

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, July 19th, 2021 at 6 p.m.

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

Board Members:

Present: Alex Aughinbaugh, Josh Benson, Scott Haider, Jareb Raan, Sarah Elkins, Kelly Kisell, James Cailao, Seth Rehm, Kayla Goebel, Ryan Thayer, Brent Kuehne, Kristen Cigelske, Eric Nelson

Absent: None

Others Present:

Executive Director: Jeremy Jorgenson

Operations Manager: Shana Wilson (via TEAMS Meeting)

Charitable Gaming Director: Jason Campbell

Members Present: None

PROCEEDINGS:

Meeting called to order at 5:59 p.m. by President Alex Aughinbaugh.

Minutes Approval

Aughinbaugh

Haider made a motion to approve the June 21, 2021 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Thayer. Approved by all; motion was passed without dissent.

April and May 2021 Financials

Raan

Benson entered the meeting at 6:02 p.m.

Raan provided a summary of the April and May 2021 financial information to the board. All large expenditures have been recorded for the 2020-2021 financial year within the months of April and May. The hockey budget is trending correctly with the projected and actual amounts appearing to match up. Gaming income, from a budget standpoint, is doing well and continues to show strong growth with steady income. An incorrect expense recorded in the previous month for the Fort Knox Gaming site for e-tab income has been corrected in the May financial documents. Currently Fort Knox does not house any e-tab machines. Next month Raan will present a year-end financial review to the board that will include June financial information.

Executive Director Updates

Jorgenson

West Fargo Hockey Association's new Executive Director, Jeremy Jorgenson, introduced himself to the board and expressed his gratitude for being offered the position. He has completed his first 6 days with the organization with the focus on learning the gaming and hockey aspects of the organization while also orientating himself with the staff, hockey facilities and upcoming 2021-2022 budget. Jorgenson was able to introduce himself to the membership through an e-mail that also encompassed the positive response to early registration for the upcoming season.

Jorgenson is in the process of reviewing dasher boards, sponsorships and reaching out to the current list of sponsors. He will then be able to identify available opportunities for new sponsors and create a set of standard rates and charges. Boston Pizza will be a new sponsor that Jorgenson has been working with for the upcoming season with the potential for future growth and opportunities. EPIC events is another new potential partnership that Jorgenson has identified for possible future opportunities. In the upcoming weeks he has plans to reach out and build upon existing partnerships and

seek to build new relationships within the community. Aughinbaugh extended support to Jorgenson in helping to connect him with contacts such as the West Fargo Park Board and West Fargo Events as he begins his work with WFHA over the course of the next few weeks.

Hockey Operations

Gregoire/Kisell

Wilson provided a brief update and recap of the current registration numbers that were previously provided in an e-mail to the board. As of today, there are currently 522 players registered for the 2021-2022 season which has surpassed the numbers for last year at this time. Communication for Fall Camps and the Intro to Hockey program have been communicated to the membership by Cigelske. Wilson feels that registration for those opportunities will fill quickly.

Gaming Operations

Campbell/Nelson

Campbell reported that the current gaming site at Fort Knox does not have any e-tab machines for gaming. The site is undergoing the approval process with the City of Fargo to update licensure for the addition of e-tab machines. They currently are approved to host only paper pull tabs and blackjack. He has also reached out to a potential site that has been communicating with us since the early spring on wanting to add gaming. They are not yet ready to start the process of adding gaming as they are working to increase the number of hours and nights that they are open.

Preparations for the gun raffle have begun with a preliminary list of guns being compiled. Campbell is maintaining communication with Scheels. Due to the ongoing impacts of COVID-19 there is still a slower wait time for guns and ordering so attempts will be made to have more guns in stock when the time for the raffle approaches. Printing for the gun raffle tickets will begin in 6 weeks. In regards to the Winter Raffle we will offer cash prizes again. Campbell will begin to review the prizes from last year as well as the past relationships and partnerships from donations to create offerings for the new raffle.

2021-2022 Financial Budget

Raan/Jorgenson

Aughinbaugh presented the proposed 2021-2022 budget to the board. Several board members along with Gregoire, Campbell and Jorgenson met to create and review the budget for the upcoming fiscal year. Benson spoke to the increases in the budget for the year with the addition of 2 new office positions and increases in coaching pay as previously approved by the board. Most of these increases are reflected and allocated to the hockey expenses in the budget creation. Benson also reiterated that we have been able to keep our hockey player and registration fees low each season which is a benefit to our membership. This is made possible by income from our gaming and raffles. Aughinbaugh stated that the proposed budget reflects cautious estimates on both sponsorships and projected revenue. He also hopes that in the coming months we will be able to improve on accounting expenses and decrease the amount of that expenditure for the year.

In regards to the projected gaming income and expenses Benson explained that with the large increases in the gaming revenue from last year the budget also reflects conservative estimates on income from gaming for the upcoming year due to the unprecedented influx of revenue from factors that were most likely a result of the stimulus money. The gun raffle and Center Ice income and expenses have been allocated to the Red River Valley Fairgrounds and the winter raffle income and expenses to Pub West for the time being. Increases were made to uniform expenses for gaming employees and gaming supplies to provide upgrades to current equipment and furniture at some sites.

Benson made a motion to approve the 2021-2022 budget as presented to the board of directors. Motion was seconded by Raan. Approved by all; motion passed without dissent.

Coach Employment Classification

Aughinbaugh/Gregoire

Currently our coaches are classified as employees of the West Fargo Hockey Association. As such they are provided and report their income with a W-2 form. It was a possibility that coaches might be switched to income reporting with a

1099 form. After discussions with Brady Martz it was recommended that coaches continue to be classified as employees of WFHA and stay with the W-2 form. Aughinbaugh reported that this is a topic that has been raised in recent months and wanted to provide clarification to the board on this matter.

2021-2022 Season Membership Packets

Goebel

Goebel provided an update to the board on the composition of the membership packets for the 2021-2022 season. This is a new addition for the upcoming season and is meant to be a welcome to all returning and new players. Included in the packet will be a Stampede beanie hat and a drawstring bag. Goebel is working with a contact of Gregoire for the production of the products. Also included in the packet will be vinyl car stickers and a small reference card of resources for players and families. These related expenses are included in the 2021-2022 budget for the year. Registration will be monitored and adjustments made to the number of needed packets as the start of the season approaches. Each individual player that is registered with West Fargo Hockey for the 2021-2022 season will receive a membership packet. Distribution is scheduled to take place during Welcome Week with other planned events.

Hope, Inc. Sled Hockey Players

Aughinbaugh

Aughinbaugh provided the board an overview on contact made by the Fargo Freeze Board President regarding four Hope, Inc. sled hockey players. The sled hockey players are residents of either West Fargo or Fargo and have been selected to participate in the U.S. Select Camps held in New Jersey this summer. Participants in these camps then have the opportunity to be chosen for the U.S. National Team or the Women's Development Team. After Aughinbaugh consulted with Haider and Benson a decision was made to join the efforts of the Fargo Freeze and support the players with a monetary donation. Together with the Fargo Youth Hockey Association and the Fargo Angels Hockey, the WFHA will be donating monetary support to help offset travel expenses. Each organization will donate \$2,000 for a total of \$6,000 to be divided evenly among the four sled hockey players selected for the camps. It is planned for representatives of West Fargo Hockey and the fellow organizations to join the players at a practice for a photo opportunity. A possible press release and communication of the financial support on the WFHA website may follow.

Adjournment

Aughinbaugh

Meeting closed at 6:44 p.m. by President Alex Aughinbaugh.

Haider made a motion to adjourn the meeting. Motion was seconded by Benson. Approved by all; motion passed without dissent.

Meeting was adjourned at 7:15 p.m. by President Alex Aughinbaugh.

Board of Directors

Alex Aughinbaugh, President

Josh Benson, Past President

Scott Haider, Executive Vice President

Jareb Raan, Treasurer

Sarah Elkins, Secretary

Kelly Kisell, Director of Hockey Operations

James Cailao, Director of Tournaments

Seth Rehm, Director of Compliance & Safe Sport

Kayla Goebel, Director of Membership & Recruitment

Ryan Thayer, Director of Business Operations

Brent Kuehne, Director of Facilities & Equipment

Kristen Cigelske, Director of Communications & Marketing

Eric Nelson, Director of Fund Raising & Gaming

West Fargo Hockey Association, Inc.

Statements of Financial Position

April 30, 2021 and April 30, 2020

	April 30, 2021	April 30, 2020
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 216,174.00	\$ 76,000.00
WSB-Club Account	262,489.60	301,181.44
WSB-Gaming Account	1,394,826.02	149,952.27
WSB-Trust Account	250,680.67	260,256.42
WSB-Future Savings Account	157,568.69	157,355.43
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>2,281,867.87</u>	<u>944,874.45</u>
Accounts Receivable		
Advertising Receivable	<u>10,287.50</u>	<u>1,500.00</u>
Total Accounts Receivable	<u>10,287.50</u>	<u>1,500.00</u>
Other Current Assets		
Prepaid Insurance	3,272.87	2,480.68
Prepaid Payroll/Tax	0.00	8,853.39
Prepaid Rent	11,100.00	2,900.00
Gaming Inventory	<u>3,888.10</u>	<u>4,141.70</u>
Total Other Current Assets	<u>18,260.97</u>	<u>18,375.77</u>
Total Current Assets	<u>2,310,416.34</u>	<u>964,750.22</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	67,325.48	73,257.42
Hockey Equipment	170,071.88	174,746.88
Accumulated Depreciation	<u>(223,042.10)</u>	<u>(197,889.36)</u>
Total Fixed Assets	<u>21,079.50</u>	<u>56,839.18</u>
TOTAL ASSETS	<u><u>\$ 2,331,495.84</u></u>	<u><u>\$ 1,021,589.40</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, 2021 and April 30, 2020

	April 30, 2021	April 30, 2020
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 23,313.85	\$ 84,941.78
Accrued Gaming Tax	47,055.29	0.00
Accrued Wages	7,985.76	9,661.67
Payroll Liabilities	<u>13,677.12</u>	<u>306.17</u>
Total Current Liabilities	<u>92,032.02</u>	<u>94,909.62</u>
Long Term Liabilities		
PPP Loan Proceeds	<u>0.00</u>	<u>120,600.00</u>
Total Long Term Liabilities	<u>0.00</u>	<u>120,600.00</u>
Total Liabilities	<u>92,032.02</u>	<u>215,509.62</u>
Net Assets		
Temp Restricted Net Assets	8,442.29	8,442.29
Net Assets Without Restrictions	978,313.08	653,556.58
Change in Net Assets Without Restrictions	<u>1,252,708.45</u>	<u>144,080.91</u>
Total Net Assets	<u>2,239,463.82</u>	<u>806,079.78</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 2,331,495.84</u></u>	<u><u>\$ 1,021,589.40</u></u>

