

# West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, December 21, 2020 at 6 p.m.

West Fargo Sports Arena 520 32<sup>nd</sup> Ave W West Fargo, ND

## Board Members:

*Present:* Josh Benson, Joel Honeyman (via Any Meeting), Alex Aughinbaugh, Sarah Elkins, Kelly Kisell (via AnyMeeting), Seth Rehm, Shana Wilson, Brent Kuehne, Kayla Goebel, Eric Nelson

*Absent:* Jareb Raan, Corey Moos, Anthony Houkom

## Others Present:

*Hockey Director:* Jason Gregoire

*Gaming Manager:* Jason Campbell

**Members Present:** Kristen Cigelske

## PROCEEDINGS:

**Meeting called to order** at 6:00 p.m. by President Josh Benson.

## Minutes Approval

Aughinbaugh motioned to approve the November 16, 2020 Regular and Closed Board Meeting minutes as provided to the board of directors. Motion was seconded by Rehm. Approved by all; motion passed without dissent.

## 2021 Legislative Gaming Initiatives

**Campbell**

Campbell presented an overview of the 2021 Legislative Topics that will be pertinent to West Fargo Hockey in the upcoming legislative session. The new session is slated to start after the New Year's Day holiday. Once the bills are introduced after the start of the new legislative session we will be updated as needed.

A new tax reform bill will be introduced to set up a special fund for the regulation of gaming. Currently taxes are collected on gaming play at 2.25% with funds being placed into the gaming regulation fund and the remainder going into the general fund. This system has been significantly impacted with the introduction of e-tabs. An excess of taxes are being collected as a result of the increasing play of e-tabs resulting in large overages going into the general fund. The tax reform bill may also include talks about taxes not being collected on raffles which would also benefit WFHA.

Other possible legislative topics include reservation casinos wanting to eliminate or limit e-tabs throughout the state due to the unexpected success and popularity of the machines. E-tabs are currently limited to 10 machines per site. Horseracing casinos will be making a 3<sup>rd</sup> attempt at seeking approval for operation and reservation casinos are wanting to introduce sports betting kiosks both on the reservation as well as throughout the state. Charitable gaming and the State of ND are both opposed to the sports betting being available off the reservation sites if they are not able to have access to it. Campbell will be closely monitoring the activity as the legislative session begins and continuing to update the board as the session evolves.

## Old Business: Dasher Boards & Banner Update

**Kuehne/Wilson**

Wilson updated the board on the status of dasher boards accounts and billing after Kuehne's committee had gone through all of the existing dasher boards. Wilson has been working with Kraft on this process to verify and compare where all accounts are in terms of contracts, billing and current dasher boards that are displayed in the arenas at Vets.

At this point about 60% of the accounts are currently being invoiced by Kraft with the remainder being contacted to clarify their status. Currently 10 to 15 partners are seeking to put in a dasher board with WFHA at Vets.

B&G is a new company that is being researched with a possible wrap-around product that could be utilized for the dasher boards. Wilson is waiting for more information on the product, process, installation and pricing. WFHA would need approval from the park district before using the new wrap-around style. The timing of utilizing a new product may not be conducive at this point in the process for the 2020-2021 season. Currently Hofer Signs is producing dasher boards for WFHA with an overlay process used on their boards. Wilson recommended to continue with the existing process and products until we are able to offer something better with adequate information.

Options were also discussed with regards to 1-, 2- and 3-year contracts with pricing and options including dibs. Dasher boards and contracts would be charged an equal rate regardless of the rink the dasher board is placed in. Kuehne also mentioned that we are still needing to get approval from the park district for banners and would need to attend a meeting in order to do so. Benson & Kuehne were in agreement that at this point while the process of purchasing, selling, producing and placing dasher boards is being refined that we continue to offer 1 year contracts, firm up our records, seek park district approval and begin to prepare for a solid launch of dasher boards and contract options in Spring 2021.

**Old Business: Treadmill Sale Update**

**Aughinbaugh/Kuehne**

Aughinbaugh is in contact with K-Bid Auctions in Fargo to place the hockey treadmill up for sale. K-Bid Auctions charges a fee that includes payment, posting and selling of the product. Pictures have been taken of the treadmill by Aughinbaugh and it will be placed for sale in the 1<sup>st</sup> half of January by K-Bid. Once placed up for auction it has the possibility of being seen by an estimated 350,000 affiliates throughout the country. Aughinbaugh has also been in contact with the manufacturer of the treadmill for the purposes of seeking installation and assembly/disassembly information. An update will be provided at the next board meeting.

