

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, April 25, 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 (via TEAMS), Sarah Elkins, Kelly Kisell, James Cailao, Ryan Thayer, Kristen Cigelske, Eric Nelson

Absent: Seth Rehm

Others Present:

Executive Director: Jeremy Jorgenson

Hockey Director: Jason Gregoire

Assistant Hockey Director: Zach Feltman

Charitable Gaming Director: Jason Campbell

Members Present: None

PROCEEDINGS:

Meeting called to order at 6:00 p.m. by President Scott Haider

Introduction of New Board Members

Haider

Haider gave the new board members an opportunity to introduce themselves to those in attendance at the meeting. The newly elected treasurer, Adam Guy, introduced himself via TEAMS. Brett Anderson, the newly elected Executive Vice-President was present and also introduced himself to those in the room. Haider welcomed the new board members and thanked them for their willingness to seek out and accept the opportunity to serve the WFHA.

Aughinbaugh entered the meeting at 6:03 p.m.

Minutes Approval: March 21st, 2022

Haider

Cailao made a motion to approve the March 21st, 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.

Minutes Approval: Annual Meeting April 11th, 2022

Haider

Cailao made a motion to approve the April 11th, 2022 Annual Board Meeting minutes as provided to the board of directors. Motion was seconded by Aughinbaugh. Approved by all; motion was passed without dissent.

February 2022 Financials

Guy

Guy, in his newly appointed position, was able to review the financial documents from February 2022 prior to the meeting. Haider also had the opportunity to review the information and supported Guy in his initial report to the board. The financial position of WFHA continues to trend strongly. There were no questions raised regarding the financial report and no further discussion of the most recent report from February 2022.

Executive Director Updates

Jorgenson

Jorgenson reported to the board that the hockey treadmill has been purchased by Heartland Orthopedics in Alexandria, MN. The purchasing party is paying for the manufacturer to travel from California in order to help correctly disassemble,

remove and reassemble the treadmill in the new location. Jorgenson has connected the buyer with an individual who will be able to utilize the proper machinery to remove the treadmill from the upper location in Veterans Arena 2. The move is scheduled to take place on May 23rd before the ice is put back into Veterans Memorial Arena 2 which will allow for easier maneuvering in the arena.

Currently Jorgenson is completing a thorough analysis of the current and past budgets in preparation for compiling the new budget for the 2022-2023 Fiscal year. He is working on ways to better track expenses for the upcoming year, compile a budget with more accurate projections and collaborating with Wilson to streamline the accounts receivable processes that WFHA is responsible for. He is aiming for a target completion date of Mid-May for the initial budget to be completed.

Staff evaluations will take place at the end of May. Goals were set by staff in August after Jorgenson assumed the role of Executive Director and were reviewed mid-year in January during the staff evaluations at that time. The template has been set and created for the year-end evaluations to take place with a target completion date by the end of May. He feels positive about the system that are being put into place for this aspect.

Jorgenson raised the topic of money transfers with the board. With the current transition of treasurers on the board, from Raan to Guy, this seems like an appropriate time to make any changes necessary. Brady Martz, at times, needs money transfers to take place in a quick and timely fashion when specific payments are required, such as is currently the case. In the past Raan has completed those but it has been suggested that Jorgenson may potentially be in a better position to complete these transactions more quickly without needing to call on the treasurer for such requests. Currently there is some required paperwork for Guy that is needing to be completed before he is able to be granted access to needed accounts as treasurer and have the ability to perform such tasks.

Haider made a motion to allow Jorgenson along with the current treasurer, Adam Guy, the capabilities of making money transfers in order to adequately complete transactions with the intent of needed timeliness for the accounting firm. Motion was seconded by Thayer. No further discussion took place. Approved by all; motion was passed without dissent.

Jorgenson presented an update and review on preliminary work that has been completed with a civil engineering and an architectural firm to explore options for an additional ice surface at the current Veteran's Memorial Arena. Included in these changes are upgrades and/or additions to the locker rooms, concessions, mezzanine and viewing areas, Zamboni room, community room expansion and possible areas for turf spaces. Dependent upon the options chosen there could also be changes to the parking lots and drop off areas. Looking ahead to the short term it is the intent to hold bi-weekly meetings with all involved entities as the process begins to take shape and moves ahead. Jorgenson will continue to provide updates to the board throughout the process.

Hockey Operations

Gregoire

Gregoire shared updates with the board on the preparations that have begun for the 2022-2023 season. The Stampede Hockey Academy sessions for June are full with some sessions being adjusted to accommodate for higher numbers or lower numbers at a particular level. Camp participants will receive a water bottle, t-shirt and jersey. Coaches for the camp will be provided with a sweatshirt. The sessions for July are filling up with some openings still remaining at particular levels.

In preparation for the new travel jerseys Gregoire and Feltman have been working on the number of jerseys, sizing, jersey numbering and allocations for each level of play. The details are planned to be finalized within the next few days so that the order can be placed in time for arrival at the start of the season. Each player will be given a pair of home and away socks courtesy of the WFHA. Scheels will stock additional socks for sale that players can purchase should they need more sets throughout the season. Coaches for each team will be given a few extra pair that can be used for team emergencies as needed throughout the year.

Gregoire has begun to compile a preliminary list of tournaments that they are considering for the 2022-2023 travel teams to participate in for next season. He has been in contact with the hosts of those tournaments in order to help

preemptively indicate our participation interest. Typically, registration for next year's tournaments opens up on June 1st or July 1st.

With the sale of the treadmill the space will be open just in time for the start of summer camps. His immediate need is to have some turf placed in the area in order to begin using it with the campers. The venting in the room will need to be worked around and will call for some creative use of the space. Purchases have already been made for some goalie specific equipment that can be utilized in the space as well. Jorgenson has a contact at NDSU that could be a potential source for some turf due to their facility upgrades.