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (13,447.00)	\$ (13,447.00)	\$ 0.00
Bingo	54,262.80	280,165.36	0.00
Blackjack & Paddlewheel	36,297.00	269,670.50	0.00
Daubers	99.00	1,681.90	0.00
Etabs	251,668.75	1,713,212.00	0.00
Gun Raffle Income Receipts	5,080.00	262,570.00	0.00
Gun Raffle Prizes Exp	(163,884.22)	(172,558.32)	0.00
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	720.00	0.00
Meat Raffle Prizes Exp	0.00	0.00	(1,289.52)
Pull Tabs	39,821.18	299,996.74	0.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	0.00	11,035.75	0.00
Winter/Fall Raffle Receipts	0.00	211,270.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	(50,731.16)	(1,719.98)
	<u>209,897.51</u>	<u>2,825,185.77</u>	<u>(3,009.50)</u>
 Total Net Gaming Proceeds			
	<u>209,897.51</u>	<u>2,825,185.77</u>	<u>(3,009.50)</u>
 Gaming Expenses - Direct			
Bad Debt Expense	800.00	800.00	0.00
Prize Board Prizes	0.00	5,377.90	0.00
Bingo Cards	959.40	2,686.67	733.25
Etab Expense	44,418.28	391,988.92	11,989.83
Gaming Licenses & Fees	0.00	200.00	100.00
Gaming Tax	106,074.16	348,677.17	11,719.01
Gaming Supplies	3,704.12	7,522.11	3,076.09
Gun Raffle Advertising	130.25	790.33	0.00
Miscellaneous - Gaming	0.00	211.09	0.00
Payroll Taxes - Gaming	9,059.97	59,196.55	(146.41)
Pull Tabs Expense	7,201.58	23,122.67	3,052.79
Raffle Wheel Tickets	42.26	293.65	0.00
Rent - Gaming	5,550.00	75,700.00	3,050.00
Security	1,752.65	12,860.40	1,416.24
State of ND Gaming Stamp	0.00	0.00	58.10
Wages - Gaming	21,992.50	204,929.10	0.00
	<u>201,685.17</u>	<u>1,134,356.56</u>	<u>35,048.90</u>
 Total Gaming Expenses - Direct			
	<u>201,685.17</u>	<u>1,134,356.56</u>	<u>35,048.90</u>

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020
Gaming Expenses - Indirect			
Accounting - Gaming	5,495.00	23,335.55	3,893.66
Background Checks - Gaming	0.00	45.00	0.00
Bank Service Charges - Gaming	10.00	20.00	0.00
Copier Lease - Gaming	158.21	1,194.39	151.45
Depreciation - Gaming	738.90	8,477.71	944.94
Health Insurance - Gaming	1,401.17	12,210.58	957.58
Insurance - Worker's Safety	0.00	454.56	75.77
Insurance - Gaming	(178.85)	3,282.72	1,526.53
Meals & Entertainment	0.00	120.24	0.00
Miscellaneous (Shared) - Gaming	0.00	1,010.31	2,844.88
Office Rent - Gaming	0.00	7,750.00	775.00
Office Supplies/Postage - Gaming	127.99	3,350.66	181.00
Office Telephone/Data - Gaming	416.54	3,091.15	243.12
Payroll Tax - Manager & Office	(460.93)	7,832.73	639.56
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	1,264.26	1,713.92	75.00
Uniforms - Gaming	3,155.52	3,590.92	0.00
Bonus - Manager & Office	0.00	7,500.00	0.00
Wages - Manager & Office	11,355.82	114,232.72	9,041.57
Wages - Vacation, Train, Count	1,095.00	6,623.79	0.00
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
Penalties & Fines	0.00	25.00	0.00
	<u>24,578.63</u>	<u>203,088.45</u>	<u>21,350.06</u>
 Total Gaming Expenses - Indirect			
	<u>226,263.80</u>	<u>1,337,445.01</u>	<u>56,398.96</u>
 Total Gaming Expenses			
	<u>(16,366.29)</u>	<u>1,487,740.76</u>	<u>(59,408.46)</u>
 Net Gaming Revenue			

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020
Program Revenue			
PPP Forgiveness Income	120,600.00	120,600.00	0.00
Charitable Donations	0.00	2,497.99	0.00
Royalty Income	36.49	36.49	0.00
Dasherboards	3,250.00	25,350.00	1,500.00
Advertising Sales	0.00	1,000.00	0.00
Apparel Sales Income	0.00	860.37	250.00
Contributions/Kickback Income	0.00	28.40	10.50
Dibs Receipts	(2,421.25)	(2,490.00)	40.00
Special Event Receipts	0.00	500.00	0.00
Fundraising - Other	0.00	6,150.00	0.00
Hockey Camps	7,610.00	34,441.85	0.00
Summer/Fall League Camps	0.00	0.00	(780.00)
Regular Season	0.00	264,086.31	0.00
Stampede Goalie Camp	0.00	0.00	240.00
Ice Time	0.00	1,067.50	0.00
Interest Income	4.52	178.55	0.00
Misc Income	0.00	1,015.38	0.00
Pins - Hockey Expenses	0.00	(2,660.62)	0.00
Pins - Hockey Receipts	0.00	32.50	0.00
State Tournament	5,649.83	22,314.74	0.00
Tournament Income	0.00	2,949.09	0.00
	<u>134,729.59</u>	<u>477,958.55</u>	<u>1,260.50</u>
Total Program Revenue			
Program Expenses - Direct			
Hockey Equipment - Jerseys	0.00	3,663.60	0.00
Training Camp Expenses	0.00	2,423.26	0.00
Equipment	0.00	12,980.16	0.00
Advertising - Hockey	26.88	2,593.68	204.79
Apparel - Hockey	350.00	6,929.25	0.00
Payroll Taxes - Hockey	2,067.34	10,943.11	(243.01)
Wages - Coaches	357.14	65,102.14	0.00
Travel & Expenses - Coaches	3,593.16	36,772.62	5,456.51
Coaches - Other	1,337.00	5,912.96	0.00
Depreciation - Hockey	1,395.00	19,355.47	2,627.57
Evaluators	0.00	4,674.15	0.00
Health Insurance - Hockey	0.00	0.00	658.02
Ice Time Expense	1,419.60	165,249.60	4,900.00
Miscellaneous - Hockey	0.00	1,409.49	361.57
Officials	575.00	41,254.96	0.00
Participation Gift	1,472.75	1,472.75	0.00
Registration	18,665.00	19,573.19	0.00
Special Event	600.38	762.91	0.00
Staff Development	30.00	91.00	0.00

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020
Supplies - Hockey	0.00	830.07	93.17
Tournament Entry Fees	(4,950.00)	104,251.99	2,990.00
Tournament Ice	0.00	13,087.50	0.00
Tournament Expenses	39.86	319.86	0.00
U S A Hockey & NDAHA	0.00	353.00	0.00
Bonus - Hockey Director	0.00	5,000.00	0.00
Wages - Hockey Director	<u>7,456.19</u>	<u>73,122.82</u>	<u>7,005.50</u>
Total Program Expenses - Direct	<u>34,435.30</u>	<u>598,129.54</u>	<u>24,054.12</u>
Program Expenses - Indirect			
Square Credit Card Fees	51.93	51.93	0.00
Penalties & Fines	0.00	25.00	0.00
Bank Service Charges - Hockey	0.00	74.24	0.00
Computer - Hockey	0.00	765.13	0.00
Copier/Printing- Hockey	126.32	898.88	0.00
Insurance - ND Worker's Safety	0.00	332.56	75.77
Insurance - Hockey	(178.84)	3,282.74	138.53
Interest Expense - Hockey	0.00	125.11	0.00
Office Furniture	0.00	1,023.16	0.00
Office Rent - Hockey	0.00	7,750.00	775.00
Office Supplies/Postage - Hockey	10.48	3,145.70	356.81
Payroll Taxes - Office Staff	4,563.15	11,405.54	412.74
Professional Fees - Hockey	5,495.00	18,931.83	1,223.54
Software	1,180.28	5,311.92	331.12
Sports Engine Processing Fees	297.28	6,178.09	(16.55)
Telephone/Data - Hockey	191.53	1,880.54	168.12
Wages - Office Manager	3,059.61	46,835.57	0.00
Hockey Support Expenses - Other	0.00	5,674.63	0.00
(Gain)/Loss on Sale of Hockey Assets	<u>0.00</u>	<u>1,168.75</u>	<u>0.00</u>
Total Program Expenses - Indirect	<u>14,796.74</u>	<u>114,861.32</u>	<u>3,465.08</u>
Total Program Expenses	<u>49,232.04</u>	<u>712,990.86</u>	<u>27,519.20</u>
Net Program Revenue/Expense	<u>85,497.55</u>	<u>(235,032.31)</u>	<u>(26,258.70)</u>
Change in Net Assets Without Restriction	<u>\$ 69,131.26</u>	<u>\$ 1,252,708.45</u>	<u>\$ (85,667.16)</u>

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

SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Ten Months Ended April 30, 2021

	July '20 - Apr '21	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (13,447.00)	\$ 0.00	\$ 13,447.00
Bingo	280,165.36	110,000.00	(170,165.36)
Blackjack & Paddlewheel	269,670.50	283,000.00	13,329.50
Daubers	1,681.90	4,500.00	2,818.10
Etabs	1,713,212.00	980,000.00	(733,212.00)
Gun Raffle Receipts	262,570.00	240,000.00	(22,570.00)
Gun Raffle Prizes	(172,558.32)	(180,600.00)	(8,041.68)
Hunting Tag Receipts	10,260.00	0.00	(10,260.00)
Meat Raffle Receipts	720.00	32,500.00	31,780.00
Meat Raffle Prizes	0.00	(5,600.00)	(5,600.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	299,996.74	258,000.00	(41,996.74)
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	1,340.00	17,500.00	16,160.00
Other Raffles	11,035.75	0.00	(11,035.75)
Winter Raffle Receipts	211,270.00	195,000.00	(16,270.00)
Winter/Fall Raffle Prizes Exp	(50,731.16)	(55,000.00)	(4,268.84)
	<u>2,825,185.77</u>	<u>1,888,050.00</u>	<u>(937,135.77)</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Bad Debt Expense	800.00	0.00	(800.00)
Prize Board Prizes	5,377.90	0.00	(5,377.90)
Bingo Cards	2,686.67	0.00	(2,686.67)
Etab Expense	391,988.92	235,200.00	(156,788.92)
Gaming Licenses & Fees	200.00	1,350.00	1,150.00
Gaming Tax	348,677.17	211,248.75	(137,428.42)
Miscellaneous Gaming	211.09	0.00	(211.09)
Gaming Supplies	7,522.11	126,700.00	119,177.89
Gun Raffle Advertising	790.33	1,000.00	209.67
Payroll Taxes - Gaming	59,196.55	71,362.50	12,165.95
Pull Tabs Expense	23,122.67	0.00	(23,122.67)
Raffle Wheel Tickets	293.65	0.00	(293.65)
Rent - Gaming	75,700.00	81,300.00	5,600.00
Security	12,860.40	25,775.00	12,914.60
Wages - Gaming	204,929.10	259,500.00	54,570.90
	<u>1,134,356.56</u>	<u>1,013,436.25</u>	<u>(120,920.31)</u>
Total Gaming Expenses - Direct			

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

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Ten Months Ended April 30, 2021

