

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, June 20th, 2022 at 6 p.m.

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

Board Members:

Present: Scott Haider, Alex Aughinbaugh, Brett Anderson, Adam Guy, Sarah Elkins, Kelly Kisell, James Cailao, Seth Rehm, Kristen Cigelske, Eric Nelson

Absent: Ryan Thayer

Others Present:

Executive Director: Jeremy Jorgenson

Assistant Hockey Director: Zach Feltman

Charitable Gaming Director: Jason Campbell

Members Present: None

PROCEEDINGS:

Meeting called to order at 5:59 p.m. by President Scott Haider

Minutes Approval: May 16th, 2022

Haider

Cailao made a motion to approve the May 16th, 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.

April 2022 Financials

Guy

Guy presented an overview of the financial information from April 2022. With 2 more months of numbers to review until the end of the 2021-2022 financial year, WFHA appears to be trending positively in income with many gaming numbers surpassing the projections in the budgeted amounts. Expenses for gaming are correlating to the actual amounts of income and tracking as expected with the increased income. Indirect expenses are coming in close to the budgeted amounts for 2021-2022. Jorgenson shared some insight with regards to the projected budget amounts in categories, actual amounts and the adjustments that will be made for the 2022-2023 Budget.

Executive Director Updates

Jorgenson

Jorgenson has been working closing with the gaming department on completing edits and updates to the gaming ICM for WFHA. The project will require ongoing work to be completed on a continual basis and in a timely manner. With the nature of the process taken into consideration Jorgenson is tentatively looking at early August for the final document to be ready. In regards to the monetary allocations budgeted for the project, Jorgenson feels that the amounts are on target and has been able to save some costs since the staff has been taking on a majority of the work.

A meeting between Jorgenson and Tricorne Audio took place with regards to the audio systems at Veterans Memorial Arena. Tricorne Audio were the original installers of the equipment. The representative was able to help troubleshoot some of the issues that were experienced throughout the season with the sound. Other issues are related due to the equipment being outdated or unable to project beyond the ice surface. A preliminary proposal for upgrades and improvements was received which Jorgenson will review.

With the removal of the hockey treadmill from the training room the space is now ready to be utilized for more dryland training options. Artificial turf has been ordered and will be delivered soon with the cost being under the allocated

budget amount. This leaves open funds that can be put towards more training equipment and added to the pieces that WFHA already has to make improvements on the dryland training options for all Stampede players and goalies.

Jorgenson provided an update from the June 13th meeting regarding the West Fargo Parks Arena Path Forward. He shared some preliminary documents with the board to help illustrate the most recent developments and projections. Based on some variable options, discussion was opened to answer questions and how those changes could impact the potential project. Jorgenson will next be meeting on June 28th and will provide updates to the board as needed.

Looking ahead to the 2022-2023 season Jorgenson is planning some preliminary apparel options from several local business and vendors. In store and online options are both being explored to provide the most benefit to the membership. He is also working on improving the ordering process for player warm-ups to provide a more streamlined experience with Scheels. Feltman provided an update on the jackets that will be provided for Stampede coaches as they have been ordered in preparation for the 2022-2023 season.

Hockey Operations

Gregoire

Feltman shared a handout with the board listing key dates for the upcoming 2022-2023 season inclusive of registration, tryouts and camps. Key dates are also available on the website for members to reference as well.

An update on the Stampede Summer Academy was provided to the board. The first session of the camp is underway and proceeding as planned. Several area high school hockey players, college players and parents are coaching camp participants and involved in the daily execution of the camps and activities for the attendees. All registration for the July sessions are full with the exception of a few openings for Girls 10U, 12U, 15U and Mites. Upcoming camps for the Fall have been posted and openings are still available for August sessions, 3v3 and the checking camp. The summer challenge has been communicated to membership with opportunities for players and goalies to complete tasks throughout June, July, and August. The tracking is being completed via parents and kids at home this year so Feltman is not able to track the progress as closely as when it was online last year.

In regards to the Intro to Hockey program, Feltman has been in communication with West Fargo Parks. They will be holding some Learn to Skate sessions throughout the summer in July and August. This will allow those interested to get on ice practice before the Intro to Hockey program begins. In 2021 the Intro to Hockey program was held for 6 days with a partnership utilizing the West Fargo Parks Learn to Skate program. The plan for Fall 2022 is to scale the Intro to Hockey program back to 4 days with 2 days of skating and 2 days of hockey. The gear bags for the Intro to Hockey program have been ordered and Feltman will be following up on the shipment information with the vendor.

Feltman shared that he has been renting out several sessions of ice time outside of the Stampede camps for the available slots at Veterans Arena 2. He has been working on reviewing, calculating and collecting invoices for the rentals along with securing future rentals for interested parties.

The Winter Classic tournament currently has 7 teams registered with the possibility to accommodate up to 16 teams. WFHA is hosting the tournament for Peewee B1 this year. Feltman shared that the tournament has been advertised on Youth Hockey Hub and he has also reached out to the North Dakota and Minnesota schedulers that he works with to spread the word.

An interest meeting for Junior Gold will be held on Sunday, June 26th and preparations are underway for that. Some discussion also centered on starting the recruitment process for 2022-2023 travel coaches earlier to secure support along with communicating information to members and older players about opportunities and the process for those interested in becoming referees for the upcoming season.

Gaming Operations

Campbell

Campbell shared the preliminary dates for the Southtown Pourhouse Golf Tournament which will be held either August 30th or 31st at Rose Creek with some updates to the format from previous years. He also referenced the 2022-2023 Key

Dates handout provided by Feltman which list pertinent gaming dates as well. The Winter Raffle Drawing will be held at Rookies on February 7, 2023 and the Gun Raffle will be held at the West Fargo Fairgrounds on April 14, 2023. A new bingo manager has been hired to replace the sudden passing of an WFHA gaming employee and the transition has been well received. Campbell indicated that e-tabs continue to show a large intake of income for WFHA. Overall, there has been a general increase in gaming this summer when typically, a down trend may be seen in this particular season. Several sites have seen an increase in business with many surpassing their projected income for the 2021-2022 budget.