**Old Business: Intermedia & Securisync Transition to Microsoft Teams Update**

**Houkom/Aughinbaugh**

Aughinbaugh has been assisting Houkom in the transition process and updated the board with the current status. Our subscription allows WFHA to have 10 e-mail accounts and full access to Office 365 under the current license. Additional accounts will cost \$5 per month per person for needed licenses beyond 10. Aughinbaugh would like to give priority to WFHA office staff begin to utilizing the new e-mails and Office 365. They would also immediately begin transitioning from Intermedia to OneDrive for document creation and storage. Benson agreed that giving priority to office staff and the board secretary would be the best use of the 10 licenses. Wilson and Aughinbaugh will work to remove the AnyMeeting from our Intermedia account to avoid incurring a charge for the service after December 31<sup>st</sup>, 2020.

The current domain of West Fargo Hockey is under the authority of Google with the domain serviced by Network Solutions. Currently the account has been suspended by Google with log-in access still available. In order to reactivate the account WFHA would need to pay Google. Aughinbaugh is working to secure the domain that we would like in a timely fashion without needing to put the site down in order to make this transition. This may require waiting until the season is complete before making a complete transition for both WFHA office staff and board members.

**Old Business: Executive Director Update**

**Benson**

Benson will begin the process of working on assembling search committee members for the Executive Director position in early January to proceed with the search and hiring of this new position for the WFHA. Elkins will be sending out the copies of the Executive Director description, vision, cost/benefit analysis and position description to all board members so that all have a clear understanding of this position and its intended role for WFHA.

**Old Business: Update on Scheduler Position**

**Benson**

Benson updated the board that the creation of the scheduler position has been offered, accepted and filled by Shana Wilson. Wilson was also serving in the role of Director of Membership and Recruitment on the WFHA Board. She has submitted her resignation for this position on the board, effective December 21, 2020 which was accepted by Benson. This creates a vacancy for the Director of Membership and Recruitment.

**Director of Membership & Recruitment**

**Benson**

Goebel, the current Director of Marketing and Communications, was nominated to replace Wilson as the Director of Membership and Recruitment. Aughinbaugh made a motion to approve Kayla Goebel as the new Director of Membership and Recruitment effective December 21, 2020 for the remainder of the term which expires May 2022. Motion was seconded by Kuehne. Discussion on the replacement process was brought forth as Honeyman queried what the appropriate procedure was for fulfilling vacancies on the board during a current member's term. Benson clarified that the bylaws allow the board to appointment members to a vacancy for the remainder of the term. Approved by all; motion passed without dissent.

With the transition of Goebel to Director of Membership & Recruitment a vacancy was left for the Director of Marketing and Communications. Kristen Cigelske was nominated to fulfill this position for the remainder of the term as she has been assisting with several marketing and communications tasks for the past few years. Kuehne made a motion to approve Kristen Cigelske as the new Director of Marketing and Communications effective December 21, 2020 for the remainder of the term which expires May 2023. Motion was seconded by Honeyman. Approved by all; motion passed without dissent.

**ND Return to Play & Governor's Executive Order**

**Gregoire/Kisell**

Gregoire shared with the board the updates to the newest scheduling changes and protocols. Currently many Minnesota tournaments and games have been postponed, rescheduled or cancelled while Minnesota decides how to proceed during this phase of the pandemic. A decision on MN Return to Play is possibly expected by the end of December. In lieu of these games, more play has been added with North Dakota teams including some jamborees for Bantams and Peewees that will be hosted by out-of-town teams. As the season progresses some Minnesota games could possibly be added later in the season. Gregoire reiterated that we are lucky to be practicing and playing as several states including Minnesota and Wisconsin are shut down along with Canada. He has also been working closely with Wilson to share contacts and information to make the scheduling/rescheduling as smooth as possible while being able to flexibly handle these changes in a timely manner.

While Minnesota has discussed extending their season including state and regional tournaments to the end of March Gregoire believes that we could look at extending to the middle of March at the latest. State tournaments for North Dakota will not be extended and the dates will remain as previously set for March 5<sup>th</sup> – 7<sup>th</sup>, 2021. In order to accommodate the missed practices and games for Termites, Mites and 8U teams during the November/December shutdown play will be extended to the middle of March. Cigelske will be sending out additional communication regarding this.

As WFHA gears up for the second half of the season Gregoire believes that it is important to reiterate the COVID policies and procedures set in place. Being diligent will help us to continue to play as long as possible.

