

White Bear Lake Area Hockey Association

Gambling and Board Monthly Minutes

November 13, 2024

Attendees: Matt Simmons, Abby Kath, Abby Burdick, Ashley Hoit, Katie Wickland, Kim Gillespie

Board Members: Dana Luger, Kyle Hall, Jeff Rose, Jess Jacksie, Mark Hennessy, Erik Wicklander, Nick Anthony, Todd Wanka, Joel Starke, Rick Kissner, Eric Johnson

Gambling Manager: Kevin Bergerson

GAMBLING MEMBERSHIP MEETING:

1. Call to order (Eric Johnson) 7:04
2. Motion to Approve Agenda
 - a. 2nd – Nick Anthony
 - b. Motion Carries
3. Gambling Report (Kevin Bergerson)
 - a. Account Balance as of 10/31/2024 - \$857,129.35 (+\$103k over September month end)
 - b. Review September 2024 Financials - Membership Approval Needed
 - i. September 2024 Financial Summary
 - ii. September Breakout by Site
 - iii. September Allowable Expenses
 - iv. September Lawful Purpose Expenses
 1. 2nd – Jess Jacksie
 2. Motion Carries
 - c. December 2024 Estimated Expenses (11/14-12/31/24) - Membership Approval Needed
 - i. December Estimated Allowable Expenses
 - ii. December Estimated Lawful Purpose Expenses
 1. 2nd – Mark Hennessy
 2. Motion Carries
4. Other Business
 - a. Review of completed annual audit performed by ABDO
 - b. MC Taco & Tequila in White Bear Township
 - i. Was approved by Ramsey County – plan to open in December
 - ii. This will be a bar-op situation
 - c. New Bingo Programs - Saks Saturday, Jimmy's Tuesday & Jimmys Thursday
 - d. MN Gambling Control Board Audit
 - e. Member Forum or New Agenda Items
5. Adjourn (7:20)

MONTHLY BOARD MEETING

1. Call to Order (Eric Johnson) 7:21
2. Approval of Agenda
 - a. 2nd – Dana Luger
 - b. Motion Carries
3. Approval of Meeting Minutes – October 2024
 - a. 2nd – Kyle Hall
 - b. Motion Carries
4. Member Forum
 - a. How are we handling co-ed locker rooms this season?

- i. Matt Ryan – We will talk to the coaches/teams where this applies and discuss the USA Hockey co-ed locker room policy as there are 3 options they can consider
- 5. Treasurer's Report (Erik Wicklander/Jessica Jacksie)
 - a. General Account (RCU): \$192,719.48 +\$0 from last month
 - i. Biggest changes: Member season payments, Player development and Ice payments
 - b. Savings (rink fund): \$854,680.66 @ RCU -\$28K
 - i. Biggest change: -\$30K to cover high school donations & ice payments
 - c. \$453,852.94 @Frandsen + \$800 from last month
 - i. Biggest change: \$1,923 in interest payment
 - d. Background Check
 - i. All background checks have gone out
 - ii. If you have not submitted yours, send an email to treasurer2@wblhockey.com with the following information:
 - 1. Team you are on, a mailing address & a receipt
- 6. Vice President of Business Operations Report (Nick Anthony)
 - a. Nothing to report
- 7. Vice President of Hockey Operations (Todd Wanka)
 - a. Nothing to report
- 8. President's Report (Eric Johnson)
 - a. Nothing to report – glad teams are formed & we hope White Bear has a great, successful season
- 9. D2 Representative's Report (Josh Docken)
 - a. Neck Guards & Mouth Guards
 - i. Refs are cracking down & handing out 10-minute misconducts
- 10. Director of Administration (Matt Ryan)
 - a. Reminder of 24-Hour Rule
 - b. If there are any issues, please reach out to us so we can help to resolve
- 11. Directors' Reports:
 - a. Boys Director (Rick Kissner)
 - i. Reminder – Jr Gold tryouts are this weekend
 - b. Girls Director (Jeff Rose)
 - i. Pacific Rink bags delivery around 11/22
 - ii. 8U team money – from Lady Bear Fundraiser
 - 1. \$1,000 to 8u4 & 8U3
 - 2. \$500 to 8U2 & 8U1
 - iii. Good luck to all teams this season
 - c. Mite Director (Mark Hennessy)
 - i. Thank you to Tim Hambley & all evaluators for mites grading
 - d. Boys Player Development Director (Joel Starke)
 - i. Partnership with Hockey IQ for hockey sticks.
 - 1. Working on proposal & streamlined ordering system
 - 2. Looking at an option to lessen the cost of hockey sticks
 - 3. Manufacturer that makes CCM sticks
 - 4. Looking to order sticks to put at Rapid Shot Facility for kids to try/use – there will be a QR code they can use to order
 - 5. You can also do a team order
 - ii. Sports Psychology starts next week
 - e. Girls Player Development Director (Kyle Hall)
 - i. Nothing to report
 - f. Junior Gold Director (Harley Greene)
 - i. High School tryouts just took place
 - ii. Parent meeting for tryouts will be Friday night
 - iii. 34 kids registered now, but this will go up after high school tryouts
 - iv. Tryouts happening this weekend, will wrap up on Monday
 - v. Goal is to have all sophomores play 16's and then break into high school hockey