2022-2023 Budget Approval

Jorgenson

Jorgenson presented the final budget documents to the board and referenced a slight change from previously distributed documents reflected in the hockey budget for registration reimbursement. That item has been combined with the Financial Assistance amounts. Discussion took place around the correct placement in the budget to reflect the ERTC Tax Credit and agreement was had on the appropriate category. Jorgenson highlighted points from all of the proposed budget documents and explained specific portions as needed to the board in both the hockey and gaming budgets.

Aughinbaugh made a motion to approve the 2022-2023 WFHA Budget with the changes discussed among the board. Motion was seconded by Guy. Approved by all; motion passed without dissent.

PACE Fundraising

Haider

Shannon Schweigert, Mark Hensrud and Rich Slagle from PACE Fundraising shared a presentation with the board and staff in attendance at the meeting. PACE Fundraising primarily supports capital campaign efforts for the entities that they partner with along with other professional services. After brief introductions from each member Schweigert provided some examples of their past work along with the process they utilize for capital campaigns, timelines for each phase of the process and the involvement of the organization while working with PACE Fundraising. Discussion regarding the phases of the process and how it may relate specifically to WFHA were addressed. Questions from meeting attendees were answered and clarifications on specific points from the presentation were provided. After the presenters left the meeting discussion took place regarding the information that was presented, how a partnership could help support WFHA in its future growth and a possible direction that we might want to proceed with.

Anderson made a motion to approve allocating funds to PACE Fundraising in the amount of \$38,500 for the purpose of completing the feasibility study as related to a potential capital campaign for WFHA. Motion was seconded by Kisell. Approved by all; motion was passed without dissent.

Meeting Adjournment

Haider

President Scott Haider made a motion to close the meeting at 8:23 p.m. Motion was seconded by Kristen Cigelske. Approved by all; motion was passed without dissent.

Meeting was adjourned at 8:45 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
 April 30, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 214,084.00	\$ 216,174.00
WSB-Club Account	324,224.78	262,489.60
WSB-Gaming Account	2,079,824.72	1,394,826.02
WSB-Trust Account	1,334,616.45	250,680.67
WSB-Future Savings Account	157,913.93	157,568.69
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>4,110,792.77</u>	<u>2,281,867.87</u>
Accounts Receivable		
Advertising Receivable	<u>600.00</u>	<u>10,287.50</u>
Total Accounts Receivable	<u>600.00</u>	<u>10,287.50</u>
Other Current Assets		
Prepaid Insurance	1,290.33	3,272.87
Prepaid Rent	11,250.00	11,100.00
Gaming Inventory	<u>3,407.40</u>	<u>3,888.10</u>
Total Other Current Assets	<u>15,947.73</u>	<u>18,260.97</u>
Total Current Assets	<u>4,127,340.50</u>	<u>2,310,416.34</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	63,400.48	67,325.48
Hockey Equipment	170,071.88	170,071.88
Accumulated Depreciation	<u>(233,588.21)</u>	<u>(223,042.10)</u>
Total Fixed Assets	<u>6,608.39</u>	<u>21,079.50</u>
TOTAL ASSETS	<u><u>\$ 4,133,948.89</u></u>	<u><u>\$ 2,331,495.84</u></u>

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

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 April 30, 2022 and 2021

	2022	2021
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 172,221.08	\$ 23,313.85
Accrued Gaming Tax	171,778.16	47,055.29
Accrued Wages	13,396.72	7,985.76
Payroll Liabilities	16,516.81	13,677.12
Unearned Revenue - Registration	73,825.00	0.00
	<u>447,737.77</u>	<u>92,032.02</u>
Total Current Liabilities	<u>447,737.77</u>	<u>92,032.02</u>
Total Liabilities	<u>447,737.77</u>	<u>92,032.02</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	1,299,421.84	1,252,708.45
	<u>3,686,211.12</u>	<u>2,239,463.82</u>
Total Net Assets	<u>3,686,211.12</u>	<u>2,239,463.82</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 4,133,948.89</u></u>	<u><u>\$ 2,331,495.84</u></u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (13,830.38)	\$ (64,213.47)	\$ (13,447.00)
Bingo	36,734.00	289,912.00	54,262.80
Blackjack & Paddlewheel	10,399.00	228,256.50	36,297.00
Daubers	490.00	2,933.61	99.00
Etabs	322,317.00	2,770,553.00	251,668.75
Gun Raffle Income Receipts	133,000.00	277,120.00	5,080.00
Gun Raffle Prizes Exp	(169,532.13)	(173,174.49)	(163,884.22)
Poker Tournament Proceeds	0.00	2,675.62	0.00
Prize Boards	0.00	2,225.00	0.00
Pull Tabs	30,375.00	284,275.42	39,821.18
Winter/Fall Raffle Receipts	0.00	225,400.00	0.00
Winter/Fall Raffle Prizes Exp	(250.00)	(65,712.38)	0.00
	<u>349,702.49</u>	<u>3,780,250.81</u>	<u>209,897.51</u>
Total Net Gaming Proceeds	<u>349,702.49</u>	<u>3,780,250.81</u>	<u>209,897.51</u>
Gaming Expenses - Direct			
Etab Credit	(7,225.50)	(38,837.50)	0.00
Bad Debt Expense	0.00	0.00	800.00
Prize Board Prizes	0.00	2,323.06	0.00
Bingo Cards	730.55	9,714.30	959.40
Etab Expense	79,992.70	712,710.99	44,418.28
Gaming Licenses & Fees	0.00	(150.00)	0.00
Gaming Tax	42,944.48	409,069.93	106,074.16
Gaming Supplies	1,008.70	8,182.12	3,704.12
Gun Raffle Advertising	956.25	3,460.42	130.25
Miscellaneous - Gaming	0.00	31.00	0.00
Payroll Taxes - Gaming	6,149.04	61,890.17	9,059.97
Pull Tabs Expense	2,959.11	13,953.89	7,201.58
Raffle Wheel Tickets	0.00	1,107.12	42.26
Rent - Gaming	8,310.00	84,500.00	5,550.00
Security	1,627.20	12,414.27	1,752.65
Wages - Gaming	25,800.27	237,055.72	21,992.50
	<u>163,252.80</u>	<u>1,517,425.49</u>	<u>201,685.17</u>
Total Gaming Expenses - Direct	<u>163,252.80</u>	<u>1,517,425.49</u>	<u>201,685.17</u>
Gaming Expenses - Indirect			
401k Match	2,921.48	3,951.85	0.00
Accounting - Gaming	1,599.29	21,258.69	5,495.00
Background Checks - Gaming	15.00	135.00	0.00
Bank Service Charges - Gaming	10.00	(30.54)	10.00
Benefit Admin Fees	415.63	668.63	0.00
Computer Hardware	0.00	64.49	0.00
Copier Lease - Gaming	93.30	1,116.66	158.21
Depreciation - Gaming	371.99	5,226.57	738.90