Aughinbaugh raised some logistical issues to consider and feedback received with the Mites and 8U teams that have been playing at the Hoist Arena and Vets 1/Vets 2. Some crowding has been noticed at both Vets Arenas and Hoist Arena. Hoist Arena has allowed us to free up ice time on Sunday mornings to better accommodate out-of-town travel teams with early games. This arena can accommodate 2 teams at a time with games being slotted for 50 minutes and 10 minutes to clean the ice. The gap between these games is short and can cause some issues with the limited parking space and the flow of traffic. Hoist Arena could be an additional venue that may be able to be utilized next year as we accommodate a growing organization with the need for more ice. Gregoire will work on adjusting the schedules where possible to alleviate some of the crowding and provide for more space and social distancing. Additional communication can be sent out as well with helpful reminders that could help alleviate some of the issues taking place.

A meeting is scheduled for early January to begin working on details and logistics for state tournaments. The ice is already secured for all the rinks needed during the tournaments. Moos and Gregoire will be coordinating to determine needs for volunteers, Dibs hours and game schedules.

**West Fargo Parks District: Vets Addition**

**Benson/Kuehne**

The park district is working to make an addition to Veterans Memorial Arena through the addition of recreation rooms, 3 to 4 game rooms, an indoor play area, a possible mezzanine and an enlarged entrance between Vets 1 and Vets 2. The intention seems to be geared towards alleviating the heavy use of the Rustad Center. An addition such as this to Vets Arena appears to be driven more by the Parks and Recreation component and won't impact the function and flow of hockey. Funding is currently being secured by the park district with no future date or timeline set as of now.

**Raffle Update**

**Nelson**

Nelson provided an update on the winter raffle. Dibs have been posted and set with volunteer slots available for members to claim. Some raffle books still need to be claimed by about a dozen members with several calls and e-mails already having been sent. The books are now available to be picked up at the WFHA Hockey Office.

The gun raffle is going well and Nelson reported that about 100 books still remain available for distribution which is well above last year. Historically the gun raffle appears to perform better when held in the early spring instead of early fall.

**Closed Session**

**Benson/Nelson**

**6:56 Meeting Closed by President Josh Benson**

Meeting adjourned at 7:16 pm by Benson.

**Board of Directors**

*Josh Benson, President*

*Joel Honeyman, Past President*

*Alex Aughinbaugh, Executive Vice President*

*Jareb Raan, Treasurer*

*Sarah Elkins, Secretary*

*Kelly Kisell, Director of Hockey Operations*

*Corey Moos, Director of Tournaments*

*Seth Rehm, Director of Compliance & Safe Sport*

*Shana Wilson, Director of Membership & Recruitment*

*Anthony Houkom, Director of Business Operations*

*Brent Kuehne, Director of Facilities & Equipment*

*Kayla Goebel, Director of Communications & Marketing*

*Eric Nelson, Director of Fund Raising & Gaming*

West Fargo Hockey Association, Inc.  
 Statements of Financial Position  
 October 31, 2020 and 2019

	Oct. 31, 2020	Oct. 31, 2019
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 189,731.00	\$ 128,200.00
WSB-Club Account	338,350.01	208,184.81
WSB-Gaming Account	621,404.62	169,104.09
WSB-Trust Account	303,415.89	186,632.15
WSB-Future Savings Account	157,434.33	157,316.21
FNB-Reserve Savings CC	128.89	128.89
	<u>1,610,464.74</u>	<u>849,566.15</u>
Accounts Receivable		
Misc. Receivable	350.00	0.00
Advertising Receivable	900.00	5,300.00
Dibs Receivable	3,221.25	40.00
	<u>4,471.25</u>	<u>5,340.00</u>
Other Current Assets		
Prepaid Insurance	1,462.35	0.00
Prepaid Payroll/Tax Liabilities	0.00	21,370.11
Prepaid Raffle Expenses	0.00	18,300.00
Prepaid Rent	11,100.00	7,450.00
Prepaid Tournament Expenses	108,791.70	0.00
Gaming Inventory	3,596.80	3,117.90
	<u>124,950.85</u>	<u>50,238.01</u>
Total Current Assets	<u>1,739,886.84</u>	<u>905,144.16</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>(208,116.43)</u>	<u>(176,454.30)</u>
Total Fixed Assets	<u>36,005.17</u>	<u>78,274.24</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,775,892.01</u></u>	<u><u>\$ 983,418.40</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  
 October 31, 2020 and 2019