vi. D2 hosting JG playdowns and Blaine Super Rink

12. Old Business

a. Nothing to add

13. New Business

a. Nothing to add

14. Adjourn (7:46)

Minnesota Statutes 349.19, Subdivisions 3 and 5, and Minnesota Rules 7861.0320, Subpart 6, require a monthly gambling report to the membership. Members attending this meeting reviewed the documents checked below. The check register and authorization of expenditures are attached to this form and have been made a part of the meeting minutes.

White Bear Lake Area Hockey Assoc.
Lisc# 03111

Meeting Date: November 13, 2024

September 2024 Documents Provided for review:

- G1 - Lawful Gambling Monthly Tax Return
- LG100A -Lawful Gambling Receipts and Expenses by Site
- LG100C - Lawful Purpose Expenditures
- LG100F - Lawful Gambling Fund Reconciliation
- Schedule B2 - Lawful Gambling Report of Barcoded Games
- LG1012 Worksheet - Lawful Purpose
- Worksheet CS - Cash Shortages
- Worksheet E - Lawful Gambling Combined Receipts Tax
- Bank Register Details by Category
- Bank Register
- Bank Reconciliation
- Checking Account Summary from Royal Credit Union
- Played/Reported Inventory Report
- Month End/Physical Inventory

Correspondence and other documents:

Notification of Compliance Audit, MN GCB

Final Audit Report - Abdo

Executive Governance Summary - Abdo

Bingo Programs:

Jimmy's Tuesdays - started 10/8/24

Jimmy's Thursdays - started 10/10/24

Sak's Saturdays - started 10/19/2024

September 2024 Financial Summary

Interest	Sep-24	Sep-23	YoY Change	Change %	'24 % of Ttl	'23 % of Ttl
Bingo Gross	\$110,547	\$182,457	(\$71,910)	-39%	3%	5%
Bingo Prizes	\$84,816	\$155,666	(\$70,850)	-46%	3%	5%
Bingo Net	\$25,731	\$26,791	(\$1,060)	-4%	6%	5%
Net\$ % of Gross	23.3%	14.7%		8.59		
Paddlewheel Gross	\$16,100	\$44,560	(\$28,460)	-64%	0%	1%
Paddlewheel Prizes	\$13,840	\$38,021	(\$24,181)	-64%	0%	1%
Paddlewheel Net	\$2,260	\$6,539	(\$4,279)	-65%	1%	1%
Net\$ % of Gross	14.0%	14.7%		-0.64		
Tipboard Gross	\$9,610	\$9,090	\$520	6%	0%	0%
Tipboard Prizes	\$7,140	\$7,300	(\$160)	-2%	0%	0%
Tipboard Net	\$2,470	\$1,790	\$680	38%	1%	0%
Net\$ % of Gross	25.7%	19.7%		6.01		
E-Gaming Gross	\$1,579,603	\$1,646,117	(\$66,514)	-4%	49%	47%
E-Gaming Prizes	\$1,387,000	\$1,415,401	(\$28,401)	-2%	49%	47%
E-Gaming Net	\$192,603	\$230,716	(\$38,113)	-17%	45%	45%
Net\$ % of Gross	12.2%	14.0%		-1.82		
Pulltab Gross	\$1,525,448	\$1,633,880	(\$108,432)	-7%	47%	46%
Pulltab Prizes	\$1,317,988	\$1,392,074	(\$74,086)	-5%	47%	46%
Pulltab Net	\$207,460	\$241,806	(\$34,346)	-14%	48%	48%
Net\$ % of Gross	13.6%	14.8%		-1.20		
Total Gross	\$3,241,308	\$3,516,953	(\$275,645)	-8%		
Total Prizes	\$2,810,784	\$3,009,227	(\$198,443)	-7%		
Total Pre-tax Income	\$430,524	\$507,726	(\$77,202)	-15%		
Net\$ % of Gross	13.3%	14.4%		-1.15		
Total Gambling Tax	\$151,011	\$165,849	(\$14,839)	-9%		
% of Pre-Tax Income	35.1%	32.7%		2.41		
Gross Profit	\$279,514	\$341,876	(\$62,363)	-18%		
% of Pre-Tax Income	64.9%	67.3%		-2.41		
Total Expenses (Allow.)	\$207,482	\$264,421	(\$56,939)	-22%		
% of Net Receipts	48.2%	77.3%				
Net Profit (before LP)	\$72,031	\$77,455	(\$5,424)	-7%		
% of Gross Profit	25.8%	22.7%		3.11		