Gregoire, Feltman and Wilson are working to complete updates to the Player/Parent Handbooks and the Coaches Handbook for next season. The registration is also being built in preparation for the opening of registration for the 2022-2023 season which is anticipated to open in July. Gregoire will be prepared to share the proposed updates and changes for the handbook and registration at the May board meeting.

Gaming Operations

Campbell

Campbell provided updates on both WFHA raffles which have been completed and were very successful. The gun raffle was completely sold out this year with great attendance the night of the raffle. The gun raffle was held at the Hartl Building on the Red River Valley Fairgrounds. The extra raffles for 2 pallets of Busch Light were a great addition to the night. Campbell shared preliminary profits from the raffles with the board as presented on the quarterly tax return that he briefly reviewed. WFHA covered the cost of the taxes on the car and the side by side for the winners of the raffle items which is something that was started last year. Overall, gaming is continuing to progress well and remains trending in a positive direction for the organization. Haider complimented the staff on the execution of the event and the overall positive outcomes of the gun raffle.

Old Business: WFHA Junior Gold

Aughinbaugh/Gregoire

Gregoire provided an update to the board on the interest level of Junior Gold Hockey that could be added to the WFHA programming. Many of the Bantam players that have just completed their last year of play had a large number in their group and could be possible players at the Junior Gold level. This age group falls into the 15 and 16 age category which would make a team at the 16U level. If there are interested players that fall into the 18U level they could have the option to play in the Fargo or Moorhead with a team of that level if we do not have enough to make a Stampede team. Gregoire is in the process of planning for registration, costs and creating a plan for either a 16U or 18U team depending on the age of players that register. Junior Gold will have a later start date than other Stampede teams. Feltman is working on creating a potential schedule for practices which would most likely be an early practice time about 3 days a week and is comparable to the Bantam practice schedule. Junior Gold games require 2-hour time slots and 4 referees per game which creates a higher cost to play at this level.

Gregoire has been in contact with both High School coaches who are excited about the potential for this new program offering. Logistical issues to be considered are the registration discounts, waiving late fees due to the timing of registration and ordering jerseys for the potential teams. There will not be a tryout process for this level but depending on the age of players that sign up there could be the potential of 2 teams. Gregoire has been in contact with the program directors in Fargo and Moorhead to help with potential solutions for many of the outcomes that would be dependent on final registration numbers.

Committee Assignments: Capital Campaign & Arena

Aughinbaugh/Haider

Haider requested this item to be tabled until the May meeting.

Compliance Committee

Haider

Haider, Gregoire and Rehm will be meeting soon to collaborate more on the topic of a Compliance Committee. There were no reports or information to be shared at this time.

Gamesheets

Aughinbaugh

Aughinbaugh provided the board with an update on the possible use of Gamesheets as a new reporting system that could be implemented and would replace the traditional paper copy of a scorebook. A demonstration from the company was completed with the WFHA staff this past week. It was well received and a demonstration will be provided to all youth associations that will be attending the NDAHA Spring meeting at the end of the week in Bismarck. The more associations to utilize the product will reduce the cost per association. Minnesota is currently utilizing the electronic reporting and scoring system and in their initial year of use. The system requires either an iPad or tablet as a link is utilized to run the program versus an app. The technology provides an easy user interface through a touch screen and timely reporting and information can be generated via reports. It also allows real time reporting of game information and standings.

Off-Ice Plans

Aughinbaugh

Aughinbaugh and Gregoire met with a local fitness provider in a consultation meeting regarding off-ice training options for different levels of players and the off-ice spaces that we would be able to utilize in our various facilities. Several options were discussed and they will reconnect soon to hear more about options that might be feasible for Stampedo to utilize in the upcoming 2022-2023 season. Several other potential avenues for off-ice consultation and implementation were also discussed. The interest is in being able to provide our players with off-ice training opportunities geared to their needs either before or after their scheduled practice times on the ice.

Meeting Adjournment

Haider

Meeting was adjourned at 7:21 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
 February 28, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 188,620.00	\$ 203,174.00
WSB-Club Account	316,432.04	279,711.54
WSB-Gaming Account	1,518,564.36	1,013,099.65
WSB-Trust Account	1,561,053.48	345,426.12
WSB-Future Savings Account	157,894.45	157,568.69
FNB-Reserve Savings CC	128.89	128.89
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Total Checking/Savings	3,742,693.22	1,999,108.89
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Accounts Receivable		
Miscellaneous Receivables	0.00	350.00
Advertising Receivable	600.00	14,287.50
Dibs Receivable	0.00	3,221.25
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Total Accounts Receivable	600.00	17,858.75
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Other Current Assets		
Prepaid Insurance	608.66	1,865.31
Prepaid Payroll/Tax Liabilities	343.77	0.00
Prepaid Raffle Expenses	0.00	800.00
Prepaid Rent	5,625.00	5,550.00
Prepaid Tournament Expenses	4,365.00	0.00
Gaming Inventory	3,667.28	3,470.40
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Total Other Current Assets	14,609.71	11,685.71
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Total Current Assets	3,757,902.93	2,028,653.35
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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	(231,820.93)	(218,761.14)
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Total Fixed Assets	8,375.67	25,360.46
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TOTAL ASSETS	\$ 3,766,278.60	\$ 2,054,013.81
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NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
 AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 February 28, 2022 and 2021