	July '20 - Apr '21	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	1,000.00
Accounting - Gaming	23,335.55	25,000.00	1,664.45
Background Checks - Gaming	45.00	500.00	455.00
Bank Service Charges - Gaming	20.00	250.00	230.00
Copier Lease - Gaming	1,194.39	2,000.00	805.61
Depreciation - Gaming	8,477.71	11,000.00	2,522.29
Health Insurance - Gaming	12,210.58	15,000.00	2,789.42
Insurance - Workers Comp	454.56	2,000.00	1,545.44
Insurance - Gaming	3,282.72	7,700.00	4,417.28
Meals and Entertainment	120.24	0.00	(120.24)
Miscellaneous (Shared) - Gaming	1,010.31	5,000.00	3,989.69
Office Rent - Gaming	7,750.00	9,300.00	1,550.00
Office Supplies/Postage - Gaming	3,350.66	3,500.00	149.34
Office Telephone/Data - Gaming	3,091.15	2,600.00	(491.15)
Office Supplies - Computer Hardw	0.00	2,500.00	2,500.00
Payroll Tax - Manager & Office	7,832.73	14,300.00	6,467.27
Penalties & Fines	25.00	0.00	(25.00)
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	1,713.92	2,000.00	286.08
Uniforms - Gaming	3,590.92	5,000.00	1,409.08
Bonus - Manager & Office	7,500.00	0.00	(7,500.00)
Wages - Manager & Office	114,232.72	130,000.00	15,767.28
Wages - Vacation, Train, Count	6,623.79	10,000.00	3,376.21
Gain/Loss on Sale of Assets	<u>(2,830.31)</u>	<u>0.00</u>	<u>2,830.31</u>
 Total Gaming Expenses - Indirect	 <u>203,088.45</u>	 <u>251,650.00</u>	 <u>48,561.55</u>
 Total Gaming Expenses	 <u>1,337,445.01</u>	 <u>1,265,086.25</u>	 <u>(72,358.76)</u>
 Net Gaming Revenue	 1,487,740.76	 622,963.75	 (864,777.01)
 COVID Adjustment - 10%	 <u>0.00</u>	 <u>(62,296.38)</u>	 <u>0.00</u>
 Adjusted Net Gaming Revenue	 <u>1,487,740.76</u>	 <u>560,667.37</u>	 <u>(927,073.39)</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, 2021

	July '20 - Apr '21	Budget	Remaining
Program Revenue			
PPP Forgiveness Income	120,600.00	0.00	(120,600.00)
Charitable Contributions	2,497.99	0.00	(2,497.99)
Royalty Income	36.49	0.00	(36.49)
Dasherboards & Wallboards	26,350.00	17,000.00	(9,350.00)
Apparel Sales Receipts	860.37	5,000.00	4,139.63
Contributions/Kickback Income	28.40	10,000.00	9,971.60
Dibs Income	(2,490.00)	5,000.00	7,490.00
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Special Event Proceeds	500.00	0.00	(500.00)
Fundraising - Other	6,150.00	0.00	(6,150.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration	34,441.85	43,800.00	9,358.15
Total Hockey Registration	264,086.31	248,000.00	(16,086.31)
Ice Time	1,067.50	15,000.00	13,932.50
Interest Receipts	178.55	150.00	(28.55)
Miscellaneous Receipts (Play-Up)	1,015.38	0.00	(1,015.38)
Pins - Hockey Expenses	(2,660.62)	0.00	2,660.62
Pins - Hockey Receipts	32.50	0.00	(32.50)
State Tournament	22,314.74	15,000.00	(7,314.74)
Tournament Income	2,949.09	0.00	(2,949.09)
	<u>477,958.55</u>	<u>348,950.00</u>	<u>(129,008.55)</u>
Total Program Revenue			
Program Expenses - Direct			
Training Camp Expenses	2,423.26	0.00	(2,423.26)
Equipment Repairs	12,980.16	2,500.00	(10,480.16)
Advertising - Hockey	2,593.68	5,000.00	2,406.32
Apparel - Hockey	6,929.25	3,000.00	(3,929.25)
Payroll Taxes - Hockey	10,943.11	17,500.00	6,556.89
Wages - Coaches	65,102.14	190,000.00	124,897.86
Coaches Travel & Expense	36,772.62	0.00	(36,772.62)
Coaches - Other	5,912.96	0.00	(5,912.96)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	19,355.47	30,000.00	10,644.53
Evaluators	4,674.15	3,000.00	(1,674.15)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	0.00	5,700.00	5,700.00
Ice Time Expense	165,249.60	250,000.00	84,750.40
Miscellaneous - Hockey Signage	1,409.49	1,000.00	(409.49)
Misc. Membership/Recruitment	0.00	2,500.00	2,500.00
New Jerseys	3,663.60	5,000.00	1,336.40
NDAHA State Tourney Officials	187.00	0.00	(187.00)

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, 2021

	July '20 - Apr '21	Budget	Remaining
Officials	41,067.96	30,000.00	(11,067.96)
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	1,472.75	1,500.00	27.25
Registration	19,573.19	18,000.00	(1,573.19)
Special Event	762.91	5,000.00	4,237.09
Supplies - Hockey	830.07	8,000.00	7,169.93
Staff Development	91.00	0.00	(91.00)
Tournament Entry Fees	104,251.99	100,000.00	(4,251.99)
State Tournament	319.86	5,000.00	4,680.14
Tournament Ice	13,087.50	0.00	(13,087.50)
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
USA Hockey & NDAHA	353.00	800.00	447.00
Travel Expenses - Hockey Director	0.00	2,500.00	2,500.00
Bonus - Hockey Director	5,000.00	0.00	(5,000.00)
Wages - Hockey Director	73,122.82	0.00	(73,122.82)
	<u>598,129.54</u>	<u>714,250.00</u>	<u>116,120.46</u>
Total Program Expenses - Direct	<u>598,129.54</u>	<u>714,250.00</u>	<u>116,120.46</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, 2021

	July '20 - Apr '21	Budget	Remaining
Program Expenses - Indirect			
Square Credit Card Fees	51.93	0.00	(51.93)
Penalties & Fines	25.00	0.00	(25.00)
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	765.13	2,500.00	1,734.87
Copier/Printing- Hockey	898.88	650.00	(248.88)
Insurance-Workers Comp	332.56	2,500.00	2,167.44
Insurance - Hockey	3,282.74	2,500.00	(782.74)
Interest Expense	125.11	0.00	(125.11)
Meeting Expenses	0.00	750.00	750.00
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	1,023.16	0.00	(1,023.16)
Office Rent - Hockey	7,750.00	10,000.00	2,250.00
Office Supplies/Postage - Hockey	3,145.70	1,500.00	(1,645.70)
Payroll Taxes - Office Staff	11,405.54	0.00	(11,405.54)
Professional Fees - Hockey	18,931.83	10,000.00	(8,931.83)
Software	5,311.92	1,000.00	(4,311.92)
Sports Engine Processing Fees	6,178.09	2,500.00	(3,678.09)
Telephone/Data - Hockey	1,880.54	2,600.00	719.46
Wages - Business Manager	46,835.57	0.00	(46,835.57)
Hockey Support Expenses - Other	5,674.63	0.00	(5,674.63)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	114,861.32	39,000.00	(75,861.32)
Total Program Expenses - Indirect	114,861.32	39,000.00	(75,861.32)
Total Program Expenses	712,990.86	753,250.00	40,259.14
Net Program Revenue/Expense	(235,032.31)	(404,300.00)	(169,267.69)
Change in Net Assets	\$ 1,252,708.45	\$ 218,663.75	\$ (1,034,044.70)

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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 2,229.00	\$ 0.00	\$ 14,000.00	\$ 11,771.00
Etabs	17,437.25	117,900.33	0.00	47,500.00	(70,400.33)
Pulltabs	<u>2,625.00</u>	<u>19,782.00</u>	<u>0.00</u>	<u>21,000.00</u>	<u>1,218.00</u>
Total Net Gaming Proceeds	<u>20,062.25</u>	<u>139,911.33</u>	<u>0.00</u>	<u>82,500.00</u>	<u>(57,411.33)</u>
Gaming Expenses - Direct					
Etab Expense	3,722.69	24,108.17	460.11	11,400.00	(12,708.17)
Gaming Supplies	0.00	0.00	0.00	7,500.00	7,500.00
Gaming Tax	(445.47)	13,866.03	503.82	9,075.00	(4,791.03)
Payroll Taxes - Gaming	0.00	0.68	(23.07)	3,575.00	3,574.32
Pull Tabs Expense	249.08	808.88	5.38	0.00	(808.88)
Rent - Gaming	300.00	3,000.00	0.00	3,600.00	600.00
Security	0.00	51.52	103.04	2,150.00	2,098.48
State of ND Gaming Stamp	0.00	0.00	0.70	150.00	150.00
Wages-Gaming	<u>0.00</u>	<u>3.50</u>	<u>0.00</u>	<u>13,000.00</u>	<u>12,996.50</u>
Total Gaming Expenses - Direct	<u>3,826.30</u>	<u>41,838.78</u>	<u>1,049.98</u>	<u>50,450.00</u>	<u>8,611.22</u>
Net Gaming Revenue/Expense	<u>\$ 16,235.95</u>	<u>\$ 98,072.55</u>	<u>\$ (1,049.98)</u>	<u>\$ 32,050.00</u>	<u>\$ (66,022.55)</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 - Brewtus Brickhouse
For the One and Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020
Net Gaming Proceeds			
Winter/Fall Raffle Prizes Exp	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>(1,719.98)</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>(1,719.98)</u>
Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	3,880.19
Gaming Supplies	0.00	0.00	23.65
Payroll Taxes - Gaming	0.00	0.00	(59.49)
Pull Tabs Expense	0.00	0.00	350.55
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	257.60
State of ND Gaming Stamp	<u>0.00</u>	<u>0.00</u>	<u>7.70</u>
Total Gaming Expenses - Direct	<u>0.00</u>	<u>0.00</u>	<u>5,135.20</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (6,855.18)</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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 8,268.00	\$ 44,508.50	\$ 0.00	\$ 65,000.00	\$ 20,491.50
Etabs	0.00	12,193.63	0.00	0.00	(12,193.63)
Pull Tabs	<u>2,016.10</u>	<u>15,591.72</u>	<u>0.00</u>	<u>16,000.00</u>	<u>408.28</u>
Total Net Gaming Proceeds	<u>10,284.10</u>	<u>72,293.85</u>	<u>0.00</u>	<u>81,000.00</u>	<u>8,706.15</u>
Gaming Expenses - Direct					
Etab Expense	0.00	159.16	0.00	0.00	(159.16)
Gaming Tax	2,895.74	7,370.83	355.14	8,910.00	1,539.17
Gaming Supplies	290.94	335.72	385.75	3,000.00	2,664.28
Payroll Taxes - Gaming	966.41	6,342.98	(46.77)	6,875.00	532.02
Pull Tabs Expense	369.30	967.40	297.78	0.00	(967.40)
Rent - Gaming	475.00	4,750.00	0.00	5,700.00	950.00
Security	201.00	1,426.78	165.92	2,700.00	1,273.22
State of ND Gaming Stamp	0.00	0.00	5.25	150.00	150.00
Wages - Gaming	<u>1,548.33</u>	<u>16,425.18</u>	<u>0.00</u>	<u>25,000.00</u>	<u>8,574.82</u>
Total Gaming Expenses - Direct	<u>6,746.72</u>	<u>37,778.05</u>	<u>1,163.07</u>	<u>52,335.00</u>	<u>14,556.95</u>
Net Gaming Revenue/Expense	<u>\$ 3,537.38</u>	<u>\$ 34,515.80</u>	<u>\$ (1,163.07)</u>	<u>\$ 28,665.00</u>	<u>\$ (5,850.80)</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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 4,410.50	\$ 4,410.50	\$ 0.00	\$ 0.00	\$ (4,410.50)
Pull Tabs	<u>838.00</u>	<u>838.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(838.00)</u>
Total Net Gaming Proceeds	<u>5,248.50</u>	<u>5,248.50</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,248.50)</u>
Gaming Expenses - Direct					
Etab Expense	275.66	275.66	0.00	0.00	(275.66)
Gaming Licenses & Fees	0.00	300.00	0.00	0.00	(300.00)
Gaming Supplies	2,000.00	2,000.00	0.00	0.00	(2,000.00)
Pull Tabs Expense	<u>0.00</u>	<u>(254.80)</u>	<u>0.00</u>	<u>0.00</u>	<u>254.80</u>
Total Gaming Expenses - Direct	<u>2,275.66</u>	<u>2,320.86</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,320.86)</u>
Net Gaming Revenue/Expense	<u>\$ 2,972.84</u>	<u>\$ 2,927.64</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (2,927.64)</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Hooligans