Breakout of Expenses	Sep-24	Sep-23	YoY Change	Change %	'24 % of Ttl	'23 % of Ttl
Cost of Sales	\$25,043	\$34,956	(\$9,913)	-28%	12%	13%
Compensation	\$45,049	\$62,730	(\$17,680)	-28%	22%	24%
Penalty/Interest	\$0	\$0	\$0		0%	0%
Advertising	\$0	\$2,629	(\$2,629)	-100%	0%	1%
Accounting	\$2,685	\$3,592	(\$907)	-25%	1%	1%
License/Bond	\$0	\$0	\$0		0%	0%
Local Inv. Fee	\$0	\$0	\$0		0%	0%
Rent	\$64,504	\$60,556	\$3,948	7%	31%	23%
E-Gaming Eq/fees	\$52,358	\$77,328	(\$24,970)	-32%	25%	29%
Supplies	\$18,141	\$5,957	\$12,184	205%	9%	2%
Insurance	\$0	\$0	\$0		0%	0%
Equipment	\$0	\$16,579	(\$16,579)	-100%	0%	6%
Cash Long/Short	\$489	\$96	\$393	408%	0%	0%
Reimb Ex Cash Short	(\$787)	(\$1)	(\$785)	62839%	0%	0%
Total Expenses	\$207,482	\$264,421	(\$56,939)	-22%		

Interest	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	YTD	YTD Delta %	Total Year
Bingo Gross	\$218,822	\$198,874	\$107,717	\$107,656	\$110,547								\$743,616	-12%	\$743,616
Bingo Prizes	\$208,112	\$179,066	\$82,032	\$89,318	\$84,816								\$643,344	-14%	\$643,344
Bingo Net	\$10,710	\$19,808	\$25,685	\$18,338	\$25,731								\$100,272	-1%	\$100,272
Prize %	95.1%	90.0%	76.2%	83.0%	76.7%								86.5%	-1.6 pts	86.5%
Paddlewheel Gross	\$28,641	\$27,750	\$14,800	\$23,220	\$16,100								\$110,511	-28%	\$110,511
Paddlewheel Prizes	\$26,742	\$24,406	\$11,134	\$17,678	\$13,840								\$93,800	-28%	\$93,800
Paddlewheel Net	\$1,899	\$3,344	\$3,666	\$5,542	\$2,260								\$16,711	-26%	\$16,711
Prize %	93.4%	87.9%	75.2%	76.1%	86.0%								84.9%	-0.5 pts	84.9%
E-Gaming Gross	\$1,707,903	\$1,461,521	\$1,338,617	\$1,592,694	\$1,579,603								\$7,680,338	-4%	\$7,680,338
E-Gaming Prizes	\$1,468,175	\$1,268,531	\$1,161,618	\$1,396,334	\$1,387,000								\$6,681,657	-4%	\$6,681,657
E-Gaming Net	\$239,728	\$192,990	\$176,999	\$196,361	\$192,603								\$998,680	-5%	\$998,680
Prize %	86.0%	86.8%	86.8%	87.7%	87.8%								87.0%	0.2 pts	87.0%
Pulltab Gross	\$1,732,206	\$1,593,639	\$1,499,092	\$1,580,569	\$1,525,448								\$7,930,954	-4%	\$7,930,954
Pulltab Prizes	\$1,485,355	\$1,365,579	\$1,274,354	\$1,364,045	\$1,317,988								\$6,807,321	-4%	\$6,807,321
Pulltab Net	\$246,851	\$228,060	\$224,738	\$216,524	\$207,460								\$1,123,633	-5%	\$1,123,633
Prize %	85.7%	85.7%	85.0%	86.3%	86.4%								85.8%	0.1 pts	85.8%
Total Gross	\$3,690,181	\$3,282,384	\$2,960,826	\$3,305,339	\$3,241,308								\$16,480,038	-4%	\$16,480,038
Total Prizes	\$3,190,484	\$2,837,982	\$2,529,538	\$2,868,175	\$2,810,784								\$14,236,962	-4%	\$14,236,962
Total Pre-tax Income	\$499,697	\$444,402	\$431,288	\$437,165	\$430,524								\$2,243,076	-5%	\$2,243,076
Prize %	86.5%	86.5%	85.4%	86.8%	86.7%								86.4%	0.1 pts	86.4%
vs. LY	17.0%	3.9%	-12.7%	-13.6%	-15.2%										
Total Gambling Tax	\$178,416	\$174,264	\$149,690	\$112,136	\$151,011								\$765,517	-1%	\$1,352,618
Total Expenses (Allow.)	\$295,598	\$278,887	\$247,218	\$228,677	\$207,482								\$1,257,862	-11%	\$2,220,127
Net Profit (before LP)	\$25,682	(\$8,750)	\$34,381	\$96,352	\$72,031								\$219,696	21%	\$413,710
vs. LY	\$55,110	(\$26,710)	(\$47,996)	\$62,599	(\$5,424)								\$37,579		15.7%