	2022	2021
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 28,626.43	\$ 2,362.08
Current Portion of LT Debt	0.00	37,036.74
Accrued Gaming Tax	80,228.24	54,763.28
Accrued Wages	45,331.12	27,754.81
Payroll Liabilities	1,265.88	3,123.81
Unearned Revenue - Registration	84,159.45	47,536.26
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Total Current Liabilities	239,611.12	172,576.98
Long Term Liabilities		
PPP Loan Proceeds	0.00	120,600.00
Less Current Portion of LT Debt	0.00	(37,036.74)
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Total Long Term Liabilities	0.00	83,563.26
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Total Liabilities	239,611.12	256,140.24
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	1,139,878.20	811,118.20
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Total Net Assets	3,526,667.48	1,797,873.57
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TOTAL LIABILITIES & NET ASSETS	\$ 3,766,278.60	\$ 2,054,013.81
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (12,542.95)	\$ (37,611.29)	\$ 0.00
Bingo	31,239.00	209,953.00	43,541.00
Blackjack & Paddlewheel	29,413.00	211,558.50	21,949.00
Daubers	0.00	2,312.61	202.00
Etabs	249,874.00	2,119,390.75	191,975.00
Gun Raffle Income Receipts	30,000.00	134,920.00	21,200.00
Gun Raffle Prizes Exp	0.00	(1,379.80)	(1,236.00)
Other Raffles	0.00	0.00	830.00
Poker Tournament Proceeds	2,853.00	2,853.00	0.00
Pull Tabs	27,346.30	219,798.46	31,951.00
Winter/Fall Raffle Receipts	225,400.00	225,400.00	15,370.00
Winter/Fall Raffle Prizes Exp	<u>(2,930.00)</u>	<u>(51,139.98)</u>	<u>(9,227.85)</u>
 Total Net Gaming Proceeds	 <u>580,652.35</u>	 <u>3,036,055.25</u>	 <u>316,554.15</u>
 Gaming Expenses - Direct			
Etab Credit	0.00	(26,000.00)	0.00
Prize Board Prizes	0.00	2,323.06	3,560.69
Bingo Cards	707.15	7,403.45	0.00
Etab Expense	70,989.74	561,660.25	51,711.45
Gaming Licenses & Fees	0.00	(150.00)	0.00
Gaming Tax	40,114.00	317,520.01	27,381.33
Gaming Supplies	390.94	6,935.90	0.00
Gun Raffle Advertising	0.00	2,503.39	50.08
Miscellaneous - Gaming	0.00	31.00	195.00
Payroll Taxes - Gaming	5,710.92	45,645.02	5,885.01
Pull Tabs Expense	457.49	8,464.16	2,399.29
Raffle Wheel Tickets	0.00	1,107.12	251.39
Rent - Gaming	8,260.00	67,330.00	9,820.00
Security	1,300.30	10,787.07	1,347.76
Wages - Gaming	<u>24,017.91</u>	<u>185,805.86</u>	<u>20,870.68</u>
 Total Gaming Expenses - Direct	 <u>151,948.45</u>	 <u>1,191,366.29</u>	 <u>123,472.68</u>
 Gaming Expenses - Indirect			
Accounting - Gaming	1,825.79	17,713.16	2,850.00
Background Checks - Gaming	0.00	120.00	0.00
Bank Service Charges - Gaming	30.00	(83.29)	0.00
Benefit Admin Fees	0.00	253.00	0.00
Computer Hardware	0.00	64.49	0.00
Copier Lease - Gaming	86.08	942.04	78.43
Depreciation - Gaming	371.99	4,482.59	825.05
Gain/Loss on sale of Assets	0.00	(3,500.00)	0.00
Gaming Mileage	152.96	2,507.25	0.00

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021
Health Insurance - Gaming	1,724.64	15,113.82	1,279.65
Insurance - Gaming	1,937.33	4,968.96	169.06
Interest Expense	84.53	84.53	0.00
Meals and Entertainment	0.00	58.00	0.00
Miscellaneous (Shared) - Gaming	0.00	2,055.00	0.00
Office Fit-Up	59.57	59.57	0.00
Office Rent - Gaming	775.00	6,200.00	1,550.00
Office Supplies/Postage - Gaming	1,618.28	3,038.37	330.54
Office Telephone/Data - Gaming	168.46	2,726.26	397.55
Payroll Tax - Manager & Office	1,423.34	11,714.42	925.16
Penalties & Fines	1,691.00	1,691.00	25.00
Software	63.99	1,880.72	0.00
Uniforms - Gaming	0.00	2,643.40	0.00
Wages - Manager & Office	16,563.44	143,275.52	9,242.14
Wages - Vacation, Train, Count	603.62	5,201.07	600.00
	<u>29,180.02</u>	<u>223,209.88</u>	<u>18,272.58</u>
 Total Gaming Expenses - Indirect	<u>29,180.02</u>	<u>223,209.88</u>	<u>18,272.58</u>
 Total Gaming Expenses	<u>181,128.47</u>	<u>1,414,576.17</u>	<u>141,745.26</u>
 Net Gaming Revenue	<u>399,523.88</u>	<u>1,621,479.08</u>	<u>174,808.89</u>
 Program Revenue			
Advertising Income	0.00	5,000.00	0.00
Apparel Income	596.43	656.43	0.00
Charitable Donations	150.00	2,023.60	0.00
Contributions/Kickback Income	2,138.50	2,409.00	0.00
Dasherboards & Wallboards	(1,100.00)	35,191.88	16,900.00
Dibs Income	0.00	3,179.99	0.00
Fundraising	1,242.00	1,242.00	0.00
Hockey Camp Registration	0.00	30,600.32	0.00
Interest Income	0.00	159.08	0.00
Pins - Hockey Income	288.00	(529.04)	0.00
Regular Season	48,139.45	238,680.59	47,871.09
Sponsorships	0.00	2,759.00	0.00
State Tournament	600.00	600.00	0.00
Winter Classic Tournament	0.00	9,250.00	0.00
	<u>52,054.38</u>	<u>331,222.85</u>	<u>64,771.09</u>
 Total Program Revenue	<u>52,054.38</u>	<u>331,222.85</u>	<u>64,771.09</u>