For the One and Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 776.00	\$ 0.00	\$ 0.00	\$ (776.00)
Blackjack & Paddlewheel	7,505.00	59,403.50	0.00	50,000.00	(9,403.50)
Etabs	43,663.50	318,187.50	0.00	150,000.00	(168,187.50)
Meat Raffle Receipts	0.00	360.00	0.00	15,000.00	14,640.00
Pull Tabs	8,044.00	57,308.00	0.00	30,000.00	(27,308.00)
Other Raffles	0.00	277.00	0.00	0.00	(277.00)
Total Net Gaming Proceeds	59,212.50	436,312.00	0.00	245,000.00	(191,312.00)
Gaming Expenses - Direct					
Bingo Cards	220.00	220.00	0.00	0.00	(220.00)
Etab Expense	11,608.52	81,856.83	2,022.79	36,000.00	(45,856.83)
Gaming Tax	9,361.00	54,396.43	282.51	26,950.00	(27,446.43)
Gaming Supplies	261.31	679.60	2,296.11	20,000.00	19,320.40
Payroll Taxes - Gaming	1,643.33	10,152.67	20.93	6,875.00	(3,277.67)
Pull Tabs Expense	1,570.95	3,865.27	493.68	0.00	(3,865.27)
Rent	975.00	9,750.00	0.00	12,900.00	3,150.00
State of ND Gaming Stamp	0.00	0.00	17.50	150.00	150.00
Security	268.00	1,886.32	165.92	4,075.00	2,188.68
Wages-Gaming	2,741.68	24,930.13	0.00	25,000.00	69.87
Total Gaming Expenses - Direct	28,649.79	187,737.25	5,299.44	131,950.00	(55,787.25)
Net Gaming Revenue/Expense	\$ 30,562.71	\$ 248,574.75	\$ (5,299.44)	\$ 113,050.00	\$ (135,524.75)

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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 1,133.00	\$ 8,413.00	\$ 0.00	\$ 0.00	\$ (8,413.00)
Etabs	7,189.00	70,115.05	0.00	5,000.00	(65,115.05)
Meat Raffle Proceeds	0.00	0.00	0.00	40,000.00	40,000.00
Meat Raffle Prizes Exp	0.00	0.00	0.00	500.00	500.00
Pull Tabs	759.20	10,960.57	0.00	5,000.00	(5,960.57)
	<u>9,081.20</u>	<u>89,488.62</u>	<u>0.00</u>	<u>50,500.00</u>	<u>(38,988.62)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	945.94	16,011.23	574.36	9,600.00	(6,411.23)
Gaming Tax	1,382.53	11,798.61	136.94	5,555.00	(6,243.61)
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	367.55	2,713.68	(10.51)	3,025.00	311.32
Pull Tabs Expense	353.71	341.32	154.80	0.00	(341.32)
Rent - Gaming	500.00	5,000.00	0.00	9,300.00	4,300.00
Security	144.65	1,039.33	54.00	1,475.00	435.67
State of ND Gaming Stamp	0.00	0.00	4.20	150.00	150.00
Wages - Gaming	609.60	6,719.64	0.00	11,000.00	4,280.36
	<u>4,303.98</u>	<u>43,623.81</u>	<u>913.79</u>	<u>41,805.00</u>	<u>(1,818.81)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 4,777.22</u>	<u>\$ 45,864.81</u>	<u>\$ (913.79)</u>	<u>\$ 8,695.00</u>	<u>\$ (37,169.81)</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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 27,475.80	\$ 189,377.05	\$ 0.00	\$ 110,000.00	\$ (79,377.05)
Blackjack & Paddlewheel	2,374.00	31,658.50	0.00	25,000.00	(6,658.50)
Daubers	99.00	1,681.90	0.00	4,500.00	2,818.10
Etabs	44,829.75	373,242.25	0.00	300,000.00	(73,242.25)
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	6,191.08	52,244.60	0.00	70,000.00	17,755.40
Other Raffles	0.00	7,575.75	0.00	0.00	(7,575.75)
	<u>80,969.63</u>	<u>655,780.05</u>	<u>0.00</u>	<u>513,250.00</u>	<u>(142,530.05)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Bingo Cards	739.40	2,466.67	733.25	0.00	(2,466.67)
Etab Expense	4,378.50	75,788.68	4,330.48	72,000.00	(3,788.68)
Gaming Tax	20,945.48	77,182.81	3,130.92	56,457.50	(20,725.31)
Gaming Supplies	814.75	1,624.24	370.58	42,500.00	40,875.76
Miscellaneous - Gaming	0.00	150.73	0.00	0.00	(150.73)
Payroll Taxes - Gaming	2,106.68	15,101.31	33.28	31,625.00	16,523.69
Pull Tabs Expense	2,310.30	10,717.38	505.25	0.00	(10,717.38)
Rent - Gaming	0.00	21,350.00	1,600.00	19,200.00	(2,150.00)
Security	335.00	2,419.08	257.60	5,000.00	2,580.92
State of ND Gaming Stamp	0.00	0.00	8.40	150.00	150.00
Wages - Gaming	9,907.25	92,435.50	0.00	115,000.00	22,564.50
	<u>41,537.36</u>	<u>299,236.40</u>	<u>10,969.76</u>	<u>341,932.50</u>	<u>42,696.10</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 39,432.27</u>	<u>\$ 356,543.65</u>	<u>\$ (10,969.76)</u>	<u>\$ 171,317.50</u>	<u>\$ (185,226.15)</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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 456.00	\$ 8,701.00	\$ 0.00	\$ 0.00	\$ (8,701.00)
Blackjack & Paddlewheel	6,301.00	48,674.00	0.00	60,000.00	11,326.00
Etabs	47,576.50	258,326.85	0.00	170,000.00	(88,326.85)
Hunting Raffle Proceeds	0.00	10,260.00	0.00	0.00	(10,260.00)
Meat Raffle Proceeds	0.00	0.00	0.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	(1,289.52)	(5,600.00)	(5,600.00)
Pull Tabs	5,037.00	49,785.00	0.00	40,000.00	(9,785.00)
Raffle Board-Gun Raffle Income	0.00	1,340.00	0.00	0.00	(1,340.00)
Other Raffles	0.00	1,593.00	0.00	0.00	(1,593.00)
Winter/Fall Raffle Receipts	0.00	211,270.00	0.00	195,000.00	(16,270.00)
Winter Raffle Prizes Exp	0.00	(50,731.16)	0.00	(55,000.00)	(4,268.84)
	<u>59,370.50</u>	<u>539,218.69</u>	<u>(1,289.52)</u>	<u>421,400.00</u>	<u>(117,818.69)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	10,933.57	65,823.57	1,958.95	40,800.00	(25,023.57)
Gaming Tax	29,146.48	70,644.86	1,641.35	53,020.00	(17,624.86)
Gaming Supplies	105.94	2,076.10	0.00	20,000.00	17,923.90
Payroll Taxes - Gaming	1,262.13	8,295.47	(35.14)	7,562.50	(732.97)
Pull Tabs Expense	788.05	1,874.76	379.47	0.00	(1,874.76)
Rent - Gaming	1,325.00	11,600.00	775.00	12,900.00	1,300.00
Security	281.40	2,213.73	193.20	4,075.00	1,861.27
State of ND Gaming Stamp	0.00	0.00	7.00	150.00	150.00
Wages - Gaming	2,283.00	21,527.03	0.00	27,500.00	5,972.97
	<u>46,125.57</u>	<u>184,055.52</u>	<u>4,919.83</u>	<u>166,007.50</u>	<u>(18,048.02)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 13,244.93</u>	<u>\$ 355,163.17</u>	<u>\$ (6,209.35)</u>	<u>\$ 255,392.50</u>	<u>\$ (99,770.67)</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, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 5,080.00	\$ 262,570.00	\$ 0.00	\$ 240,000.00	\$ (22,570.00)
Gun Raffle Prizes	(163,884.22)	(172,558.32)	0.00	(180,600.00)	(8,041.68)
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>(158,804.22)</u>	<u>90,011.68</u>	<u>0.00</u>	<u>81,900.00</u>	<u>(8,111.68)</u>
Gaming Expenses - Direct					
Bad Debt Expense	800.00	800.00	0.00	0.00	(800.00)
Gaming Licenses & Fees	0.00	(100.00)	0.00	0.00	100.00
Gaming Tax	18,337.55	18,337.55	0.00	5,906.25	(12,431.30)
Raffle Wheel Tickets	42.26	293.65	0.00	0.00	(293.65)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Gun Raffle Advertising	<u>130.25</u>	<u>790.33</u>	<u>0.00</u>	<u>1,000.00</u>	<u>209.67</u>
Total Gaming Expenses - Direct	<u>19,310.06</u>	<u>20,121.53</u>	<u>0.00</u>	<u>7,056.25</u>	<u>(13,065.28)</u>
Net Gaming Revenue/Expense	<u>\$ (178,114.28)</u>	<u>\$ 69,890.15</u>	<u>\$ 0.00</u>	<u>\$ 74,843.75</u>	<u>\$ 4,953.60</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 Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 8,370.00	\$ 61,397.00	\$ 0.00	\$ 50,000.00	\$ (11,397.00)
Etabs	55,041.25	361,399.75	0.00	225,000.00	(136,399.75)
Pull Tabs	<u>9,313.20</u>	<u>54,481.25</u>	<u>0.00</u>	<u>55,000.00</u>	<u>518.75</u>
 Total Net Gaming Proceeds	 <u>72,724.45</u>	 <u>477,278.00</u>	 <u>0.00</u>	 <u>330,000.00</u>	 <u>(147,278.00)</u>
 Gaming Expenses - Direct					
Etab Expense	4,222.72	74,951.85	2,643.14	54,000.00	(20,951.85)
Gaming Tax	12,779.62	56,268.64	1,788.14	36,300.00	(19,968.64)
Gaming Supplies	125.28	685.89	0.00	24,500.00	23,814.11
Miscellaneous - Gaming	0.00	60.36	0.00	0.00	(60.36)
Payroll Taxes - Gaming	1,627.30	10,301.44	(25.64)	8,250.00	(2,051.44)
Pull Tabs Expense	1,136.21	3,035.21	865.88	0.00	(3,035.21)
Rent - Gaming	1,000.00	10,000.00	0.00	14,100.00	4,100.00
Security	335.00	2,393.32	218.96	4,150.00	1,756.68
State of ND Gaming Stamp	0.00	0.00	7.35	150.00	150.00
Wages - Gaming	<u>2,889.72</u>	<u>25,304.54</u>	<u>0.00</u>	<u>30,000.00</u>	<u>4,695.46</u>
 Total Gaming Expenses - Direct	 <u>24,115.85</u>	 <u>183,001.25</u>	 <u>5,497.83</u>	 <u>171,450.00</u>	 <u>(11,551.25)</u>
 Net Gaming Revenue/Expense	 <u>\$ 48,608.60</u>	 <u>\$ 294,276.75</u>	 <u>\$ (5,497.83)</u>	 <u>\$ 158,550.00</u>	 <u>\$ (135,726.75)</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 Ten Months Ended April 30, 2021 and One Month Ended April 30, 2020