Interest	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD	Total Year
Bingo Gross	\$129,206	\$165,106	\$177,401	\$195,093	\$182,457	\$213,433	\$238,035	\$246,108	\$227,134	\$247,011	\$240,097	\$241,329	\$849,263	\$2,502,410
Bingo Prizes	\$113,968	\$154,264	\$157,067	\$167,149	\$155,666	\$210,171	\$206,653	\$210,350	\$196,647	\$195,092	\$200,496	\$202,859	\$748,114	\$2,170,382
Bingo Net	\$15,238	\$10,842	\$20,334	\$27,944	\$26,791	\$3,262	\$31,382	\$35,758	\$30,487	\$51,919	\$39,601	\$38,470	\$101,149	\$332,028
Prize %	88.2%	93.4%	88.5%	85.7%	85.3%	98.5%	86.8%	85.5%	86.6%	79.0%	83.5%	84.1%	88.1%	86.7%
Paddlewheel Gross	\$26,235	\$24,950	\$27,435	\$30,265	\$44,560	\$45,745	\$49,525	\$54,775	\$26,030	\$36,540	\$41,356	\$29,325	\$153,445	\$436,741
Paddlewheel Prizes	\$20,729	\$21,650	\$23,049	\$27,520	\$38,021	\$39,267	\$41,514	\$45,980	\$21,692	\$29,367	\$34,721	\$24,037	\$130,969	\$367,547
Paddlewheel Net	\$5,506	\$3,300	\$4,386	\$2,745	\$6,539	\$6,478	\$8,011	\$8,795	\$4,338	\$7,173	\$6,635	\$5,288	\$22,476	\$69,194
Prize %	79.0%	86.8%	84.0%	90.9%	85.3%	85.8%	83.8%	83.9%	83.3%	80.4%	84.0%	82.0%	85.4%	84.2%
E-Gaming Gross	\$1,437,173	\$1,490,397	\$1,661,896	\$1,743,743	\$1,646,117	\$1,649,894	\$1,657,369	\$1,822,397	\$1,688,320	\$1,840,896	\$1,712,558	\$1,751,416	\$7,979,325	\$20,102,175
E-Gaming Prizes	\$1,249,685	\$1,294,229	\$1,458,717	\$1,506,233	\$1,415,401	\$1,441,803	\$1,452,162	\$1,583,369	\$1,466,910	\$1,612,937	\$1,495,641	\$1,518,810	\$6,924,266	\$17,495,897
E-Gaming Net	\$187,488	\$196,168	\$203,179	\$237,509	\$230,716	\$208,091	\$205,207	\$239,028	\$221,410	\$227,960	\$216,918	\$232,605	\$1,055,059	\$2,606,278
Prize %	87.0%	86.8%	87.8%	86.4%	86.0%	87.4%	87.6%	86.9%	86.9%	87.6%	87.3%	86.7%	86.8%	87.0%
Pulltab Gross	\$1,529,371	\$1,534,146	\$1,769,214	\$1,766,860	\$1,633,880	\$1,811,029	\$1,737,749	\$1,844,734	\$1,654,597	\$1,805,462	\$1,970,594	\$1,796,516	\$8,233,471	\$20,854,152
Pulltab Prizes	\$1,310,619	\$1,317,032	\$1,504,230	\$1,530,687	\$1,392,074	\$1,548,497	\$1,490,841	\$1,580,766	\$1,418,794	\$1,563,412	\$1,670,673	\$1,542,809	\$7,054,642	\$17,870,434
Pulltab Net	\$218,752	\$217,114	\$264,984	\$236,173	\$241,806	\$262,532	\$246,908	\$263,968	\$235,803	\$242,050	\$299,921	\$253,707	\$1,178,829	\$2,983,718
Prize %	85.7%	85.8%	85.0%	86.6%	85.2%	85.5%	85.8%	85.7%	85.7%	86.6%	84.8%	85.9%	85.7%	85.7%
Total Gross	\$3,122,694	\$3,216,027	\$3,639,682	\$3,741,204	\$3,516,953	\$3,734,578	\$3,697,157	\$3,973,304	\$3,604,410	\$3,935,599	\$3,968,935	\$3,821,136	\$17,236,559	\$43,971,678
Total Prizes	\$2,695,640	\$2,788,150	\$3,145,625	\$3,235,257	\$3,009,227	\$3,250,969	\$3,202,577	\$3,424,865	\$3,110,768	\$3,404,808	\$3,404,581	\$3,290,215	\$14,873,900	\$37,962,682
Total Pre-tax Income	\$427,054	\$427,877	\$494,057	\$505,946	\$507,726	\$483,609	\$494,580	\$548,439	\$493,642	\$530,792	\$564,355	\$530,920	\$2,362,659	\$6,008,996
Prize %	86.3%	86.7%	86.4%	86.5%	85.6%	87.1%	86.6%	86.2%	86.3%	86.5%	85.8%	86.1%	86.3%	86.3%
Total Gambling Tax	\$151,919	\$154,153	\$132,798	\$166,477	\$165,849	\$163,445	\$159,903	\$177,257	\$161,069	\$161,069	\$267,477	\$188,113	\$771,196	\$2,668,806
Total Expenses (Allow.)	\$304,563	\$255,764	\$278,882	\$305,716	\$264,421	\$301,558	\$279,549	\$278,685	\$285,152	\$305,513	\$311,914	\$286,413	\$1,409,346	\$4,562,914
Net Profit (before LP)	(\$29,428)	\$17,960	\$82,377	\$33,753	\$77,455	\$18,605	\$55,127	\$92,497	\$47,422	\$64,210	(\$15,036)	\$56,394	\$182,117	\$712,882