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021
Gain/Loss on sale of Assets	0.00	(3,500.00)	0.00
Gaming Mileage	295.18	3,087.08	0.00
Health Insurance - Gaming	1,884.22	18,768.63	1,401.17
Insurance - Gaming	322.58	6,339.87	(178.85)
Interest Expense	0.00	84.53	0.00
Meals and Entertainment	0.00	1,008.00	0.00
Miscellaneous (Shared) - Gaming	0.00	2,055.00	0.00
Office Fit-Up	0.00	1,312.70	0.00
Office Rent - Gaming	1,047.50	8,295.00	0.00
Office Supplies/Postage - Gaming	156.14	3,684.98	127.99
Office Telephone/Data - Gaming	241.72	3,838.55	416.54
Payroll Tax - Manager & Office	1,224.29	14,912.33	(460.93)
Penalties & Fines	0.00	1,691.00	0.00
Software	318.59	2,964.86	1,264.26
Uniforms - Gaming	0.00	2,643.40	3,155.52
Wages - Manager & Office	17,518.33	178,299.32	11,355.82
Wages - Vacation, Train, Count	752.01	6,913.43	1,095.00
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Total Gaming Expenses - Indirect	29,187.25	284,790.03	24,578.63
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Total Gaming Expenses	192,440.05	1,802,215.52	226,263.80
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Net Gaming Revenue	157,262.44	1,978,035.29	(16,366.29)
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Program Revenue			
Advertising Income	0.00	5,000.00	0.00
Apparel Income	19.58	813.24	0.00
Charitable Donations	600.00	2,780.86	0.00
Contributions/Kickback Income	1,642.43	4,051.43	0.00
Dasherboards & Wallboards	3,750.00	43,991.88	3,250.00
Dibs Income	5,640.00	8,819.99	(2,421.25)
Fundraising	0.00	1,242.00	0.00
Hockey Camp Registration	0.00	30,600.32	7,610.00
Interest Income	0.00	178.56	4.52
PPP Forgiveness Income	0.00	0.00	120,600.00
Pins - Hockey Income	30.00	(499.04)	0.00
Regular Season	262.50	287,302.54	0.00
Royalty Income	0.00	0.00	36.49
Sponsorships	2,100.00	12,459.00	0.00
State Tournament	0.00	8,484.47	5,649.83
Winter Classic Tournament	0.00	9,250.00	0.00
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Total Program Revenue	14,044.51	414,475.25	134,729.59
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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021
Program Expenses - Direct			
Advertising - Hockey	0.00	22,705.22	26.88
Apparel Hockey	0.00	5,729.38	350.00
Coaches Travel & Expense	401.52	37,089.77	3,593.16
Coaches - Other	0.00	0.00	1,337.00
Depreciation - Hockey	511.65	5,654.48	1,395.00
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	1,594.03	16,571.37	0.00
Hockey Director Travel & Expenses	0.00	221.63	0.00
Ice Time Expense	42,000.00	293,338.75	1,419.60
Membership Promo Items	0.00	13,562.86	0.00
Miscellaneous - Hockey	59.64	1,730.16	0.00
New Jerseys	0.00	10,870.98	0.00
Officials	0.00	50,101.16	575.00
Participation Gift	0.00	0.00	1,472.75
Payroll Taxes - Coaches	0.00	10,566.69	2,067.34
Registration	0.00	1,875.00	18,665.00
Special Event	0.00	527.81	600.38
Staff Development	0.00	300.00	30.00
State Tournament	0.00	1,802.37	39.86
Supplies - Hockey	75.81	2,386.94	0.00
Tournament Entry Fees	0.00	112,351.50	(4,950.00)
Training Camp Expenses	4,588.88	31,904.32	0.00
USA Hockey & NDAHA	121.00	12,437.00	0.00
Wages - Coaches	0.00	132,315.10	357.14
Wages - Hockey Director	7,432.14	74,952.41	7,456.19
Winter Classic Tournament	0.00	1,341.74	0.00
	56,784.67	876,751.15	34,435.30
Program Expenses - Indirect			
401k Match	312.15	416.20	0.00
Bank Service Charges	0.00	391.83	0.00
Benefit Plan Fees	415.63	668.63	0.00
Computer - Hockey	0.00	64.11	0.00
Contributions	0.00	2,000.00	0.00
Copier/Printing- Hockey	93.30	1,212.52	126.32
Facility Expenses	0.00	2,235.75	0.00
Insurance - Hockey	322.59	6,435.94	(178.84)
Interest Expense	0.00	3.22	0.00
Meeting Expenses	656.69	2,532.40	0.00
Office Fit-Up	37.48	1,350.19	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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021
Office Rent - Hockey	1,047.50	7,520.00	0.00
Office Supplies/Postage - Hockey	181.25	1,585.89	10.48
Payroll Taxes - Office Staff	1,199.19	16,088.50	4,563.15
Professional Fees - Hockey	1,599.29	25,401.32	5,495.00
Software	342.83	6,281.86	1,180.28
Sports Engine Processing Fees	465.31	16,535.07	297.28
Square Credit Card Fees	0.00	0.00	51.93
Telephone/Data - Hockey	241.71	3,594.56	191.53
Wages - Business Manager	10,302.22	121,234.71	3,059.61
	<u>17,217.14</u>	<u>216,337.55</u>	<u>14,796.74</u>
Total Program Expenses - Indirect			
	<u>17,217.14</u>	<u>216,337.55</u>	<u>14,796.74</u>
Total Program Expenses	<u>74,001.81</u>	<u>1,093,088.70</u>	<u>49,232.04</u>
Net Program Revenue/Expense	<u>(59,957.30)</u>	<u>(678,613.45)</u>	<u>85,497.55</u>
Change in Net Assets Without Restriction	<u>\$ 97,305.14</u>	<u>\$ 1,299,421.84</u>	<u>\$ 69,131.26</u>