	April 2021	July '20 - Apr '21	April 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ (13,447.00)	\$ (13,447.00)	\$ 0.00	\$ 0.00	\$ 13,447.00
Bingo	26,331.00	81,311.31	0.00	0.00	(81,311.31)
Blackjack & Paddlewheel	2,346.00	13,387.00	0.00	14,000.00	613.00
Etabs	31,521.00	197,436.14	0.00	47,500.00	(149,936.14)
Meat Raffle Income Receipts	0.00	360.00	0.00	0.00	(360.00)
Pull Tabs	4,997.60	39,005.60	0.00	21,000.00	(18,005.60)
Other Raffles	0.00	1,590.00	0.00	0.00	(1,590.00)
Total Net Gaming Proceeds	51,748.60	319,643.05	0.00	82,500.00	(237,143.05)
Gaming Expenses - Direct					
Prize Board Prizes	0.00	5,377.90	0.00	0.00	(5,377.90)
Etab Expense	8,330.68	53,013.77	0.00	11,400.00	(41,613.77)
Gaming Tax	11,671.23	38,811.41	0.00	9,075.00	(29,736.41)
Gaming Licenses & Fees	0.00	0.00	100.00	0.00	0.00
Gaming Supplies	105.90	120.56	0.00	7,500.00	7,379.44
Payroll Taxes - Gaming	1,086.57	6,288.32	0.00	3,575.00	(2,713.32)
Pull Tabs Expense	423.98	1,767.25	0.00	0.00	(1,767.25)
Rent - Gaming	975.00	10,250.00	0.00	3,600.00	(6,650.00)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	187.60	1,430.32	0.00	2,150.00	719.68
Wages-Gaming	2,012.92	17,583.58	0.00	13,000.00	(4,583.58)
Total Gaming Expenses - Direct	24,793.88	134,643.11	100.00	50,450.00	(84,193.11)
Net Gaming Revenue/Expense	\$ 26,954.72	\$ 184,999.94	\$ (100.00)	\$ 32,050.00	\$ (152,949.94)

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

West Fargo Hockey Association, Inc.
 Statements of Financial Position
 May 31, 2021 and May 31, 2020

	May 31, 2021	May 31, 2020
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 216,174.00	\$ 96,500.00
WSB-Club Account	249,761.70	292,388.80
WSB-Gaming Account	970,161.86	232,946.78
WSB-Trust Account	859,274.28	260,256.42
WSB-Future Savings Account	157,568.69	157,355.43
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>2,453,069.42</u>	<u>1,039,576.32</u>
Accounts Receivable		
Miscellaneous Receivables	0.00	900.00
Advertising Receivable	3,400.00	1,500.00
Dibs Receivable	<u>0.00</u>	<u>9,140.00</u>
Total Accounts Receivable	<u>3,400.00</u>	<u>11,540.00</u>
Other Current Assets		
Prepaid Insurance	2,929.06	2,170.60
Prepaid Rent	5,550.00	6,860.00
Prepaid Tournament Expenses	9,990.00	0.00
Gaming Inventory	<u>3,888.10</u>	<u>4,141.70</u>
Total Other Current Assets	<u>22,357.16</u>	<u>13,172.30</u>
Total Current Assets	<u>2,478,826.58</u>	<u>1,064,288.62</u>
Fixed Assets		
Leasehold Impr. Fit-up	6,724.24	6,724.24
Gaming Equipment	67,325.48	73,257.42
Hockey Equipment	170,071.88	174,746.88
Accumulated Depreciation	<u>(225,175.92)</u>	<u>(201,461.87)</u>
Total Fixed Assets	<u>18,945.68</u>	<u>53,266.67</u>
TOTAL ASSETS	<u><u>\$ 2,497,772.26</u></u>	<u><u>\$ 1,117,555.29</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

May 31, 2021 and May 31, 2020

	May 31, 2021	May 31, 2020
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 6,481.39	\$ 79,377.48
Current Portion of LT Debt	0.00	17,097.04
Accrued Gaming Tax	94,109.96	14,193.34
Accrued Wages	12,733.39	6,487.29
Child Support Payable	165.05	30.86
Payroll Liabilities	15,004.93	928.49
	<u>128,494.72</u>	<u>118,114.50</u>
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	0.00	120,600.00
Less Current Portion of LT Debt	0.00	(17,097.04)
	<u>0.00</u>	<u>103,502.96</u>
Total Long Term Liabilities		
Total Liabilities		
	<u>128,494.72</u>	<u>221,617.46</u>
Net Assets		
Temp Restricted Net Assets	8,442.29	8,442.29
Net Assets Without Restrictions	978,313.08	653,556.58
Change in Net Assets Without Restrictions	1,382,522.17	233,938.96
	<u>2,369,277.54</u>	<u>895,937.83</u>
Total Net Assets		
TOTAL LIABILITIES & NET ASSETS		
	<u>\$ 2,497,772.26</u>	<u>\$ 1,117,555.29</u>

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ 0.00	\$ (13,447.00)	\$ 0.00
Bingo	33,698.16	313,863.52	7,472.00
Blackjack & Paddlewheel	22,565.00	292,235.50	0.00
Daubers	272.07	1,953.97	42.80
Etabs	253,039.87	1,966,251.87	125,400.75
Gun Raffle Income Receipts	75.00	262,645.00	0.00
Gun Raffle Prizes Exp	0.00	(172,558.32)	0.00
Hunting Tag Raffle Prizes Exp	0.00	0.00	(393.45)
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	720.00	120.00
Meat Raffle Prizes Exp	0.00	0.00	0.00
Pull Tabs	37,543.06	337,539.80	7,876.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	0.00	11,035.75	0.00
Winter/Fall Raffle Receipts	0.00	211,270.00	0.00
Winter/Fall Raffle Prizes Exp	(500.00)	(51,231.16)	0.00
	<u>346,693.16</u>	<u>3,171,878.93</u>	<u>140,518.10</u>
 Total Net Gaming Proceeds			
 Gaming Expenses - Direct			
Bad Debt Expense	0.00	800.00	0.00
Prize Board Prizes	3,040.23	8,418.13	0.00
Bingo Cards	0.00	2,686.67	0.00
Etab Expense	78,280.67	470,269.59	0.00
Gaming Licenses & Fees	700.00	900.00	1,400.00
Gaming Tax	47,054.67	395,731.84	14,193.34
Gaming Supplies	47.16	7,569.27	1,024.52
Gun Raffle Advertising	15.28	805.61	0.00
Miscellaneous - Gaming	31.30	242.39	0.00
Payroll Taxes - Gaming	5,907.74	65,104.29	771.04
Pull Tabs Expense	501.99	23,624.66	0.00
Raffle Wheel Tickets	0.00	293.65	0.00
Rent - Gaming	9,185.00	84,885.00	6,860.00
Security	2,958.80	15,819.20	0.00
Wages - Gaming	22,407.72	227,336.82	7,023.80
	<u>170,130.56</u>	<u>1,304,487.12</u>	<u>31,272.70</u>
 Total Gaming Expenses - Direct			

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020
Gaming Expenses - Indirect			
Accounting - Gaming	2,450.00	25,785.55	0.00
Background Checks - Gaming	15.00	60.00	0.00
Bank Service Charges - Gaming	0.00	20.00	0.00
Copier Lease - Gaming	78.42	1,272.81	302.90
Depreciation - Gaming	738.90	9,216.61	944.94
Gaming Mileage	175.17	175.17	0.00
Health Insurance - Gaming	(33.10)	12,177.48	239.09
Insurance - Worker's Safety	0.00	454.56	75.76
Insurance - Gaming	1,612.79	4,895.51	79.28
Meals & Entertainment	0.00	120.24	0.00
Miscellaneous (Shared) - Gaming	0.00	1,010.31	145.45
Office Rent - Gaming	775.00	8,525.00	775.00
Office Supplies/Postage - Gaming	304.56	3,655.22	80.81
Office Telephone/Data - Gaming	225.00	3,316.15	367.64
Payroll Tax - Manager & Office	866.56	8,699.29	1,017.27
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	292.58	2,006.50	36.11
Uniforms - Gaming	144.00	3,734.92	0.00
Bonus - Manager & Office	0.00	7,500.00	0.00
Wages - Manager & Office	11,622.60	125,855.32	10,113.03
Wages - Vacation, Train, Count	660.00	7,283.79	45.00
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
Penalties & Fines	0.00	25.00	0.00
	19,927.48	223,015.93	14,222.28
 Total Gaming Expenses - Indirect	 19,927.48	 223,015.93	 14,222.28
 Total Gaming Expenses	 190,058.04	 1,527,503.05	 45,494.98
 Net Gaming Revenue	 156,635.12	 1,644,375.88	 95,023.12