	White Bear				Bear			% of
	Bar	Sak's	Doc's Landing	Jimmy's	Town	Bingo Hall	Total	Total
Bingo Gross	\$4,891	\$26,513	\$0	\$69,522	\$9,621	\$0	\$110,547	3.4%
Bingo Prizes	\$4,496	\$23,136	\$0	\$46,334	\$10,850	\$0	\$84,816	3.0%
Bingo Net	\$395	\$3,377	\$0	\$23,188	(\$1,229)	\$0	\$25,731	6.0%
Prize %	91.9%	87.3%		66.6%	112.8%		76.7%	
2023 Net\$	(\$543)	\$8,167	\$0	\$15,467	(\$1,472)	\$5,172	\$26,791	
YoY Change	173%	-59%		50%	-17%	-100%	-4%	
Raffle Gross	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Raffle Prizes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Raffle Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Prize %	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Raffle Net	\$0	\$48	\$0	\$36	\$0	\$0	\$84	
Paddlewheel Gross	\$13,130	\$240	\$600	\$660	\$1,470	\$0	\$16,100	0.5%
Paddlewheel Prizes	\$11,860	\$160	\$400	\$440	\$980	\$0	\$13,840	0.5%
Paddlewheel Net	\$1,270	\$80	\$200	\$220	\$490		\$2,260	0.5%
Prize %	90.3%	66.7%	66.7%	66.7%	66.7%	#DIV/0!	86.0%	
2023 Net\$	\$4,246	\$150	\$1,473	\$250	\$420		\$6,539	
YoY Change	-70%	-47%	-86%	-12%	17%		-65%	
Tipboard Gross	\$2,110	\$1,720	\$1,500	\$2,950	\$1,330	\$0	\$9,610	0.3%
Tipboard Prizes	\$1,800	\$1,075	\$1,015	\$2,250	\$1,000	\$0	\$7,140	0.3%
Tipboard Net	\$100	\$150	\$0	\$550	\$0		\$2,470	0.6%
Prize %	85.3%	62.5%	67.7%	76.3%	75.2%	#DIV/0!	74.3%	
2023 Net\$	\$380	\$300	\$70	\$840	\$200	\$0	\$1,790	
E-Gaming Gross	\$278,934	\$78,484	\$415,746	\$533,640	\$272,800	\$0	\$1,579,603	48.7%
E-Gaming Prizes	\$245,950	\$62,572	\$373,762	\$466,101	\$238,615	\$0	\$1,387,000	49.3%
E-Gaming Net	\$32,985	\$15,911	\$41,984	\$67,539	\$34,184	\$0	\$192,603	44.7%
Prize %	88.2%	79.7%	89.9%	87.3%	87.5%	#DIV/0!	87.8%	
2023 Net\$	\$36,059	\$29,093	\$54,394	\$72,457	\$36,197	\$2,517	\$230,716	