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
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SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Ten Months Ended April 30, 2022

	July '21 - Apr '22	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (64,213.47)	\$ 0.00	\$ 64,213.47
Prize Boards	2,225.00	0.00	(2,225.00)
Bingo	289,912.00	275,000.00	(14,912.00)
Blackjack & Paddlewheel	228,256.50	267,000.00	38,743.50
Daubers	2,933.61	1,700.00	(1,233.61)
Etabs	2,770,553.00	1,725,000.00	(1,045,553.00)
Gun Raffle Receipts	277,120.00	240,000.00	(37,120.00)
Gun Raffle Prizes	(173,174.49)	(180,600.00)	(7,425.51)
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	284,275.42	296,000.00	11,724.58
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	(65,712.38)	(52,500.00)	13,212.38
Total Net Gaming Proceeds	<u>3,780,250.81</u>	<u>2,804,350.00</u>	<u>(975,900.81)</u>
Gaming Expenses - Direct			
Etab Credit	(38,837.50)	0.00	38,837.50
Prize Board Prizes	2,323.06	0.00	(2,323.06)
Bingo Cards	9,714.30	0.00	(9,714.30)
Etab Expense	712,710.99	399,800.00	(312,910.99)
Gaming Licenses & Fees	(150.00)	1,650.00	1,800.00
Gaming Tax	409,069.93	323,675.75	(85,394.18)
Gaming Supplies	8,182.12	99,200.00	91,017.88
Gun Raffle Advertising	3,460.42	1,000.00	(2,460.42)
Miscellaneous	31.00	0.00	(31.00)
Payroll Taxes - Gaming	61,890.17	79,597.50	17,707.33
Pull Tabs Expense	13,953.89	350.00	(13,603.89)
Raffle Wheel Tickets	1,107.12	0.00	(1,107.12)
Rent - Gaming	84,500.00	102,120.00	17,620.00
Security	12,414.27	19,475.00	7,060.73
Wages - Gaming	237,055.72	260,600.00	23,544.28
Total Gaming Expenses - Direct	<u>1,517,425.49</u>	<u>1,287,468.25</u>	<u>(229,957.24)</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 Ten Months Ended April 30, 2022

	July '21 - Apr '22	Budget	Remaining
Gaming Expenses - Indirect			
401k Match	3,951.85	0.00	(3,951.85)
Benefit Admin Fee	668.63	0.00	(668.63)
Accounting - Gaming	21,258.69	30,000.00	8,741.31
Advertising	0.00	2,500.00	2,500.00
Background Checks - Gaming	135.00	500.00	365.00
Bank Service Charges - Gaming	(30.54)	250.00	280.54
Copier Lease - Gaming	1,116.66	2,000.00	883.34
Depreciation - Gaming	5,226.57	11,000.00	5,773.43
Gain/Loss on Sale of Assets	(3,500.00)	0.00	3,500.00
Gaming Mileage	3,087.08	0.00	(3,087.08)
Health Insurance - Gaming	18,768.63	19,600.00	831.37
Insurance - Gaming	4,610.87	7,700.00	3,089.13
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	8,295.00	10,000.00	1,705.00
Office Supplies - Computer Hardw	64.49	2,500.00	2,435.51
Office Supplies/Postage - Gamin	3,684.98	6,000.00	2,315.02
Office Telephone/Data - Gaming	3,838.55	2,600.00	(1,238.55)
Payroll Tax - Manager & Office	14,912.33	14,300.00	(612.33)
Penalties & Fines	1,691.00	0.00	(1,691.00)
Repairs & Maintenance - Gaming	0.00	3,000.00	3,000.00
Software	2,964.86	2,000.00	(964.86)
Uniforms - Gaming	2,643.40	10,000.00	7,356.60
Wages - Manager & Office	178,299.32	167,500.00	(10,799.32)
Wages - Vacation, Train, Count	6,913.43	10,000.00	3,086.57
	<u>284,790.03</u>	<u>310,950.00</u>	<u>30,111.82</u>
Total Gaming Expenses - Indirect	<u>284,790.03</u>	<u>310,950.00</u>	<u>30,111.82</u>
Total Gaming Expenses	<u>1,802,215.52</u>	<u>1,598,418.25</u>	<u>(199,845.42)</u>
Net Gaming Revenue	<u>1,978,035.29</u>	<u>1,205,931.75</u>	<u>(776,055.39)</u>
Program Revenue			
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Advertising Income	5,000.00	0.00	(5,000.00)
Apparel Sales Receipts	813.24	2,000.00	1,186.76
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Charitable Donations	2,780.86	0.00	(2,780.86)
Contributions/Kickback Income	4,051.43	10,000.00	5,948.57
Dasherboards & Wallboards	43,991.88	50,000.00	6,008.12