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020
Program Revenue			
PPP Forgiveness Income	0.00	120,600.00	0.00
Charitable Donations	400.92	2,898.91	177.14
Royalty Income	0.00	36.49	0.00
Dashboards	(4,450.00)	20,900.00	0.00
Advertising Sales	0.00	1,000.00	0.00
Apparel Sales Income	424.07	1,284.44	(250.00)
Contributions/Kickback Income	0.00	28.40	0.00
Dibs Receipts	2,360.00	(130.00)	13,160.00
Special Event Receipts	0.00	500.00	0.00
Fundraising - Other	0.00	6,150.00	0.00
Hockey Camps	5,530.00	39,971.85	520.00
Regular Season	0.00	264,086.31	0.00
Ice Time	0.00	1,067.50	0.00
Interest Income	0.00	178.55	0.00
Misc Income	0.00	1,015.38	0.00
Pins - Hockey Expenses	0.00	(2,660.62)	0.00
Pins - Hockey Receipts	0.00	32.50	0.00
State Tournament	0.00	22,314.74	0.00
Tournament Income	0.00	2,949.09	0.00
	<u>4,264.99</u>	<u>482,223.54</u>	<u>13,607.14</u>
Total Program Revenue			
	<u>4,264.99</u>	<u>482,223.54</u>	<u>13,607.14</u>
Program Expenses - Direct			
Hockey Equipment - Jerseys	(400.00)	3,263.60	0.00
Training Camp Expenses	1,519.42	3,942.68	0.00
Equipment	0.00	12,980.16	0.00
Advertising - Hockey	5,400.00	7,993.68	0.00
Apparel - Hockey	0.00	6,929.25	(1,150.00)
Payroll Taxes - Hockey	751.22	11,694.33	0.00
Wages - Coaches	642.86	65,745.00	0.00
Travel & Expenses - Coaches	1,067.67	37,840.29	0.00
Coaches - Other	0.00	5,912.96	0.00
Depreciation - Hockey	1,394.92	20,750.39	2,627.57
Evaluators	0.00	4,674.15	0.00
Ice Time Expense	0.00	165,249.60	280.00
Miscellaneous - Hockey	0.00	1,409.49	0.00
Officials	0.00	41,254.96	0.00
Participation Gift	0.00	1,472.75	0.00
Registration	120.00	19,693.19	0.00
Special Event	0.00	762.91	0.00
Staff Development	0.00	91.00	0.00
Supplies - Hockey	0.00	830.07	0.00
Tournament Entry Fees	0.00	104,251.99	3,024.74
Tournament Ice	0.00	13,087.50	213.68

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

West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020
Tournament Expenses	9.55	329.41	0.00
U S A Hockey & NDAHA	0.00	353.00	0.00
Bonus - Hockey Director	0.00	5,000.00	0.00
Hockey Director - Travel Expenses	241.82	241.82	433.50
Wages - Hockey Director	<u>7,456.19</u>	<u>80,579.01</u>	<u>7,239.01</u>
 Total Program Expenses - Direct	 <u>18,203.65</u>	 <u>616,333.19</u>	 <u>12,668.50</u>
 Program Expenses - Indirect			
Square Credit Card Fees	0.00	51.93	0.00
Penalties & Fines	0.00	25.00	0.00
Bank Service Charges - Hockey	0.00	74.24	0.00
Computer - Hockey	0.00	765.13	643.18
Copier/Printing- Hockey	182.16	1,081.04	47.90
Insurance - ND Worker's Safety	0.00	332.56	75.76
Insurance - Hockey	171.91	3,454.65	79.28
Interest Expense - Hockey	0.00	125.11	0.00
Office Furniture	0.00	1,023.16	0.00
Office Rent - Hockey	775.00	8,525.00	775.00
Office Supplies/Postage - Hockey	400.14	3,545.84	765.72
Payroll Taxes - Office Staff	2,664.45	14,069.99	897.21
Professional Fees - Hockey	2,327.00	21,258.83	0.00
Software	136.50	5,448.42	20.00
Sports Engine Processing Fees	326.41	6,504.50	168.55
Telephone/Data - Hockey	75.00	1,955.54	292.64
Wages - Office Manager	5,824.17	52,659.74	2,338.47
Hockey Support Expenses - Other	0.00	5,674.63	0.00
(Gain)/Loss on Sale of Hockey Assets	<u>0.00</u>	<u>1,168.75</u>	<u>0.00</u>
 Total Program Expenses - Indirect	 <u>12,882.74</u>	 <u>127,744.06</u>	 <u>6,103.71</u>
 Total Program Expenses	 <u>31,086.39</u>	 <u>744,077.25</u>	 <u>18,772.21</u>
 Net Program Revenue/Expense	 <u>(26,821.40)</u>	 <u>(261,853.71)</u>	 <u>(5,165.07)</u>
 Change in Net Assets Without Restriction \$	 <u><u>129,813.72</u></u>	 <u><u>\$ 1,382,522.17</u></u>	 <u><u>\$ 89,858.05</u></u>

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

SUPPLEMENTARY INFORMATION

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Eleven Months Ended May 31, 2021

	July '20 - May '21	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo Prize Exp	\$ (13,447.00)	\$ 0.00	\$ 13,447.00
Bingo	313,863.52	110,000.00	(203,863.52)
Blackjack & Paddlewheel	292,235.50	283,000.00	(9,235.50)
Daubers	1,953.97	4,500.00	2,546.03
Etabs	1,966,251.87	980,000.00	(986,251.87)
Gun Raffle Receipts	262,645.00	240,000.00	(22,645.00)
Gun Raffle Prizes	(172,558.32)	(180,600.00)	(8,041.68)
Hunting Tag Receipts	10,260.00	0.00	(10,260.00)
Meat Raffle Receipts	720.00	32,500.00	31,780.00
Meat Raffle Prizes	0.00	(5,600.00)	(5,600.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	337,539.80	258,000.00	(79,539.80)
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	1,340.00	17,500.00	16,160.00
Other Raffles	11,035.75	0.00	(11,035.75)
Winter Raffle Receipts	211,270.00	195,000.00	(16,270.00)
Winter/Fall Raffle Prizes Exp	(51,231.16)	(55,000.00)	(3,768.84)
	<u>3,171,878.93</u>	<u>1,888,050.00</u>	<u>(1,283,828.93)</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Bad Debt Expense	800.00	0.00	(800.00)
Prize Board Prizes	8,418.13	0.00	(8,418.13)
Bingo Cards	2,686.67	0.00	(2,686.67)
Etab Expense	470,269.59	235,200.00	(235,069.59)
Gaming Licenses & Fees	900.00	1,350.00	450.00
Gaming Tax	395,731.84	211,248.75	(184,483.09)
Miscellaneous Gaming	242.39	0.00	(242.39)
Gaming Supplies	7,569.27	126,700.00	119,130.73
Gun Raffle Advertising	805.61	1,000.00	194.39
Payroll Taxes - Gaming	65,104.29	71,362.50	6,258.21
Pull Tabs Expense	23,624.66	0.00	(23,624.66)
Raffle Wheel Tickets	293.65	0.00	(293.65)
Rent - Gaming	84,885.00	81,300.00	(3,585.00)
Security	15,819.20	25,775.00	9,955.80
Wages - Gaming	227,336.82	259,500.00	32,163.18
	<u>1,304,487.12</u>	<u>1,013,436.25</u>	<u>(291,050.87)</u>
Total Gaming Expenses - Direct			

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

West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the Eleven Months Ended May 31, 2021

	July '20 - May '21	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	1,000.00
Accounting - Gaming	25,785.55	25,000.00	(785.55)
Background Checks - Gaming	60.00	500.00	440.00
Bank Service Charges - Gaming	20.00	250.00	230.00
Copier Lease - Gaming	1,272.81	2,000.00	727.19
Depreciation - Gaming	9,216.61	11,000.00	1,783.39
Gaming Mileage	175.17	0.00	(175.17)
Health Insurance - Gaming	12,177.48	15,000.00	2,822.52
Insurance - Workers Comp	454.56	2,000.00	1,545.44
Insurance - Gaming	4,895.51	7,700.00	2,804.49
Meals and Entertainment	120.24	0.00	(120.24)
Miscellaneous (Shared) - Gaming	1,010.31	5,000.00	3,989.69
Office Rent - Gaming	8,525.00	9,300.00	775.00
Office Supplies/Postage - Gaming	3,655.22	3,500.00	(155.22)
Office Telephone/Data - Gaming	3,316.15	2,600.00	(716.15)
Office Supplies - Computer Hardw	0.00	2,500.00	2,500.00
Payroll Tax - Manager & Office	8,699.29	14,300.00	5,600.71
Penalties & Fines	25.00	0.00	(25.00)
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	2,006.50	2,000.00	(6.50)
Uniforms - Gaming	3,734.92	5,000.00	1,265.08
Bonus - Manager & Office	7,500.00	0.00	(7,500.00)
Wages - Manager & Office	125,855.32	130,000.00	4,144.68
Wages - Vacation, Train, Count	7,283.79	10,000.00	2,716.21
Gain/Loss on Sale of Assets	(2,830.31)	0.00	2,830.31
	<u>223,015.93</u>	<u>251,650.00</u>	<u>28,634.07</u>
Total Gaming Expenses - Indirect			
	<u>1,527,503.05</u>	<u>1,265,086.25</u>	<u>(262,416.80)</u>
Total Gaming Expenses			
Net Gaming Revenue	1,644,375.88	622,963.75	(1,021,412.13)
COVID Adjustment - 10%	0.00	(62,296.38)	0.00
Adjusted Net Gaming Revenue	<u>1,644,375.88</u>	<u>560,667.37</u>	<u>(1,083,708.51)</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 Eleven Months Ended May 31, 2021

	July '20 - May '21	Budget	Remaining
Program Revenue			
PPP Forgiveness Income	120,600.00	0.00	(120,600.00)
Charitable Contributions	2,898.91	0.00	(2,898.91)
Royalty Income	36.49	0.00	(36.49)
Dasherboards & Wallboards	21,900.00	17,000.00	(4,900.00)
Apparel Sales Receipts	1,284.44	5,000.00	3,715.56
Contributions/Kickback Income	28.40	10,000.00	9,971.60
Dibs Income	(130.00)	5,000.00	5,130.00
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Special Event Proceeds	500.00	0.00	(500.00)
Fundraising - Other	6,150.00	0.00	(6,150.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration	39,971.85	43,800.00	3,828.15
Total Hockey Registration	264,086.31	248,000.00	(16,086.31)
Ice Time	1,067.50	15,000.00	13,932.50
Interest Receipts	178.55	150.00	(28.55)
Miscellaneous Receipts (Play-Up)	1,015.38	0.00	(1,015.38)
Pins - Hockey Expenses	(2,660.62)	0.00	2,660.62
Pins - Hockey Receipts	32.50	0.00	(32.50)
State Tournament	22,314.74	15,000.00	(7,314.74)
Tournament Income	2,949.09	0.00	(2,949.09)
	<u>482,223.54</u>	<u>348,950.00</u>	<u>(133,273.54)</u>
Total Program Revenue			
Program Expenses - Direct			
Training Camp Expenses	3,942.68	0.00	(3,942.68)
Equipment Repairs	12,980.16	2,500.00	(10,480.16)
Advertising - Hockey	7,993.68	5,000.00	(2,993.68)
Apparel - Hockey	6,929.25	3,000.00	(3,929.25)
Payroll Taxes - Hockey	11,694.33	17,500.00	5,805.67
Wages - Coaches	65,745.00	190,000.00	124,255.00
Coaches Travel & Expense	37,840.29	0.00	(37,840.29)
Coaches - Other	5,912.96	0.00	(5,912.96)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	20,750.39	30,000.00	9,249.61
Evaluators	4,674.15	3,000.00	(1,674.15)
Grow the Game/Back to School	0.00	3,500.00	3,500.00
Health Insurance - Hockey	0.00	5,700.00	5,700.00
Ice Time Expense	165,249.60	250,000.00	84,750.40
Miscellaneous - Hockey Signage	1,409.49	1,000.00	(409.49)
Misc. Membership/Recruitment	0.00	2,500.00	2,500.00
New Jerseys	3,263.60	5,000.00	1,736.40
NDAHA State Tourney Officials	187.00	0.00	(187.00)