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

Statements of Activities

For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021
Program Expenses - Direct			
Advertising - Hockey	0.00	21,806.22	698.75
Apparel Hockey	578.00	5,729.38	200.00
Coaches Travel & Expense	5,268.58	28,464.28	10,170.86
Coaches - Other	0.00	0.00	1,566.59
Depreciation - Hockey	511.65	4,631.18	1,408.14
Evaluators	0.00	4,952.28	0.00
Equipment	0.00	9,095.75	747.50
Equipment Repairs	0.00	22,366.48	0.00
Health Insurance - Hockey	1,459.53	13,403.40	0.00
Hockey Director Travel & Expenses	0.00	140.11	0.00
Ice Time Expense	13,687.50	149,603.75	21,972.50
Membership Promo Items	3,209.46	13,013.34	0.00
Miscellaneous - Hockey	0.00	1,574.75	409.50
New Jerseys	0.00	10,870.98	0.00
Officials	13,752.34	35,328.74	14,193.20
Payroll Taxes - Coaches	1,924.20	7,397.30	1,521.60
Registration	1,875.00	1,875.00	0.00
Special Event	0.00	527.81	19.99
Staff Development	0.00	300.00	0.00
Supplies - Hockey	0.00	2,311.13	0.00
Tournament Entry Fees	28,580.00	104,386.50	46,745.85
Training Camp Expenses	0.00	27,315.44	0.00
USA Hockey & NDAHA	409.00	12,105.00	141.00
Wages - Coaches	22,625.02	102,743.66	12,080.00
Wages - Hockey Director	7,011.66	60,088.14	6,734.62
Winter Classic Tournament	0.00	1,341.74	0.00
	100,891.94	641,372.36	118,610.10
Program Expenses - Indirect			
Bank Service Charges	1.00	390.83	0.00
Benefit Plan Fees	0.00	253.00	0.00
Computer - Hockey	0.00	64.11	0.00
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	110.03	1,013.94	102.37
Facility Expenses	0.00	230.00	0.00
Insurance - Hockey	2,033.34	5,065.02	169.07
Interest Expense	0.00	3.22	0.00
Meeting Expenses	112.87	1,286.42	0.00
Office Fit-Up	59.58	59.58	0.00
Office Furniture	0.00	784.85	989.00
Office Rent - Hockey	775.00	5,425.00	1,550.00
Office Supplies/Postage - Hockey	3.50	1,008.00	242.41
Payroll Taxes - Office Staff	1,274.86	13,953.00	544.21

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021
Penalties & Fines	0.00	0.00	25.00
Professional Fees - Hockey	1,825.79	15,920.79	2,850.00
Software	63.99	5,916.53	24.00
Sports Engine Processing Fees	1,395.53	14,964.54	0.00
Telephone/Data - Hockey	168.46	2,482.28	172.55
Wages - Business Manager	<u>9,765.38</u>	<u>100,630.26</u>	<u>6,596.54</u>
 Total Program Expenses - Indirect	 <u>17,589.33</u>	 <u>171,451.37</u>	 <u>13,265.15</u>
 Total Program Expenses	 <u>118,481.27</u>	 <u>812,823.73</u>	 <u>131,875.25</u>
 Net Program Revenue/Expense	 <u>(66,426.89)</u>	 <u>(481,600.88)</u>	 <u>(67,104.16)</u>
 Change in Net Assets Without Restriction \$	 <u><u>333,096.99</u></u>	 <u><u>\$ 1,139,878.20</u></u>	 <u><u>\$ 107,704.73</u></u>

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SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.
 Remaining Budget Analysis
 For the Eight Months Ended February 28, 2022

	July '21 - Feb '22	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (37,611.29)	\$ 0.00	\$ 37,611.29
Bingo	209,953.00	275,000.00	65,047.00
Blackjack & Paddlewheel	211,558.50	267,000.00	55,441.50
Daubers	2,312.61	1,700.00	(612.61)
Etabs	2,119,390.75	1,725,000.00	(394,390.75)
Gun Raffle Receipts	134,920.00	240,000.00	105,080.00
Gun Raffle Prizes	(1,379.80)	(180,600.00)	(179,220.20)
Meat Raffle Receipts	0.00	10,000.00	10,000.00
Meat Raffle Prizes	0.00	(3,500.00)	(3,500.00)
Poker	2,853.00	3,750.00	897.00
Pull Tabs	219,798.46	296,000.00	76,201.54
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>(51,139.98)</u>	<u>(52,500.00)</u>	<u>(1,360.02)</u>
 Total Net Gaming Proceeds	 <u>3,036,055.25</u>	 <u>2,804,350.00</u>	 <u>(231,705.25)</u>
 Gaming Expenses - Direct			
Etab Credit	(26,000.00)	0.00	26,000.00
Prize Board Prizes	2,323.06	0.00	(2,323.06)
Bingo Cards	7,403.45	0.00	(7,403.45)
Etab Expense	561,660.25	399,800.00	(161,860.25)
Gaming Licenses & Fees	(150.00)	1,650.00	1,800.00
Gaming Tax	317,520.01	323,675.75	6,155.74
Gaming Supplies	6,935.90	99,200.00	92,264.10
Gun Raffle Advertising	2,503.39	1,000.00	(1,503.39)
Miscellaneous	31.00	0.00	(31.00)
Payroll Taxes - Gaming	45,645.02	79,597.50	33,952.48
Pull Tabs Expense	8,464.16	350.00	(8,114.16)
Raffle Wheel Tickets	1,107.12	0.00	(1,107.12)
Rent - Gaming	67,330.00	102,120.00	34,790.00
Security	10,787.07	19,475.00	8,687.93
Wages - Gaming	<u>185,805.86</u>	<u>260,600.00</u>	<u>74,794.14</u>
 Total Gaming Expenses - Direct	 <u>1,191,366.29</u>	 <u>1,287,468.25</u>	 <u>96,101.96</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 Eight Months Ended February 28, 2022