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 Ten Months Ended April 30, 2022

	July '21 - Apr '22	Budget	Remaining
Dibs Income	8,819.99	5,000.00	(3,819.99)
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	(499.04)	0.00	499.04
Sponsorships	12,459.00	10,000.00	(2,459.00)
State Tournament	8,484.47	15,000.00	6,515.53
Total Hockey Registration	287,302.54	265,000.00	(22,302.54)
Winter Classic Tournament	9,250.00	0.00	(9,250.00)
Total Program Revenue	414,475.25	398,450.00	(16,025.25)
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	31,904.32	0.00	(31,904.32)
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Coaches Travel & Expense	37,089.77	75,000.00	37,910.23
Coordinators	0.00	5,000.00	5,000.00
Depreciation - Hockey	5,654.48	30,000.00	24,345.52
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	16,571.37	19,000.00	2,428.63
Ice Time Expense	293,338.75	265,000.00	(28,338.75)
Membership Promo Items	13,562.86	0.00	(13,562.86)
Miscellaneous - Hockey	1,730.16	1,000.00	(730.16)
New Jerseys	10,870.98	10,000.00	(870.98)
Officials	50,101.16	40,000.00	(10,101.16)
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	0.00	1,500.00	1,500.00
Payroll Taxes - Hockey	10,566.69	25,000.00	14,433.31
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
Registration	1,875.00	20,000.00	18,125.00
Special Event	527.81	0.00	(527.81)
Staff Development	300.00	0.00	(300.00)
State Tournament	1,802.37	5,000.00	3,197.63
Supplies - Hockey	2,386.94	15,000.00	12,613.06
Tournament Entry Fees	112,351.50	105,000.00	(7,351.50)
Travel Expenses - Hockey Director	221.63	2,500.00	2,278.37
Winter Classic Tournament	1,341.74	0.00	(1,341.74)
USA Hockey & NDAHA	12,437.00	800.00	(11,637.00)

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

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Ten Months Ended April 30, 2022