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 Eleven Months Ended May 31, 2021

	July '20 - May '21	Budget	Remaining
Officials	41,067.96	30,000.00	(11,067.96)
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	1,472.75	1,500.00	27.25
Registration	19,693.19	18,000.00	(1,693.19)
Special Event	762.91	5,000.00	4,237.09
Supplies - Hockey	830.07	8,000.00	7,169.93
Staff Development	91.00	0.00	(91.00)
Tournament Entry Fees	104,251.99	100,000.00	(4,251.99)
State Tournament	329.41	5,000.00	4,670.59
Tournament Ice	13,087.50	0.00	(13,087.50)
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
USA Hockey & NDAHA	353.00	800.00	447.00
Travel Expenses - Hockey Director	241.82	2,500.00	2,258.18
Bonus - Hockey Director	5,000.00	0.00	(5,000.00)
Wages - Hockey Director	80,579.01	0.00	(80,579.01)
	<u>616,333.19</u>	<u>714,250.00</u>	<u>97,916.81</u>
Total Program Expenses - Direct	<u>616,333.19</u>	<u>714,250.00</u>	<u>97,916.81</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 Eleven Months Ended May 31, 2021

	July '20 - May '21	Budget	Remaining
Program Expenses - Indirect			
Square Credit Card Fees	51.93	0.00	(51.93)
Penalties & Fines	25.00	0.00	(25.00)
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	765.13	2,500.00	1,734.87
Copier/Printing- Hockey	1,081.04	650.00	(431.04)
Insurance-Workers Comp	332.56	2,500.00	2,167.44
Insurance - Hockey	3,454.65	2,500.00	(954.65)
Interest Expense	125.11	0.00	(125.11)
Meeting Expenses	0.00	750.00	750.00
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	1,023.16	0.00	(1,023.16)
Office Rent - Hockey	8,525.00	10,000.00	1,475.00
Office Supplies/Postage - Hockey	3,545.84	1,500.00	(2,045.84)
Payroll Taxes - Office Staff	14,069.99	0.00	(14,069.99)
Professional Fees - Hockey	21,258.83	10,000.00	(11,258.83)
Software	5,448.42	1,000.00	(4,448.42)
Sports Engine Processing Fees	6,504.50	2,500.00	(4,004.50)
Telephone/Data - Hockey	1,955.54	2,600.00	644.46
Wages - Business Manager	52,659.74	0.00	(52,659.74)
Hockey Support Expenses - Other	5,674.63	0.00	(5,674.63)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	<u>127,744.06</u>	<u>39,000.00</u>	<u>(88,744.06)</u>
Total Program Expenses - Indirect			
	<u>744,077.25</u>	<u>753,250.00</u>	<u>9,172.75</u>
Total Program Expenses			
Net Program Revenue/Expense	<u>(261,853.71)</u>	<u>(404,300.00)</u>	<u>(142,446.29)</u>
Change in Net Assets	<u>\$ 1,382,522.17</u>	<u>\$ 218,663.75</u>	<u>\$ (1,163,858.42)</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 2,229.00	\$ 0.00	\$ 14,000.00	\$ 11,771.00
Etabs	15,245.75	133,146.08	4,684.50	47,500.00	(85,646.08)
Pulltabs	<u>2,347.00</u>	<u>22,129.00</u>	<u>0.00</u>	<u>21,000.00</u>	<u>(1,129.00)</u>
Total Net Gaming Proceeds	<u>17,592.75</u>	<u>157,504.08</u>	<u>4,684.50</u>	<u>82,500.00</u>	<u>(75,004.08)</u>
Gaming Expenses - Direct					
Etab Expense	4,195.42	28,303.59	0.00	11,400.00	(16,903.59)
Gaming Supplies	100.00	100.00	160.00	7,500.00	7,400.00
Gaming Tax	1,185.53	15,051.56	473.17	9,075.00	(5,976.56)
Payroll Taxes - Gaming	0.00	0.68	0.00	3,575.00	3,574.32
Pull Tabs Expense	498.16	1,307.04	0.00	0.00	(1,307.04)
Rent - Gaming	300.00	3,300.00	300.00	3,600.00	300.00
Security	0.00	51.52	0.00	2,150.00	2,098.48
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages-Gaming	<u>0.00</u>	<u>3.50</u>	<u>0.00</u>	<u>13,000.00</u>	<u>12,996.50</u>
Total Gaming Expenses - Direct	<u>6,279.11</u>	<u>48,117.89</u>	<u>933.17</u>	<u>50,450.00</u>	<u>2,332.11</u>
Net Gaming Revenue/Expense	<u>\$ 11,313.64</u>	<u>\$ 109,386.19</u>	<u>\$ 3,751.33</u>	<u>\$ 32,050.00</u>	<u>\$ (77,336.19)</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 - Brewtus Brickhouse
 For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020
Net Gaming Proceeds	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gaming Expenses - Direct			
Gaming License & Fees	0.00	0.00	60.00
Gaming Supplies	0.00	0.00	125.73
Rent -Gaming	0.00	0.00	675.00
Total Gaming Expenses - Direct	<u>0.00</u>	<u>0.00</u>	<u>860.73</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (860.73)</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 9,881.00	\$ 54,389.50	\$ 0.00	\$ 65,000.00	\$ 10,610.50
Etabs	(12,193.63)	0.00	0.00	0.00	0.00
Pull Tabs	<u>3,678.00</u>	<u>19,269.72</u>	<u>0.00</u>	<u>16,000.00</u>	<u>(3,269.72)</u>
Total Net Gaming Proceeds	<u>1,365.37</u>	<u>73,659.22</u>	<u>0.00</u>	<u>81,000.00</u>	<u>7,340.78</u>
Gaming Expenses - Direct					
Etab Expense	(159.16)	0.00	0.00	0.00	0.00
Gaming License & Fees	100.00	100.00	160.00	0.00	(100.00)
Gaming Tax	1,038.89	8,409.72	0.00	8,910.00	500.28
Gaming Supplies	0.00	335.72	13.85	3,000.00	2,664.28
Payroll Taxes - Gaming	670.55	7,013.53	21.01	6,875.00	(138.53)
Pull Tabs Expense	(2.93)	964.47	0.00	0.00	(964.47)
Rent - Gaming	475.00	5,225.00	500.00	5,700.00	475.00
Security	476.16	1,902.94	0.00	2,700.00	797.06
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	<u>1,924.45</u>	<u>18,349.63</u>	<u>300.00</u>	<u>25,000.00</u>	<u>6,650.37</u>
Total Gaming Expenses - Direct	<u>4,522.96</u>	<u>42,301.01</u>	<u>994.86</u>	<u>52,335.00</u>	<u>10,033.99</u>
Net Gaming Revenue/Expense	<u>\$ (3,157.59)</u>	<u>\$ 31,358.21</u>	<u>\$ (994.86)</u>	<u>\$ 28,665.00</u>	<u>\$ (2,693.21)</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Etabs	\$ 2,691.50	\$ 7,102.00	\$ 0.00	\$ 0.00	\$ (7,102.00)
Pull Tabs	<u>1,457.00</u>	<u>2,295.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,295.00)</u>
Total Net Gaming Proceeds	<u>4,148.50</u>	<u>9,397.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,397.00)</u>
Gaming Expenses - Direct					
Etab Expense	970.52	1,246.18	0.00	0.00	(1,246.18)
Gaming Licenses & Fees	0.00	300.00	0.00	0.00	(300.00)
Gaming Supplies	0.00	2,000.00	0.00	0.00	(2,000.00)
Pull Tabs Expense	0.00	(254.80)	0.00	0.00	254.80
Rent - Gaming	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,500.00)</u>
Total Gaming Expenses - Direct	<u>2,470.52</u>	<u>4,791.38</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,791.38)</u>
Net Gaming Revenue/Expense	<u>\$ 1,677.98</u>	<u>\$ 4,605.62</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (4,605.62)</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Hooligans
For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 2,500.00	\$ 3,276.00	\$ 0.00	\$ 0.00	\$ (3,276.00)
Blackjack & Paddlewheel	6,931.00	66,334.50	0.00	50,000.00	(16,334.50)
Etabs	41,016.50	359,204.00	31,974.50	150,000.00	(209,204.00)
Meat Raffle Receipts	0.00	360.00	120.00	15,000.00	14,640.00
Pull Tabs	6,392.00	63,700.00	0.00	30,000.00	(33,700.00)
Other Raffles	<u>0.00</u>	<u>277.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(277.00)</u>
Total Net Gaming Proceeds	<u>56,839.50</u>	<u>493,151.50</u>	<u>32,094.50</u>	<u>245,000.00</u>	<u>(248,151.50)</u>
Gaming Expenses - Direct					
Bingo Cards	0.00	220.00	0.00	0.00	(220.00)
Etab Expense	12,644.80	94,501.63	0.00	36,000.00	(58,501.63)
Gaming Licenses & Fees	100.00	100.00	160.00	0.00	(100.00)
Gaming Tax	6,143.30	60,539.73	3,241.77	26,950.00	(33,589.73)
Gaming Supplies	0.00	679.60	150.49	20,000.00	19,320.40
Payroll Taxes - Gaming	920.32	11,072.99	2.45	6,875.00	(4,197.99)
Pull Tabs Expense	0.00	3,865.27	0.00	0.00	(3,865.27)
Rent	975.00	10,725.00	975.00	12,900.00	2,175.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	428.80	2,315.12	0.00	4,075.00	1,759.88
Wages-Gaming	<u>2,652.03</u>	<u>27,582.16</u>	<u>30.00</u>	<u>25,000.00</u>	<u>(2,582.16)</u>
Total Gaming Expenses - Direct	<u>23,864.25</u>	<u>211,601.50</u>	<u>4,559.71</u>	<u>131,950.00</u>	<u>(79,651.50)</u>
Net Gaming Revenue/Expense	<u>\$ 32,975.25</u>	<u>\$ 281,550.00</u>	<u>\$ 27,534.79</u>	<u>\$ 113,050.00</u>	<u>\$ (168,500.00)</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 554.00	\$ 8,967.00	\$ 0.00	\$ 0.00	\$ (8,967.00)
Etabs	13,417.75	83,532.80	4,445.00	5,000.00	(78,532.80)
Meat Raffle Proceeds	0.00	0.00	0.00	40,000.00	40,000.00
Meat Raffle Prizes Exp	0.00	0.00	0.00	500.00	500.00
Pull Tabs	<u>1,071.00</u>	<u>12,031.57</u>	<u>0.00</u>	<u>5,000.00</u>	<u>(7,031.57)</u>
Total Net Gaming Proceeds	<u>15,042.75</u>	<u>104,531.37</u>	<u>4,445.00</u>	<u>50,500.00</u>	<u>(54,031.37)</u>
Gaming Expenses - Direct					
Etab Expense	3,803.53	19,814.76	0.00	9,600.00	(10,214.76)
Gaming Licenses & Fees	0.00	0.00	60.00	0.00	0.00
Gaming Tax	1,327.55	13,126.16	448.98	5,555.00	(7,571.16)
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	163.26	2,876.94	0.00	3,025.00	148.06
Pull Tabs Expense	(5.38)	335.94	0.00	0.00	(335.94)
Rent - Gaming	500.00	5,500.00	500.00	9,300.00	3,800.00
Security	231.44	1,270.77	0.00	1,475.00	204.23
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	<u>440.25</u>	<u>7,159.89</u>	<u>0.00</u>	<u>11,000.00</u>	<u>3,840.11</u>
Total Gaming Expenses - Direct	<u>6,460.65</u>	<u>50,084.46</u>	<u>1,008.98</u>	<u>41,805.00</u>	<u>(8,279.46)</u>
Net Gaming Revenue/Expense	<u>\$ 8,582.10</u>	<u>\$ 54,446.91</u>	<u>\$ 3,436.02</u>	<u>\$ 8,695.00</u>	<u>\$ (45,751.91)</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 14,491.00	\$ 203,868.05	\$ 7,472.00	\$ 110,000.00	\$ (93,868.05)
Blackjack & Paddlewheel	3,413.00	35,071.50	0.00	25,000.00	(10,071.50)
Daubers	272.07	1,953.97	42.80	4,500.00	2,546.03
Etabs	52,909.25	426,151.50	32,268.50	300,000.00	(126,151.50)
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	5,640.00	57,884.60	1,864.00	70,000.00	12,115.40
Other Raffles	0.00	7,575.75	0.00	0.00	(7,575.75)
Total Net Gaming Proceeds	<u>76,725.32</u>	<u>732,505.37</u>	<u>41,647.30</u>	<u>513,250.00</u>	<u>(219,255.37)</u>
Gaming Expenses - Direct					
Bingo Cards	0.00	2,466.67	0.00	0.00	(2,466.67)
Etab Expense	17,535.43	93,324.11	0.00	72,000.00	(21,324.11)
Gaming Licenses & Fees	100.00	100.00	160.00	0.00	(100.00)
Gaming Tax	9,381.07	86,563.88	4,206.68	56,457.50	(30,106.38)
Gaming Supplies	47.16	1,671.40	62.22	42,500.00	40,828.60
Miscellaneous - Gaming	31.30	182.03	0.00	0.00	(182.03)
Payroll Taxes - Gaming	1,488.14	16,589.45	402.45	31,625.00	15,035.55
Pull Tabs Expense	0.00	10,717.38	0.00	0.00	(10,717.38)
Rent - Gaming	2,135.00	23,485.00	2,135.00	19,200.00	(4,285.00)
Security	536.00	2,955.08	0.00	5,000.00	2,044.92
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	9,893.14	102,328.64	4,208.90	115,000.00	12,671.36
Total Gaming Expenses - Direct	<u>41,147.24</u>	<u>340,383.64</u>	<u>11,175.25</u>	<u>341,932.50</u>	<u>1,548.86</u>
Net Gaming Revenue/Expense	<u>\$ 35,578.08</u>	<u>\$ 392,121.73</u>	<u>\$ 30,472.05</u>	<u>\$ 171,317.50</u>	<u>\$ (220,804.23)</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 - Pub West