	July '21 - Feb '22	Budget	Remaining
Gaming Expenses - Indirect			
Benefit Admin Fee	253.00	0.00	(253.00)
Accounting - Gaming	17,713.16	30,000.00	12,286.84
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	120.00	500.00	380.00
Bank Service Charges - Gaming	(83.29)	250.00	333.29
Copier Lease - Gaming	942.04	2,000.00	1,057.96
Depreciation - Gaming	4,482.59	11,000.00	6,517.41
Gain/Loss on Sale of Assets	(3,500.00)	0.00	3,500.00
Gaming Mileage	2,507.25	0.00	(2,507.25)
Health Insurance - Gaming	15,113.82	19,600.00	4,486.18
Insurance - Gaming	3,239.96	7,700.00	4,460.04
Insurance - Workers Comp	1,729.00	2,000.00	271.00
Interest Expense - Gaming	84.53	0.00	(84.53)
Meals and Entertainment	58.00	0.00	(58.00)
Miscellaneous (Shared) - Gaming	2,055.00	7,500.00	5,445.00
Office Fit-up	59.57	0.00	(59.57)
Office Rent - Gaming	6,200.00	10,000.00	3,800.00
Office Supplies - Computer Hardw	64.49	2,500.00	2,435.51
Office Supplies/Postage - Gamin	3,038.37	6,000.00	2,961.63
Office Telephone/Data - Gaming	2,726.26	2,600.00	(126.26)
Payroll Tax - Manager & Office	11,714.42	14,300.00	2,585.58
Penalties & Fines	1,691.00	0.00	(1,691.00)
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	1,880.72	2,000.00	119.28
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	143,275.52	167,500.00	24,224.48
Wages - Vacation, Train, Count	5,201.07	10,000.00	4,798.93
	<u>223,209.88</u>	<u>310,950.00</u>	<u>87,740.12</u>
Total Gaming Expenses - Indirect			
Total Gaming Expenses	<u>1,414,576.17</u>	<u>1,598,418.25</u>	<u>183,842.08</u>
Net Gaming Revenue	<u>1,621,479.08</u>	<u>1,205,931.75</u>	<u>(415,547.33)</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 Eight Months Ended February 28, 2022

	July '21 - Feb '22	Budget	Remaining
Program Revenue			
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Advertising Income	5,000.00	0.00	(5,000.00)
Apparel Sales Receipts	656.43	2,000.00	1,343.57
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	2,023.60	0.00	(2,023.60)
Contributions/Kickback Income	2,409.00	10,000.00	7,591.00
Dashboards & Wallboards	35,191.88	50,000.00	14,808.12
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	159.08	150.00	(9.08)
Pins	(529.04)	0.00	529.04
Sponsorships	2,759.00	10,000.00	7,241.00
State Tournament	600.00	15,000.00	14,400.00
Total Hockey Registration	238,680.59	265,000.00	26,319.41
Winter Classic Tournament	9,250.00	0.00	(9,250.00)
	331,222.85	398,450.00	67,227.15
Program Expenses - Direct			
Advertising - Hockey	21,806.22	7,500.00	(14,306.22)
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	28,464.28	75,000.00	46,535.72
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	4,631.18	30,000.00	25,368.82
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	13,403.40	19,000.00	5,596.60
Ice Time Expense	149,603.75	265,000.00	115,396.25
Membership Promo Items	13,013.34	0.00	(13,013.34)
Miscellaneous - Hockey	1,574.75	1,000.00	(574.75)
New Jerseys	10,870.98	10,000.00	(870.98)
Officials	35,328.74	40,000.00	4,671.26
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	7,397.30	25,000.00	17,602.70
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00

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 Eight Months Ended February 28, 2022