YoY Change	-9%	-45%	-23%	-7%	-6%		-17%	
Pulltab Gross	\$149,290	\$279,328	\$127,728	\$714,330	\$254,772	\$0	\$1,525,448	47.1%
Pulltab Prizes	\$131,373	\$244,267	\$114,083	\$615,196	\$213,069	\$0	\$1,317,988	46.9%
Pulltab Net	\$17,917	\$35,061	\$13,645	\$99,134	\$41,703	\$0	\$207,460	48.2%
Prize %	88.0%	87.4%	89.3%	86.1%	83.6%	#DIV/0!	86.4%	
2023 Net\$	\$30,038	\$46,682	\$29,836	\$97,961	\$27,829	\$9,460	\$241,806	
YoY Change	-40%	-25%	-54%	1%	50%	-100%	-14%	
Total Gross	\$448,355	\$386,285	\$545,574	\$1,321,102	\$539,993	\$0	\$3,241,308	100.0%
Total Prizes	\$395,479	\$331,210	\$489,260	\$1,130,321	\$464,514	\$0	\$2,810,784	100.0%
Total Pre-tax Income	\$52,877	\$55,074	\$56,314	\$190,781	\$75,478	\$0	\$430,524	100.0%
Prize %	88.2%	85.7%	89.7%	85.6%	86.0%	#DIV/0!	86.7%	
2023 Net\$	\$70,180	\$84,440	\$85,773	\$187,011	\$63,174	\$17,149	\$507,726	18.1%
YoY Change	-25%	-35%	-34%	2%	19%	-100%	-15%	
Site % of Ttl Income	12.3%	12.8%	13.1%	44.3%	17.5%	0.0%		
Tax	\$19,573	\$18,180	\$20,263	\$74,710	\$18,285	\$0	\$151,011	35.1%
2023 Tax\$	\$23,104	\$26,769	\$29,153	\$60,187	\$22,017	\$4,620	\$165,849	32.7%
YoY Change	-15%	-32%	-30%	24%			-9%	
Gross Profit After Tax	\$33,304	\$36,895	\$36,051	\$116,071	\$57,193	\$0	\$279,514	
2023 GP\$	\$47,076	\$57,671	\$56,620	\$126,824	\$41,158	\$12,529	\$341,876	
YoY Change	-29%	-36%	-36%	-8%			-18%	
Allow. Expenses	\$29,593	\$28,204	\$34,212	\$88,936	\$26,812	(\$275)	\$207,482	
2023 AE\$	\$38,370	\$30,612	\$45,701	\$73,325	\$31,170	\$45,244	\$264,421	
YoY Change	-23%	-8%	-25%	21%	-14%		-22%	
NP\$ Before Lawful Purpose	\$3,711	\$8,691	\$1,838	\$27,136	\$30,381	\$275	\$72,031	
2023 NP\$	\$8,707	\$27,059	\$10,919	\$53,499	\$9,987	(\$32,715)	\$77,455	
YoY Change	-57%	-68%	-83%	-49%			-7%	

