>34,000.00</u>	<u>4,397.59</u>
 Total Gaming Expenses - Direct	 <u>31,264.91</u>	 <u>279,083.87</u>	 <u>21,128.60</u>	 <u>216,000.00</u>	 <u>(63,083.87)</u>
 Net Gaming Revenue/Expense	 <u>\$ 58,828.59</u>	 <u>\$ 420,017.62</u>	 <u>\$ 69,056.90</u>	 <u>\$ 259,000.00</u>	 <u>\$ (161,017.62)</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Traditions

For the One and Nine Months Ended March 31, 2022 and Month Ended March 31, 2021

	March 2022	July '21 - Mar '22	March 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (12,771.80)	\$ (48,583.09)	\$ 0.00	\$ 0.00	\$ 48,583.09
Prize Boards	2,225.00	2,225.00	0.00	0.00	(2,225.00)
Bingo	22,382.00	99,281.00	19,642.00	95,000.00	(4,281.00)
Blackjack & Paddlewheel	(5,455.00)	8,419.00	1,019.00	14,000.00	5,581.00
Etabs	52,279.50	400,265.50	32,004.75	200,000.00	(200,265.50)
Other Raffles	0.00	0.00	760.00	0.00	0.00
Pull Tabs	<u>5,495.00</u>	<u>41,492.82</u>	<u>6,627.00</u>	<u>35,000.00</u>	<u>(6,492.82)</u>
Total Net Gaming Proceeds	<u>64,154.70</u>	<u>503,100.23</u>	<u>60,052.75</u>	<u>344,000.00</u>	<u>(159,100.23)</u>
Gaming Expenses - Direct					
Etab Credit	(5,612.00)	(8,252.00)	0.00	0.00	8,252.00
Prize Board Prizes	0.00	2,323.06	0.00	0.00	(2,323.06)
Bingo Cards	226.00	361.00	0.00	0.00	(361.00)
Etab Expense	13,912.77	101,683.04	6,347.74	55,000.00	(46,683.04)
Gaming Tax	8,808.76	55,499.93	3,398.65	37,840.00	(17,659.93)
Gaming Licenses & Fees	0.00	(150.00)	0.00	150.00	300.00
Gaming Supplies	0.00	157.63	0.00	1,500.00	1,342.37
Payroll Taxes - Gaming	589.84	7,777.76	782.72	5,500.00	(2,277.76)
Pull Tabs Expense	681.20	838.30	519.81	3,500.00	2,661.70
Rent - Gaming	1,025.00	9,225.00	975.00	12,300.00	3,075.00
Security	0.00	1,345.20	160.80	2,150.00	804.80
Wages-Gaming	<u>3,141.18</u>	<u>23,235.20</u>	<u>2,463.20</u>	<u>20,000.00</u>	<u>(3,235.20)</u>
Total Gaming Expenses - Direct	<u>22,772.75</u>	<u>194,044.12</u>	<u>14,647.92</u>	<u>137,940.00</u>	<u>(56,104.12)</u>
Net Gaming Revenue/Expense	<u>\$ 41,381.95</u>	<u>\$ 309,056.11</u>	<u>\$ 45,404.83</u>	<u>\$ 206,060.00</u>	<u>\$ (102,996.11)</u>

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