	July '21 - Feb '22	Budget	Remaining
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	0.00	5,000.00	5,000.00
Supplies - Hockey	104,386.50	15,000.00	(89,386.50)
Tournament Entry Fees	2,311.13	105,000.00	102,688.87
Travel Expenses - Hockey Director	140.11	2,500.00	2,359.89
Winter Classic Tournament	1,341.74	0.00	(1,341.74)
USA Hockey & NDAHA	12,105.00	800.00	(11,305.00)
Wages - Coaches	102,743.66	313,960.36	211,216.70
Wages - Hockey Director	<u>60,088.14</u>	<u>86,039.64</u>	<u>25,951.50</u>
 Total Program Expenses - Direct	 <u>641,372.36</u>	 <u>1,053,550.00</u>	 <u>412,177.64</u>
 Program Expenses - Indirect			
Office Fit-Up	59.58	3,000.00	2,940.42
Bank Service Charges	390.83	0.00	(390.83)
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	1,013.94	650.00	(363.94)
Facility Expenses	230.00	0.00	(230.00)
Insurance - Hockey	3,336.01	2,500.00	(836.01)
Insurance-Workers Comp	1,729.01	2,500.00	770.99
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	1,286.42	4,500.00	3,213.58
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	5,425.00	10,000.00	4,575.00
Office Supplies/Postage - Hockey	1,008.00	5,000.00	3,992.00
Payroll Taxes - Office Staff	13,953.00	25,000.00	11,047.00
Professional Fees - Hockey	15,920.79	15,000.00	(920.79)
Software	5,916.53	2,500.00	(3,416.53)
Sports Engine Processing Fees	14,964.54	2,500.00	(12,464.54)
Telephone/Data - Hockey	2,482.28	3,500.00	1,017.72
Wages - Business Manager	<u>100,630.26</u>	<u>0.00</u>	<u>(100,630.26)</u>
 Total Program Expenses - Indirect	 <u>171,451.37</u>	 <u>84,150.00</u>	 <u>(87,301.37)</u>
 Total Program Expenses	 <u>812,823.73</u>	 <u>1,137,700.00</u>	 <u>324,876.27</u>
 Net Program Revenue/Expense	 <u>(481,600.88)</u>	 <u>(739,250.00)</u>	 <u>(257,649.12)</u>
 Change in Net Assets	 <u>\$ 1,139,878.20</u>	 <u>\$ 466,681.75</u>	 <u>\$ (673,196.45)</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 - Blarney Stone
For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 9,766.25	\$ 88,016.00	\$ 9,680.75	\$ 100,000.00	\$ 11,984.00
Pulltabs	<u>820.00</u>	<u>16,454.00</u>	<u>3,367.00</u>	<u>21,000.00</u>	<u>4,546.00</u>
Total Net Gaming Proceeds	<u>10,586.25</u>	<u>104,470.00</u>	<u>13,047.75</u>	<u>121,000.00</u>	<u>16,530.00</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	2,695.86	23,477.17	3,425.35	25,000.00	1,522.83
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	0.00	250.00	0.00	1,000.00	750.00
Gaming Tax	1,540.48	12,389.63	1,729.20	15,000.00	2,610.37
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	249.08	2,055.26	0.00	0.00	(2,055.26)
Rent - Gaming	550.00	4,400.00	300.00	6,600.00	2,200.00
Wages-Gaming	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
Total Gaming Expenses - Direct	<u>5,035.42</u>	<u>41,472.06</u>	<u>5,454.55</u>	<u>47,860.00</u>	<u>6,387.94</u>
Net Gaming Revenue/Expense	<u>\$ 5,550.83</u>	<u>\$ 62,997.94</u>	<u>\$ 7,593.20</u>	<u>\$ 73,140.00</u>	<u>\$ 10,142.06</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Fort Noks
For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 3,985.00	\$ 39,782.50	\$ 3,598.00	\$ 0.00	\$ (39,782.50)
Etabs	0.00	0.00	0.00	60,000.00	60,000.00
Pull Tabs	<u>2,935.00</u>	<u>19,769.30</u>	<u>1,731.00</u>	<u>15,000.00</u>	<u>(4,769.30)</u>
Total Net Gaming Proceeds	<u>6,920.00</u>	<u>59,551.80</u>	<u>5,329.00</u>	<u>75,000.00</u>	<u>15,448.20</u>
Gaming Expenses - Direct					
Gaming License & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	1,094.68	7,595.82	419.93	8,250.00	654.18
Gaming Supplies	0.00	1,203.86	0.00	1,800.00	596.14
Payroll Taxes - Gaming	187.05	4,666.88	639.37	6,875.00	2,208.12
Pull Tabs Expense	0.00	666.38	0.00	1,200.00	533.62
Rent - Gaming	475.00	3,800.00	475.00	5,700.00	1,900.00
Security	172.80	1,377.00	154.56	2,700.00	1,323.00
Wages - Gaming	<u>2,024.47</u>	<u>16,074.12</u>	<u>1,641.15</u>	<u>25,000.00</u>	<u>8,925.88</u>
Total Gaming Expenses - Direct	<u>3,954.00</u>	<u>35,384.06</u>	<u>3,330.01</u>	<u>51,675.00</u>	<u>16,290.94</u>
Net Gaming Revenue/Expense	<u>\$ 2,966.00</u>	<u>\$ 24,167.74</u>	<u>\$ 1,998.99</u>	<u>\$ 23,325.00</u>	<u>\$ (842.74)</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 Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 5,469.75	\$ 45,320.75	\$ 0.00	\$ 45,000.00	\$ (320.75)
Pull Tabs	<u>562.00</u>	<u>7,230.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>2,770.00</u>
Total Net Gaming Proceeds	<u>6,031.75</u>	<u>52,550.75</u>	<u>0.00</u>	<u>55,000.00</u>	<u>2,449.25</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(4,440.00)	0.00	0.00	4,440.00
Etab Expense	1,172.71	12,250.82	0.00	4,000.00	(8,250.82)
Gaming Licenses & Fees	0.00	0.00	0.00	300.00	300.00
Gaming Tax	667.48	5,846.14	0.00	6,050.00	203.86
Gaming Supplies	0.00	0.00	0.00	100.00	100.00
Pull Tabs Expense	110.27	874.12	0.00	900.00	25.88
Rent - Gaming	<u>500.00</u>	<u>4,000.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>(2,500.00)</u>
Total Gaming Expenses - Direct	<u>2,450.46</u>	<u>18,531.08</u>	<u>0.00</u>	<u>12,850.00</u>	<u>(5,681.08)</u>
Net Gaming Revenue/Expense	<u>\$ 3,581.29</u>	<u>\$ 34,019.67</u>	<u>\$ 0.00</u>	<u>\$ 42,150.00</u>	<u>\$ 8,130.33</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 Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ (2,500.00)	\$ 0.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	1,876.00	31,846.00	4,153.00	55,000.00	23,154.00
Etabs	37,999.50	337,784.50	29,281.75	320,000.00	(17,784.50)
Pull Tabs	3,446.00	29,104.75	4,444.00	55,000.00	25,895.25
Winter/Fall Raffle Receipts	225,400.00	225,400.00	0.00	200,000.00	(25,400.00)
Winter Raffle Prizes Exp	<u>(2,930.00)</u>	<u>(49,089.98)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>(3,410.02)</u>
 Total Net Gaming Proceeds	 <u>265,791.50</u>	 <u>572,545.27</u>	 <u>37,878.75</u>	 <u>577,500.00</u>	 <u>4,954.73</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Etab Expense	13,024.16	83,872.54	10,403.68	82,000.00	(1,872.54)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	5,875.02	45,164.21	5,070.71	55,000.00	9,835.79
Gaming Supplies	0.00	168.23	0.00	2,500.00	2,331.77
Payroll Taxes - Gaming	537.24	6,808.20	964.57	13,000.00	6,191.80
Pull Tabs Expense	(105.25)	1,130.12	365.40	7,500.00	6,369.88
Raffle Wheel Tickets	0.00	1,107.12	0.00	0.00	(1,107.12)
Rent	1,025.00	8,200.00	975.00	12,300.00	4,100.00
Security	230.40	1,854.00	206.08	3,000.00	1,146.00
Wages-Gaming	<u>2,546.84</u>	<u>19,530.38</u>	<u>2,385.79</u>	<u>28,000.00</u>	<u>8,469.62</u>
 Total Gaming Expenses - Direct	 <u>23,133.41</u>	 <u>164,934.80</u>	 <u>20,371.23</u>	 <u>203,450.00</u>	 <u>38,515.20</u>
 Net Gaming Revenue/Expense	 <u>\$ 242,658.09</u>	 <u>\$ 407,610.47</u>	 <u>\$ 17,507.52</u>	 <u>\$ 374,050.00</u>	 <u>\$ (33,560.47)</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 Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 3,982.00	\$ 1,875.00	\$ 8,000.00	\$ 4,018.00
Etabs	0.00	35,605.25	9,653.50	70,000.00	34,394.75
Pull Tabs	0.00	(294.00)	643.00	10,000.00	10,294.00
	<u>0.00</u>	<u>(294.00)</u>	<u>643.00</u>	<u>10,000.00</u>	<u>10,294.00</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>39,293.25</u>	<u>12,171.50</u>	<u>88,000.00</u>	<u>48,706.75</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,540.00)	0.00	0.00	1,540.00
Etab Expense	0.00	13,521.70	3,868.57	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	267.25	2,337.50	1,881.08
Pull Tabs Expense	0.00	123.57	0.00	350.00	226.43
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	260.37	111.28	1,475.00	1,214.63
Wages - Gaming	0.00	1,149.31	886.77	8,500.00	7,350.69
	<u>0.00</u>	<u>1,149.31</u>	<u>886.77</u>	<u>8,500.00</u>	<u>7,350.69</u>
Total Gaming Expenses - Direct	<u>0.00</u>	<u>20,285.20</u>	<u>6,943.09</u>	<u>48,492.50</u>	<u>28,207.30</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,008.05</u>	<u>\$ 5,228.41</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 Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 16,785.00	\$ 136,200.00	\$ 20,233.00	\$ 180,000.00	\$ 43,800.00
Blackjack & Paddlewheel	5,674.00	22,838.00	1,334.00	30,000.00	7,162.00
Daubers	0.00	2,312.61	202.00	1,700.00	(612.61)
Etabs	35,740.25	428,612.00	41,871.75	370,000.00	(58,612.00)
Poker	2,853.00	2,853.00	0.00	3,750.00	897.00
Pull tabs	5,597.00	37,387.25	4,849.00	50,000.00	12,612.75
Total Net Gaming Proceeds	<u>66,649.25</u>	<u>630,202.86</u>	<u>68,489.75</u>	<u>635,450.00</u>	<u>5,247.14</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	707.15	7,075.45	0.00	9,000.00	1,924.55
Etab Expense	12,309.89	119,552.24	8,493.08	76,000.00	(43,552.24)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	9,326.14	76,811.91	5,526.23	69,899.50	(6,912.41)
Gaming Supplies	390.94	3,589.80	0.00	2,500.00	(1,089.80)
Miscellaneous- Gaming	0.00	0.00	134.64	0.00	0.00
Payroll Taxes - Gaming	1,211.04	12,073.61	1,494.17	31,625.00	19,551.39
Pull Tabs Expense	0.00	1,558.83	1,761.64	31,000.00	29,441.17
Rent - Gaming	2,135.00	17,080.00	4,270.00	25,620.00	8,540.00
Security	230.40	2,016.80	257.60	3,000.00	983.20
Wages - Gaming	10,953.28	85,761.39	8,735.60	115,000.00	29,238.61
Total Gaming Expenses - Direct	<u>37,263.84</u>	<u>320,520.03</u>	<u>30,672.96</u>	<u>363,794.50</u>	<u>43,274.47</u>
Net Gaming Revenue/Expense	<u>\$ 29,385.41</u>	<u>\$ 309,682.83</u>	<u>\$ 37,816.79</u>	<u>\$ 271,655.50</u>	<u>\$ (38,027.33)</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 Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (1,800.00)	\$ (1,800.00)	\$ 0.00	\$ 0.00	\$ 1,800.00
Bingo	423.00	(646.00)	1,783.00	0.00	646.00
Blackjack & Paddlewheel	3,967.00	33,808.00	1,051.00	50,000.00	16,192.00
Etabs	38,275.75	338,007.25	30,900.50	250,000.00	(88,007.25)
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	3,400.10	28,628.35	5,756.00	45,000.00	16,371.65
Winter Raffle Receipts	0.00	0.00	15,370.00	0.00	0.00
Winter Raffle Prizes Exp	<u>0.00</u>	<u>(2,050.00)</u>	<u>(9,227.85)</u>	<u>0.00</u>	<u>2,050.00</u>
 Total Net Gaming Proceeds	 <u>44,265.85</u>	 <u>395,947.60</u>	 <u>45,632.65</u>	 <u>351,500.00</u>	 <u>(44,447.60)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(3,300.00)	0.00	0.00	3,300.00
Bingo Cards	0.00	193.00	0.00	0.00	(193.00)
Etab Expense	12,761.52	90,289.36	7,759.79	65,000.00	(25,289.36)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	6,106.22	46,028.69	4,830.86	61,050.00	15,021.31
Gaming Supplies	0.00	193.51	0.00	1,000.00	806.49
Payroll Taxes - Gaming	489.55	4,866.85	876.54	8,250.00	3,383.15
Pull Tabs Expense	(295.00)	762.93	304.00	14,000.00	13,237.07
Rent - Gaming	1,325.00	10,600.00	1,325.00	15,900.00	5,300.00
Security	277.90	1,930.30	206.08	3,000.00	1,069.70
Wages - Gaming	<u>2,156.34</u>	<u>17,080.70</u>	<u>2,302.67</u>	<u>30,000.00</u>	<u>12,919.30</u>
 Total Gaming Expenses - Direct	 <u>22,821.53</u>	 <u>168,645.34</u>	 <u>17,604.94</u>	 <u>198,350.00</u>	 <u>29,704.66</u>
 Net Gaming Revenue/Expense	 <u>\$ 21,444.32</u>	 <u>\$ 227,302.26</u>	 <u>\$ 28,027.71</u>	 <u>\$ 153,150.00</u>	 <u>\$ (74,152.26)</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Red River Valley Fairgrounds
For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 30,000.00	\$ 134,920.00	\$ 21,200.00	\$ 240,000.00	\$ 105,080.00
Gun Raffle Prizes	(1,290.00)	(1,379.80)	(1,236.00)	(180,600.00)	(179,220.20)
Raffle Boards - Center Ice	0.00	0.00	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	0.00	0.00	0.00	17,500.00	17,500.00
	<u>28,710.00</u>	<u>133,540.20</u>	<u>19,964.00</u>	<u>81,900.00</u>	<u>(51,640.20)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Gun Raffle Advertising	0.00	2,503.39	50.08	1,000.00	(1,503.39)
Raffle Wheel Tickets	0.00	0.00	251.39	0.00	0.00
	<u>0.00</u>	<u>2,503.39</u>	<u>301.47</u>	<u>7,056.25</u>	<u>4,552.86</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 28,710.00</u>	<u>\$ 131,036.81</u>	<u>\$ 19,662.53</u>	<u>\$ 74,843.75</u>	<u>\$ (56,193.06)</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Rookies