	July '21 - Apr '22	Budget	Remaining
Wages - Coaches	132,315.10	313,960.36	181,645.26
Wages - Hockey Director	<u>74,952.41</u>	<u>86,039.64</u>	<u>11,087.23</u>
Total Program Expenses - Direct	<u>876,751.15</u>	<u>1,053,550.00</u>	<u>176,798.85</u>
Program Expenses - Indirect			
401k Match	416.20	0.00	(416.20)
Office Fit-Up	1,350.19	3,000.00	1,649.81
Bank Service Charges	391.83	0.00	(391.83)
Benefit Plan Fees	668.63	0.00	(668.63)
Computer - Hockey(Hardware)	64.11	5,000.00	4,935.89
Contributions	2,000.00	0.00	(2,000.00)
Copier/Printing- Hockey	1,212.52	650.00	(562.52)
Facility Expenses	2,235.75	0.00	(2,235.75)
Insurance - Hockey	4,706.93	2,500.00	(2,206.93)
Insurance-Workers Comp	1,729.01	2,500.00	770.99
Interest Expense	3.22	0.00	(3.22)
Meeting Expenses	2,532.40	4,500.00	1,967.60
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	784.85	0.00	(784.85)
Office Rent - Hockey	7,520.00	10,000.00	2,480.00
Office Supplies/Postage - Hockey	1,585.89	5,000.00	3,414.11
Payroll Taxes - Office Staff	16,088.50	25,000.00	8,911.50
Professional Fees - Hockey	25,401.32	15,000.00	(10,401.32)
Software	6,281.86	2,500.00	(3,781.86)
Sports Engine Processing Fees	16,535.07	2,500.00	(14,035.07)
Telephone/Data - Hockey	3,594.56	3,500.00	(94.56)
Wages - Business Manager	<u>121,234.71</u>	<u>0.00</u>	<u>(121,234.71)</u>
Total Program Expenses - Indirect	<u>216,337.55</u>	<u>84,150.00</u>	<u>(132,187.55)</u>
Total Program Expenses	<u>1,093,088.70</u>	<u>1,137,700.00</u>	<u>44,611.30</u>
Net Program Revenue/Expense	<u>(678,613.45)</u>	<u>(739,250.00)</u>	<u>(60,636.55)</u>
Change in Net Assets	<u><u>\$ 1,299,421.84</u></u>	<u><u>\$ 466,681.75</u></u>	<u><u>\$ (836,691.94)</u></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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 11,877.25	\$ 112,785.00	\$ 17,437.25	\$ 100,000.00	\$ (12,785.00)
Pulltabs	<u>2,631.00</u>	<u>21,525.46</u>	<u>2,625.00</u>	<u>21,000.00</u>	<u>(525.46)</u>
Total Net Gaming Proceeds	<u>14,508.25</u>	<u>134,310.46</u>	<u>20,062.25</u>	<u>121,000.00</u>	<u>(13,310.46)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(1,100.00)	0.00	0.00	1,100.00
Etab Expense	3,505.22	29,927.41	3,722.69	25,000.00	(4,927.41)
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	1,369.79	14,787.83	(445.47)	15,000.00	212.17
Payroll Taxes - Gaming	0.00	0.00	0.00	10.00	10.00
Pull Tabs Expense	249.08	2,304.34	249.08	0.00	(2,304.34)
Rent - Gaming	550.00	5,500.00	300.00	6,600.00	1,100.00
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>5,674.09</u>	<u>51,669.58</u>	<u>3,826.30</u>	<u>47,860.00</u>	<u>(3,809.58)</u>
Net Gaming Revenue/Expense	<u>\$ 8,834.16</u>	<u>\$ 82,640.88</u>	<u>\$ 16,235.95</u>	<u>\$ 73,140.00</u>	<u>\$ (9,500.88)</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 5,604.00	\$ 51,579.50	\$ 8,268.00	\$ 0.00	\$ (51,579.50)
Etabs	0.00	0.00	0.00	60,000.00	60,000.00
Pull Tabs	<u>4,042.00</u>	<u>27,875.30</u>	<u>2,016.10</u>	<u>15,000.00</u>	<u>(12,875.30)</u>
Total Net Gaming Proceeds	<u>9,646.00</u>	<u>79,454.80</u>	<u>10,284.10</u>	<u>75,000.00</u>	<u>(4,454.80)</u>
Gaming Expenses - Direct					
Gaming License & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	812.73	8,657.37	2,895.74	8,250.00	(407.37)
Gaming Supplies	0.00	1,203.86	290.94	1,800.00	596.14
Payroll Taxes - Gaming	543.23	5,907.13	966.41	6,875.00	967.87
Pull Tabs Expense	464.25	1,535.43	369.30	1,200.00	(335.43)
Rent - Gaming	475.00	4,750.00	475.00	5,700.00	950.00
Security	216.00	1,593.00	201.00	2,700.00	1,107.00
Wages - Gaming	<u>2,381.36</u>	<u>20,944.94</u>	<u>1,548.33</u>	<u>25,000.00</u>	<u>4,055.06</u>
Total Gaming Expenses - Direct	<u>4,892.57</u>	<u>44,591.73</u>	<u>6,746.72</u>	<u>51,675.00</u>	<u>7,083.27</u>
Net Gaming Revenue/Expense	<u>\$ 4,753.43</u>	<u>\$ 34,863.07</u>	<u>\$ 3,537.38</u>	<u>\$ 23,325.00</u>	<u>\$ (11,538.07)</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 7,582.75	\$ 59,651.50	\$ 4,410.50	\$ 45,000.00	\$ (14,651.50)
Pull Tabs	<u>611.00</u>	<u>8,938.00</u>	<u>838.00</u>	<u>10,000.00</u>	<u>1,062.00</u>
Total Net Gaming Proceeds	<u>8,193.75</u>	<u>68,589.50</u>	<u>5,248.50</u>	<u>55,000.00</u>	<u>(13,589.50)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(4,440.00)	0.00	0.00	4,440.00
Etab Expense	1,363.42	15,187.07	275.66	4,000.00	(11,187.07)
Gaming Licenses & Fees	0.00	0.00	0.00	300.00	300.00
Gaming Tax	710.67	7,353.87	0.00	6,050.00	(1,303.87)
Gaming Supplies	0.00	0.00	2,000.00	100.00	100.00
Pull Tabs Expense	193.95	990.55	0.00	900.00	(90.55)
Rent - Gaming	<u>550.00</u>	<u>5,650.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>(4,150.00)</u>
Total Gaming Expenses - Direct	<u>2,818.04</u>	<u>24,741.49</u>	<u>2,275.66</u>	<u>12,850.00</u>	<u>(11,891.49)</u>
Net Gaming Revenue/Expense	<u>\$ 5,375.71</u>	<u>\$ 43,848.01</u>	<u>\$ 2,972.84</u>	<u>\$ 42,150.00</u>	<u>\$ (1,698.01)</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ (2,500.00)	\$ 0.00	\$ 0.00	\$ 2,500.00
Blackjack & Paddlewheel	911.00	32,870.00	7,505.00	55,000.00	22,130.00
Etabs	65,796.50	468,021.00	43,663.50	320,000.00	(148,021.00)
Pull Tabs	3,512.00	36,214.75	8,044.00	55,000.00	18,785.25
Winter/Fall Raffle Receipts	0.00	225,400.00	0.00	200,000.00	(25,400.00)
Winter Raffle Prizes Exp	<u>(250.00)</u>	<u>(63,662.38)</u>	<u>0.00</u>	<u>(52,500.00)</u>	<u>11,162.38</u>
Total Net Gaming Proceeds	<u>69,969.50</u>	<u>696,343.37</u>	<u>59,212.50</u>	<u>577,500.00</u>	<u>(118,843.37)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(2,900.00)	0.00	0.00	2,900.00
Bingo Cards	0.00	0.00	220.00	0.00	0.00
Etab Expense	14,798.90	112,598.47	11,608.52	82,000.00	(30,598.47)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	11,393.33	78,987.50	9,361.00	55,000.00	(23,987.50)