For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 2,500.00	\$ 11,201.00	\$ 0.00	\$ 0.00	\$ (11,201.00)
Blackjack & Paddlewheel	1,058.00	49,732.00	0.00	60,000.00	10,268.00
Etabs	36,515.00	294,841.85	18,006.25	170,000.00	(124,841.85)
Hunting Raffle Proceeds	0.00	10,260.00	0.00	0.00	(10,260.00)
Hunting Tag Raffle Prizes Exp	0.00	0.00	(393.45)	0.00	0.00
Meat Raffle Proceeds	0.00	0.00	0.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	0.00	(5,600.00)	(5,600.00)
Pull Tabs	4,906.00	54,691.00	6,012.00	40,000.00	(14,691.00)
Raffle Board-Gun Raffle Income	0.00	1,340.00	0.00	0.00	(1,340.00)
Other Raffles	0.00	1,593.00	0.00	0.00	(1,593.00)
Winter/Fall Raffle Receipts	0.00	211,270.00	0.00	195,000.00	(16,270.00)
Winter Raffle Prizes Exp	(500.00)	(51,231.16)	0.00	(55,000.00)	(3,768.84)
	<u>44,479.00</u>	<u>583,697.69</u>	<u>23,624.80</u>	<u>421,400.00</u>	<u>(162,297.69)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	10,691.64	76,515.21	0.00	40,800.00	(35,715.21)
Gaming Licenses & Fees	100.00	100.00	160.00	0.00	(100.00)
Gaming Tax	10,909.79	81,554.65	2,386.27	53,020.00	(28,534.65)
Gaming Supplies	0.00	2,076.10	65.98	20,000.00	17,923.90
Payroll Taxes - Gaming	741.75	9,037.22	343.92	7,562.50	(1,474.72)
Pull Tabs Expense	(2.15)	1,872.61	0.00	0.00	(1,872.61)
Rent - Gaming	1,325.00	12,925.00	775.00	12,900.00	(25.00)
Security	442.20	2,655.93	0.00	4,075.00	1,419.07
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	2,089.23	23,616.26	2,468.40	27,500.00	3,883.74
	<u>26,297.46</u>	<u>210,352.98</u>	<u>6,199.57</u>	<u>166,007.50</u>	<u>(44,345.48)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 18,181.54</u>	<u>\$ 373,344.71</u>	<u>\$ 17,425.23</u>	<u>\$ 255,392.50</u>	<u>\$ (117,952.21)</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 75.00	\$ 262,645.00	\$ 0.00	\$ 240,000.00	\$ (22,645.00)
Gun Raffle Prizes	0.00	(172,558.32)	0.00	(180,600.00)	(8,041.68)
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>75.00</u>	<u>90,086.68</u>	<u>0.00</u>	<u>81,900.00</u>	<u>(8,186.68)</u>
Total Net Gaming Proceeds					
Bad Debt Expense	0.00	800.00	0.00	0.00	(800.00)
Gaming Licenses & Fees	0.00	(100.00)	160.00	0.00	100.00
Gaming Tax	4,584.40	22,921.95	0.00	5,906.25	(17,015.70)
Raffle Wheel Tickets	0.00	293.65	0.00	0.00	(293.65)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Gun Raffle Advertising	15.28	805.61	0.00	1,000.00	194.39
	<u>4,599.68</u>	<u>24,721.21</u>	<u>160.00</u>	<u>7,056.25</u>	<u>(17,664.96)</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ (4,524.68)</u>	<u>\$ 65,365.47</u>	<u>\$ (160.00)</u>	<u>\$ 74,843.75</u>	<u>\$ 9,478.28</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 Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 200.00	\$ 61,597.00	\$ 0.00	\$ 50,000.00	\$ (11,597.00)
Etabs	65,350.00	426,749.75	28,790.50	225,000.00	(201,749.75)
Pull Tabs	<u>7,836.06</u>	<u>62,317.31</u>	<u>0.00</u>	<u>55,000.00</u>	<u>(7,317.31)</u>
Total Net Gaming Proceeds	<u>73,386.06</u>	<u>550,664.06</u>	<u>28,790.50</u>	<u>330,000.00</u>	<u>(220,664.06)</u>
Gaming Expenses - Direct					
Etab Expense	18,641.61	93,593.46	0.00	54,000.00	(39,593.46)
Gaming Licenses & Fees	100.00	100.00	160.00	0.00	(100.00)
Gaming Tax	7,017.32	63,285.96	2,908.05	36,300.00	(26,985.96)
Gaming Supplies	0.00	685.89	13.85	24,500.00	23,814.11
Miscellaneous - Gaming	0.00	60.36	0.00	0.00	(60.36)
Payroll Taxes - Gaming	1,118.37	11,419.81	1.21	8,250.00	(3,169.81)
Pull Tabs Expense	(5.38)	3,029.83	0.00	0.00	(3,029.83)
Rent - Gaming	1,000.00	11,000.00	1,000.00	14,100.00	3,100.00
Security	536.00	2,929.32	0.00	4,150.00	1,220.68
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	<u>2,626.76</u>	<u>27,931.30</u>	<u>16.50</u>	<u>30,000.00</u>	<u>2,068.70</u>
Total Gaming Expenses - Direct	<u>31,034.68</u>	<u>214,035.93</u>	<u>4,099.61</u>	<u>171,450.00</u>	<u>(42,585.93)</u>
Net Gaming Revenue/Expense	<u>\$ 42,351.38</u>	<u>\$ 336,628.13</u>	<u>\$ 24,690.89</u>	<u>\$ 158,550.00</u>	<u>\$ (178,078.13)</u>

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

West Fargo Hockey Association, Inc.
Summary Schedule of Activities - Traditions
For the One and Eleven Months Ended May 31, 2021 and One Month Ended May 31, 2020

	May 2021	July '20 - May '21	May 2020	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo Prize Exp	\$ 0.00	\$ (13,447.00)	\$ 0.00	\$ 0.00	\$ 13,447.00
Bingo	14,207.16	95,518.47	0.00	0.00	(95,518.47)
Blackjack & Paddlewheel	528.00	13,915.00	0.00	14,000.00	85.00
Etabs	38,087.75	235,523.89	5,231.50	47,500.00	(188,023.89)
Meat Raffle Income Receipts	0.00	360.00	0.00	0.00	(360.00)
Pull Tabs	4,216.00	43,221.60	0.00	21,000.00	(22,221.60)
Other Raffles	<u>0.00</u>	<u>1,590.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,590.00)</u>
Total Net Gaming Proceeds	<u>57,038.91</u>	<u>376,681.96</u>	<u>5,231.50</u>	<u>82,500.00</u>	<u>(294,181.96)</u>
Gaming Expenses - Direct					
Prize Board Prizes	3,040.23	8,418.13	0.00	0.00	(8,418.13)
Etab Expense	9,956.88	62,970.65	0.00	11,400.00	(51,570.65)
Gaming Tax	5,466.82	44,278.23	528.42	9,075.00	(35,203.23)
Gaming Licenses & Fees	100.00	100.00	160.00	0.00	(100.00)
Gaming Supplies	0.00	120.56	592.40	7,500.00	7,379.44
Payroll Taxes - Gaming	805.35	7,093.67	0.00	3,575.00	(3,518.67)
Pull Tabs Expense	19.67	1,786.92	0.00	0.00	(1,786.92)
Rent - Gaming	975.00	11,225.00	0.00	3,600.00	(7,625.00)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	308.20	1,738.52	0.00	2,150.00	411.48
Wages-Gaming	<u>2,781.86</u>	<u>20,365.44</u>	<u>0.00</u>	<u>13,000.00</u>	<u>(7,365.44)</u>
Total Gaming Expenses - Direct	<u>23,454.01</u>	<u>158,097.12</u>	<u>1,280.82</u>	<u>50,450.00</u>	<u>(107,647.12)</u>
Net Gaming Revenue/Expense	<u>\$ 33,584.90</u>	<u>\$ 218,584.84</u>	<u>\$ 3,950.68</u>	<u>\$ 32,050.00</u>	<u>\$ (186,534.84)</u>

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