For the One and Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 10,194.00	\$ 65,428.00	\$ 8,040.00	\$ 50,000.00	\$ (15,428.00)
Etabs	60,134.75	498,059.00	42,391.50	370,000.00	(128,059.00)
Pull Tabs	<u>5,097.00</u>	<u>45,520.99</u>	<u>5,908.00</u>	<u>55,000.00</u>	<u>9,479.01</u>
 Total Net Gaming Proceeds	 <u>75,425.75</u>	 <u>609,007.99</u>	 <u>56,339.50</u>	 <u>475,000.00</u>	 <u>(134,007.99)</u>
 Gaming Expenses - Direct					
Etab Credit	0.00	(5,080.00)	0.00	0.00	5,080.00
Etab Expense	16,043.51	130,926.15	11,113.18	76,000.00	(54,926.15)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	9,225.02	71,928.61	5,096.53	55,000.00	(16,928.61)
Gaming Supplies	0.00	1,372.87	0.00	1,000.00	(372.87)
Miscellaneous	0.00	31.00	60.36	0.00	(31.00)
Payroll Taxes - Gaming	2,298.44	9,585.14	932.51	12,000.00	2,414.86
Pull Tabs Expense	498.39	1,135.85	(31.75)	19,000.00	17,864.15
Rent - Gaming	1,225.00	9,800.00	1,000.00	14,700.00	4,900.00
Security	230.40	2,003.40	257.60	4,150.00	2,146.60
Wages - Gaming	<u>4,089.55</u>	<u>26,115.94</u>	<u>2,482.81</u>	<u>34,000.00</u>	<u>7,884.06</u>
 Total Gaming Expenses - Direct	 <u>33,610.31</u>	 <u>247,818.96</u>	 <u>20,911.24</u>	 <u>216,000.00</u>	 <u>(31,818.96)</u>
 Net Gaming Revenue/Expense	 <u>\$ 41,815.44</u>	 <u>\$ 361,189.03</u>	 <u>\$ 35,428.26</u>	 <u>\$ 259,000.00</u>	 <u>\$ (102,189.03)</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 Eight Months Ended February 28, 2022 and Month Ended February 28, 2021