Gaming Supplies	0.00	168.23	261.31	2,500.00	2,331.77
Payroll Taxes - Gaming	991.42	8,613.76	1,643.33	13,000.00	4,386.24
Pull Tabs Expense	566.00	2,146.19	1,570.95	7,500.00	5,353.81
Raffle Wheel Tickets	0.00	1,107.12	0.00	0.00	(1,107.12)
Rent	1,025.00	10,250.00	975.00	12,300.00	2,050.00
Security	288.00	2,142.00	268.00	3,000.00	858.00
Wages-Gaming	<u>3,049.37</u>	<u>25,733.45</u>	<u>2,741.68</u>	<u>28,000.00</u>	<u>2,266.55</u>
Total Gaming Expenses - Direct	<u>32,112.02</u>	<u>238,846.72</u>	<u>28,649.79</u>	<u>203,450.00</u>	<u>(35,396.72)</u>
Net Gaming Revenue/Expense	<u>\$ 37,857.48</u>	<u>\$ 457,496.65</u>	<u>\$ 30,562.71</u>	<u>\$ 374,050.00</u>	<u>\$ (83,446.65)</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 3,982.00	\$ 1,133.00	\$ 8,000.00	\$ 4,018.00
Etabs	0.00	35,605.25	7,189.00	70,000.00	34,394.75
Pull Tabs	0.00	(294.00)	759.20	10,000.00	10,294.00
	<u>0.00</u>	<u>39,293.25</u>	<u>9,081.20</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	945.94	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	1,382.53	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	367.55	2,337.50	1,881.08
Pull Tabs Expense	0.00	123.57	353.71	350.00	226.43
Rent - Gaming	0.00	1,250.00	500.00	7,500.00	6,250.00
Security	0.00	260.37	144.65	1,475.00	1,214.63
Wages - Gaming	0.00	1,149.31	609.60	8,500.00	7,350.69
	<u>0.00</u>	<u>20,285.20</u>	<u>4,303.98</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>\$ 4,777.22</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 18,518.00	\$ 175,340.00	\$ 27,475.80	\$ 180,000.00	\$ 4,660.00
Blackjack & Paddlewheel	0.00	22,787.00	2,374.00	30,000.00	7,213.00
Daubers	490.00	2,933.61	99.00	1,700.00	(1,233.61)
Etabs	67,525.50	563,463.25	44,829.75	370,000.00	(193,463.25)
Poker	0.00	2,675.62	0.00	3,750.00	1,074.38
Pull tabs	<u>4,440.00</u>	<u>46,518.25</u>	<u>6,191.08</u>	<u>50,000.00</u>	<u>3,481.75</u>
Total Net Gaming Proceeds	<u>90,973.50</u>	<u>813,717.73</u>	<u>80,969.63</u>	<u>635,450.00</u>	<u>(178,267.73)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(5,000.00)	0.00	0.00	5,000.00
Bingo Cards	730.55	9,160.30	739.40	9,000.00	(160.30)
Etab Expense	14,441.97	146,893.23	4,378.50	76,000.00	(70,893.23)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	7,586.75	88,506.64	20,945.48	69,899.50	(18,607.14)
Gaming Supplies	772.20	4,599.52	814.75	2,500.00	(2,099.52)
Payroll Taxes - Gaming	1,374.84	15,539.29	2,106.68	31,625.00	16,085.71
Pull Tabs Expense	444.20	2,430.80	2,310.30	31,000.00	28,569.20
Rent - Gaming	2,135.00	21,350.00	0.00	25,620.00	4,270.00
Security	288.00	2,304.80	335.00	3,000.00	695.20
Wages - Gaming	<u>11,000.35</u>	<u>107,031.77</u>	<u>9,907.25</u>	<u>115,000.00</u>	<u>7,968.23</u>
Total Gaming Expenses - Direct	<u>38,773.86</u>	<u>392,816.35</u>	<u>41,537.36</u>	<u>363,794.50</u>	<u>(29,021.85)</u>
Net Gaming Revenue/Expense	<u>\$ 52,199.64</u>	<u>\$ 420,901.38</u>	<u>\$ 39,432.27</u>	<u>\$ 271,655.50</u>	<u>\$ (149,245.88)</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (2,400.00)	\$ (4,200.00)	\$ 0.00	\$ 0.00	\$ 4,200.00
Bingo	145.00	(280.00)	456.00	0.00	280.00
Blackjack & Paddlewheel	538.00	35,460.00	6,301.00	50,000.00	14,540.00
Etabs	57,558.50	443,362.00	47,576.50	250,000.00	(193,362.00)
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	5,163.00	38,163.35	5,037.00	45,000.00	6,836.65
Winter Raffle Prizes Exp	<u>0.00</u>	<u>(2,050.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>2,050.00</u>
 Total Net Gaming Proceeds	 <u>61,004.50</u>	 <u>510,455.35</u>	 <u>59,370.50</u>	 <u>351,500.00</u>	 <u>(158,955.35)</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	13,619.44	114,373.27	10,933.57	65,000.00	(49,373.27)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	5,663.55	56,470.45	29,146.48	61,050.00	4,579.55
Gaming Supplies	0.00	193.51	105.94	1,000.00	806.49
Payroll Taxes - Gaming	1,128.84	7,349.26	1,262.13	8,250.00	900.74
Pull Tabs Expense	373.20	1,520.83	788.05	14,000.00	12,479.17
Rent - Gaming	1,325.00	13,250.00	1,325.00	15,900.00	2,650.00
Security	288.00	2,218.30	281.40	3,000.00	781.70
Wages - Gaming	<u>2,520.48</u>	<u>22,338.50</u>	<u>2,283.00</u>	<u>30,000.00</u>	<u>7,661.50</u>
 Total Gaming Expenses - Direct	 <u>24,918.51</u>	 <u>214,607.12</u>	 <u>46,125.57</u>	 <u>198,350.00</u>	 <u>(16,257.12)</u>
 Net Gaming Revenue/Expense	 <u>\$ 36,085.99</u>	 <u>\$ 295,848.23</u>	 <u>\$ 13,244.93</u>	 <u>\$ 153,150.00</u>	 <u>\$ (142,698.23)</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 Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 133,000.00	\$ 277,120.00	\$ 5,080.00	\$ 240,000.00	\$ (37,120.00)
Gun Raffle Prizes	(169,532.13)	(173,174.49)	(163,884.22)	(180,600.00)	(7,425.51)
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>(36,532.13)</u>	 <u>103,945.51</u>	 <u>(158,804.22)</u>	 <u>81,900.00</u>	 <u>(22,045.51)</u>
 Gaming Expenses - Direct					
Bad Debt Expense	0.00	0.00	800.00	0.00	0.00
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Supplies	236.50	236.50	0.00	0.00	(236.50)
Gaming Tax	0.00	0.00	18,337.55	5,906.25	5,906.25
Gun Raffle Advertising	956.25	3,460.42	130.25	1,000.00	(2,460.42)
Payroll Taxes - Gaming	46.37	46.37	0.00	0.00	(46.37)
Raffle Wheel Tickets	0.00	0.00	42.26	0.00	0.00
Wages - Gaming	<u>428.57</u>	<u>600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(600.00)</u>
 Total Gaming Expenses - Direct	 <u>1,667.69</u>	 <u>4,343.29</u>	 <u>19,310.06</u>	 <u>7,056.25</u>	 <u>2,712.96</u>
 Net Gaming Revenue/Expense	 <u>\$ (38,199.82)</u>	 <u>\$ 99,602.22</u>	 <u>\$ (178,114.28)</u>	 <u>\$ 74,843.75</u>	 <u>\$ (24,758.47)</u>