WBLAHA Charitable Gambling #03111 - Authorization of Expenditures (LG1004)

Expenses for the Month of:

September 2024

Approved on 8/13/2024

Preapproval: Allowable Expenses			
Payee or Item to be Paid	Brief explanation of the purpose for each expenditure	Expense amount	Approved (Yes/No)
		Limit	
DOC'S LANDING	RENT	\$15,000	YES
JIMMY'S FOOD AND DRINK	RENT	\$35,000	YES
SAKS	RENT	\$15,000	YES
WHITE BEAR BAR	RENT	\$9,000	YES
SANGER LLC	RENT	\$9,000	YES
Gaming Business Solutions, LLC	Payroll Processing	\$700	YES
Gaming Business Solutions, LLC	Monthly Gaming Reporting	\$1,700	YES
Charitable Products LLC	Scanner Paper - Supplies	\$450	YES
Press Publications	Advertising	\$1,800	YES
Comcast Business	Internet/phone/TV	\$1,700	YES
The McDowell Agency, INC	Employee Background Check	\$300	YES
Microsoft 365 Subscription	Microsoft 365 Subscription	\$50	YES
Office Supplies	General Office Supplies	\$1,500	YES
Kevin Bergerson	Monthly Milage Reimbursement	\$600	YES
Lynn Dumroese	Monthly Milage Reimbursement	\$100	YES
Intuit	Compensation	\$60,000	YES
IRS	Payroll Taxes	\$20,000	YES
MN Dept of Revenue	Payroll Taxes	\$4,500	YES
Electronic Games Solutions	Linked Bingo	\$2,000	YES
MN Gaming Supply	E-Pulltab Equipment and Revenue Share (Beartown)	\$9,000	YES
Pulltabs Plus, Incorporated	Gambling Product	\$6,500	YES
Three Diamond Corporation	Gambling Product	\$25,000	YES
Pilot Games, Inc	E-Linked Bingo Provider	\$8,000	YES
Brainerd Games	Bingo Machine Rentals	\$9,000	YES
Brainerd Games	E-Pulltab Equipment and Revenue Share	\$57,000	YES
Brainerd Games	Gambling Product	\$10,000	YES
Central Gaming Services	Doc's Pulltab Machine Rental	\$600	YES
State of Minnesota	Annual Fee	\$1,350	YES
Total Shred Inc.	Shredding documents and pulltab games from 2020 & older	\$5,000	YES
Adobe	Subscription		
Will Anderson Agency	Office Space Insurance		
Anthony Ostlund	Accounting and Legal Services		
Total		\$309,850	

ACTUAL ALLOWABLE EXPENSES		
Check #	Total Paid	Overage
21252	\$9,558	
21253	\$34,694	
21251	\$8,107	
21250	\$5,767	
21254	\$5,591	
21247	\$660	
21247	\$1,665	
21238	\$584	\$134
21229	\$1,544	
21232	\$1,340	
	\$0	
21233	\$27	
21243 & 61	\$1,428	
21231	\$336	
21234	\$113	\$13
D-Debit	\$34,667	
D-Debit	\$8,647	
D-Debit	\$1,736	
	\$0	
D-Debit	\$6,348	
D-Debit	\$5,288	
D-Debit	\$16,352	
D-Debit	\$1,265	
D-Debit	\$7,154	
D-Debit	\$44,745	
D-Debit	\$3,456	
21235	\$562	
21237 & 56	\$1,350	
21236	\$3,281	
21259	\$357	\$357
21240	\$1,555	\$1,555
21245	\$360	\$360
	\$208,539	(\$101,311)

Preapproval: Lawful Purpose Expenditures			
Payee or Item to be Paid	Brief explanation of the purpose	Amount	Approved
CITY OF VADNAIS HEIGHTS	VADNAIS HEIGHTS LOCAL FUND	\$7,000	YES
CITY OF WHITE BEAR LAKE	LOCAL FUND	\$500	YES
MN Dept of Revenue	A08T - Monthly State Gambling Taxes and Fees	\$177,500	YES
Total Lawful Purpose		\$185,000	

ACTUAL LAWFUL PURPOSE EXPENSES		
Check #	Total Paid	Overage
21248	\$8,384	\$1,384
21249	\$356	
D-Debit	\$144,613	
	\$153,352	(\$31,648)