	February 2022	July '21 - Feb '22	February 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (10,742.95)	\$ (35,811.29)	\$ 0.00	\$ 0.00	\$ 35,811.29
Bingo	14,031.00	76,899.00	21,525.00	95,000.00	18,101.00
Blackjack & Paddlewheel	3,717.00	13,874.00	1,898.00	14,000.00	126.00
Etabs	62,487.75	347,986.00	28,195.25	200,000.00	(147,986.00)
Gun Raffle Prizes Exp	1,290.00	0.00	0.00	0.00	0.00
Other Raffles	0.00	0.00	830.00	0.00	0.00
Pull Tabs	<u>5,489.20</u>	<u>35,997.82</u>	<u>5,253.00</u>	<u>35,000.00</u>	<u>(997.82)</u>
Total Net Gaming Proceeds	<u>76,272.00</u>	<u>438,945.53</u>	<u>57,701.25</u>	<u>344,000.00</u>	<u>(94,945.53)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(2,640.00)	0.00	0.00	2,640.00
Prize Board Prizes	0.00	2,323.06	3,560.69	0.00	(2,323.06)
Bingo Cards	0.00	135.00	0.00	0.00	(135.00)
Etab Expense	12,982.09	87,770.27	6,647.80	55,000.00	(32,770.27)
Gaming Tax	6,278.96	46,691.17	3,398.65	37,840.00	(8,851.17)
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	987.60	7,187.92	710.60	5,500.00	(1,687.92)
Pull Tabs Expense	0.00	157.10	0.00	3,500.00	3,342.90
Rent - Gaming	1,025.00	8,200.00	975.00	12,300.00	4,100.00
Security	158.40	1,345.20	154.56	2,150.00	804.80
Wages-Gaming	<u>2,247.43</u>	<u>20,094.02</u>	<u>2,435.89</u>	<u>20,000.00</u>	<u>(94.02)</u>
Total Gaming Expenses - Direct	<u>23,679.48</u>	<u>171,271.37</u>	<u>17,883.19</u>	<u>137,940.00</u>	<u>(33,331.37)</u>
Net Gaming Revenue/Expense	<u>\$ 52,592.52</u>	<u>\$ 267,674.16</u>	<u>\$ 39,818.06</u>	<u>\$ 206,060.00</u>	<u>\$ (61,614.16)</u>

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