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AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Rookies

For the One and Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 3,346.00	\$ 73,159.00	\$ 8,370.00	\$ 50,000.00	\$ (23,159.00)
Etabs	58,815.25	634,238.25	55,041.25	370,000.00	(264,238.25)
Pull Tabs	<u>6,112.00</u>	<u>59,977.49</u>	<u>9,313.20</u>	<u>55,000.00</u>	<u>(4,977.49)</u>
 Total Net Gaming Proceeds	 <u>68,273.25</u>	 <u>767,374.74</u>	 <u>72,724.45</u>	 <u>475,000.00</u>	 <u>(292,374.74)</u>
 Gaming Expenses - Direct					
Etab Credit	(7,225.50)	(12,305.50)	0.00	0.00	12,305.50
Etab Expense	18,302.33	164,565.38	4,222.72	76,000.00	(88,565.38)
Gaming Licenses & Fees	0.00	0.00	0.00	150.00	150.00
Gaming Tax	8,285.43	86,620.28	12,779.62	55,000.00	(31,620.28)
Gaming Supplies	0.00	1,372.87	125.28	1,000.00	(372.87)
Miscellaneous	0.00	31.00	0.00	0.00	(31.00)
Payroll Taxes - Gaming	1,364.38	15,500.22	1,627.30	12,000.00	(3,500.22)
Pull Tabs Expense	120.43	1,515.88	1,136.21	19,000.00	17,484.12
Rent - Gaming	1,225.00	12,250.00	1,000.00	14,700.00	2,450.00
Security	288.00	2,291.40	335.00	4,150.00	1,858.60
Wages - Gaming	<u>3,602.59</u>	<u>33,205.00</u>	<u>2,889.72</u>	<u>34,000.00</u>	<u>795.00</u>
 Total Gaming Expenses - Direct	 <u>25,962.66</u>	 <u>305,046.53</u>	 <u>24,115.85</u>	 <u>216,000.00</u>	 <u>(89,046.53)</u>
 Net Gaming Revenue/Expense	 <u>\$ 42,310.59</u>	 <u>\$ 462,328.21</u>	 <u>\$ 48,608.60</u>	 <u>\$ 259,000.00</u>	 <u>\$ (203,328.21)</u>

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AND THE STATEMENTS OF CASH FLOWS ARE OMITTED.

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Traditions
For the One and Ten Months Ended April 30, 2022 and Month Ended April 30, 2021

	April 2022	July '21 - Apr '22	April 2021	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (11,430.38)	\$ (60,013.47)	\$ (13,447.00)	\$ 0.00	\$ 60,013.47
Prize Boards	0.00	2,225.00	0.00	0.00	(2,225.00)
Bingo	18,071.00	117,352.00	26,331.00	95,000.00	(22,352.00)
Blackjack & Paddlewheel	0.00	8,419.00	2,346.00	14,000.00	5,581.00
Etabs	53,161.25	453,426.75	31,521.00	200,000.00	(253,426.75)
Pull Tabs	<u>3,864.00</u>	<u>45,356.82</u>	<u>4,997.60</u>	<u>35,000.00</u>	<u>(10,356.82)</u>
Total Net Gaming Proceeds	<u>63,665.87</u>	<u>566,766.10</u>	<u>51,748.60</u>	<u>344,000.00</u>	<u>(222,766.10)</u>
Gaming Expenses - Direct					
Etab Credit	0.00	(8,252.00)	0.00	0.00	8,252.00
Prize Board Prizes	0.00	2,323.06	0.00	0.00	(2,323.06)
Bingo Cards	0.00	361.00	0.00	0.00	(361.00)
Etab Expense	13,961.42	115,644.46	8,330.68	55,000.00	(60,644.46)
Gaming Tax	7,122.23	62,622.16	11,671.23	37,840.00	(24,782.16)
Gaming Licenses & Fees	0.00	(150.00)	0.00	150.00	300.00
Gaming Supplies	0.00	157.63	105.90	1,500.00	1,342.37
Payroll Taxes - Gaming	699.96	8,477.72	1,086.57	5,500.00	(2,977.72)
Pull Tabs Expense	548.00	1,386.30	423.98	3,500.00	2,113.70
Rent - Gaming	1,025.00	10,250.00	975.00	12,300.00	2,050.00
Security	259.20	1,604.40	187.60	2,150.00	545.60
Wages-Gaming	<u>2,817.55</u>	<u>26,052.75</u>	<u>2,012.92</u>	<u>20,000.00</u>	<u>(6,052.75)</u>
Total Gaming Expenses - Direct	<u>26,433.36</u>	<u>220,477.48</u>	<u>24,793.88</u>	<u>137,940.00</u>	<u>(82,537.48)</u>
Net Gaming Revenue/Expense	<u>\$ 37,232.51</u>	<u>\$ 346,288.62</u>	<u>\$ 26,954.72</u>	<u>\$ 206,060.00</u>	<u>\$ (140,228.62)</u>

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