Total Allowable & Lawful Purpose	\$494,850
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\$361,891	(\$132,959)
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WBLAHA Charitable Gambling #03111 - Authorization of Expenditures (LG1004)

Expenses for the Month of: December 2024 (11/14/24 to 12/31/24)

Preapproval: Allowable Expenses

Payee or Item to be Paid	Brief explanation of the purpose for each expenditure	Expense \$	Approved (Yes/No)	Check or ACH	Notes
		Limit			
Doc'S Landing	Rent	\$18,000		Check	Monthly
Jimmy's Food And Drink	Rent	\$38,000		Check	Monthly
Saks	Rent	\$15,000		Check	Monthly
White Bear Bar	Rent	\$13,000		Check	Monthly
Sanger LLC	Rent	\$9,000		Check	Monthly
Gaming Business Solutions, LLC	Payroll Processing	\$700		Check	Monthly
Gaming Business Solutions, LLC	Monthly Gaming Reporting	\$2,000		Check	Monthly
Charitable Products LLC	Scanner Paper - Supplies	\$500		Check	Monthly
Press Publications	Advertising	\$2,000		Check	Monthly
Comcast Business	Internet/phone/TV	\$1,500		Check	Monthly
The McDowell Agency, INC	Employee Background Check	\$300		Check	Monthly
Microsoft 365 Subscription	Microsoft 365 Subscription	\$60		Check	Monthly
Office Supplies	General Office Supplies	\$2,000		Check	Monthly
Kevin Bergerson	Monthly Milage Reimbursement	\$650		Check	Monthly
Lynn Dumroese	Monthly Milage Reimbursement	\$300		Check	Monthly
JOIM INVESTMENTS, LLC	Office Space Rent	\$700		ACH	Monthly
Intuit	Compensation	\$50,000		ACH	Monthly
IRS	Payroll Taxes	\$15,000		ACH	Monthly
MN Dept of Revenue	Payroll Taxes	\$3,500		ACH	Monthly
MN Gaming Supply	E-Pulltab Equipment and Revenue Share (Beartown)	\$9,000		ACH	Monthly
Pulltabs Plus, Incorporated	Gambling Product	\$7,000		ACH	Monthly
Three Diamond Corporation	Gambling Product	\$27,000		ACH	Monthly
Brainerd Games	Bingo Machine Rentals	\$8,000		ACH	Monthly
Brainerd Games	E-Pulltab Equipment and Revenue Share	\$50,000		ACH	Monthly
Brainerd Games	Gambling Product	\$10,000		ACH	Monthly
Central Gaming Services	Doc's Pulltab Machine Rental	\$600		check	Monthly
WBL High School Girls Basketball Booster	Advertising Girls BB Program	\$500		check	
Employee Christmas Bonus	Payroll	\$8,500		check	
Deluxe	Deposit Slips	\$600			
Gambling Vendor	2 new ticket counters	\$4,500			
Gambling Vendor	3 new license scanners	\$2,100			
TimeClock Plus, LLC	Annual subscription to Humanity (scheduling & timecard software)	\$2,500			
Cash Long/Short		\$2,500		check	

Total **\$305,010**

Preapproval: Lawful Purpose Expenditures

Payee or Item to be Paid	Brief explanation of the purpose	Amount	LPE Code	Approved	
City Of Vadnais Heights	Vadnais Heights Local Fund	\$7,000	A10R		Monthly
City Of White Bear Lake	Local Fund	\$500	A08L		Monthly
MN Dept of Revenue	A08T - Monthly State Gambling Taxes and Fees	\$180,000	A08T		Monthly
Donation to Blue Line Club	WBL Hockey Booster Club	\$2,000			
Second Harvest Heartland	Donation - A01 - 501(c)(3) and (4)	\$1,000	A01		
Keystone Community Food Shelf	Donation - A02 - Poverty, Homeless, Disability	\$1,000	A02		
White Bear Lake Food Shelf	Donation - A02 - Poverty, Homeless, Disability	\$1,000	A02		
Hugo Good Neighbors Food Shelf	Donation - A02 - Poverty, Homeless, Disability	\$1,000	A02		
Vadnais Heights Lions Club Foundation Inc	Donation - A01 - 501(c)(3) and (4)	\$1,000	A01		
Total Lawful Purpose		\$194,500			
Total Allowable & Lawful Purpose		\$499,510			