	Oct. 31, 2020	Oct. 31, 2019
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ (2,038.14)	\$ 169,926.67
Current Portion of Long Term Debt	28,156.20	0.00
Accrued Gaming Tax	68,679.33	16,083.67
Accrued Wages	8,308.26	24,125.37
Payroll Liabilities	3,428.93	1,339.36
Winner Withholding Payable	0.00	2,400.00
Unearned Revenue - Registration	222,661.31	0.00
	<u>329,195.89</u>	<u>213,875.07</u>
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	120,600.00	0.00
Less Current Portion of Long Term Debt	(28,156.20)	0.00
	<u>92,443.80</u>	<u>0.00</u>
Total Long Term Liabilities		
	<u>421,639.69</u>	<u>213,875.07</u>
Total Liabilities		
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	367,496.95	107,544.46
	<u>1,354,252.32</u>	<u>769,543.33</u>
Total Net Assets		
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 1,775,892.01</u></u>	<u><u>\$ 983,418.40</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prizeboards	\$ 0.00	\$ 0.00	\$ 424.00
Bingo	13,271.00	61,723.00	5,500.00
Blackjack & Paddlewheel	19,007.00	89,952.00	32,394.50
Daubers	296.00	664.00	450.00
Etabs	126,402.50	534,244.00	72,326.75
Gun Raffle Income Receipts	19,200.00	19,200.00	0.00
Gun Raffle Prizes	0.00	0.00	0.00
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	360.00	720.00	2,040.00
Meat Raffle Prizes	0.00	0.00	(1,247.05)
Pull Tabs	26,755.62	104,416.04	20,406.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	10,970.00	10,970.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	0.00	(1,699.10)
	<u>216,262.12</u>	<u>833,489.04</u>	<u>130,595.10</u>
 Total Net Gaming Proceeds			
	<u>216,262.12</u>	<u>833,489.04</u>	<u>130,595.10</u>
 Gaming Expenses - Direct			
Bingo Cards	627.30	1,727.27	1,118.65
Etab Expense	0.00	102,851.06	17,208.82
Gaming Licenses & Fees	0.00	(100.00)	0.00
Gaming Tax	26,277.38	68,874.38	24,342.65
Gaming Supplies	798.25	1,781.72	1,215.17
Payroll Taxes - Gaming	8,111.90	22,728.44	4,854.23
Pull Tabs Expense	2,613.92	3,729.41	215.00
Raffle Wheel Tickets	0.00	0.00	121.45
Rent - Gaming	7,685.00	29,590.00	5,860.00
Security	0.00	3,343.64	0.00
State of ND Gaming Stamp	0.00	0.00	3.50
Wages - Gaming	21,053.03	79,963.04	21,218.21
	<u>67,166.78</u>	<u>314,488.96</u>	<u>76,157.68</u>
 Total Gaming Expenses - Direct			
	<u>67,166.78</u>	<u>314,488.96</u>	<u>76,157.68</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019
Gaming Expenses - Indirect			
Accounting - Gaming	0.00	6,212.38	0.00
Background Checks - Gaming	0.00	45.00	0.00
Bank Service Charges - Gaming	0.00	0.00	3.50
Copier Lease - Gaming	151.45	479.15	204.74
Depreciation - Gaming	851.26	3,572.85	944.94
Health Insurance - Gaming	(454.20)	2,819.55	178.31
Insurance - Worker's Safety	75.76	303.04	0.00
Insurance - Gaming	163.51	1,582.64	0.00
Miscellaneous (Shared) - Gaming	0.00	10.31	(290.32)
Office Fit-up	0.00	0.00	162.01
Office Rent - Gaming	775.00	3,100.00	775.00
Office Supplies/Postage - Gaming	212.77	795.08	318.04
Office Telephone/Data - Gaming	375.00	1,035.72	194.79
Payroll Tax - Manager & Office	1,229.70	4,763.06	982.01
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	261.68	341.68	96.75
Wages - Manager & Office	10,644.78	48,948.83	8,342.25
Wages - Vacation, Train, Count	641.22	3,842.72	1,225.91
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
Payroll Expenses to Allocate	0.00	0.00	0.00
	14,927.93	75,078.51	13,137.93
Total Gaming Expenses - Indirect			
	82,094.71	389,567.47	89,295.61
Total Gaming Expenses			
Net Gaming Revenue	134,167.41	443,921.57	41,299.49

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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019
Program Revenue			
Charitable Donations	1,010.00	1,187.99	5,000.00
Bad Debt Expense	0.00	0.00	(2,000.00)
Advertising Sales	0.00	0.00	(400.00)
Apparel Sales Expenses	0.00	0.00	64.26
Contributions/Kickback Income	0.00	28.40	50.51
Dibs Receipts	0.00	(68.75)	400.00
Special Event Receipts	0.00	500.00	0.00
Hockey Camp Registration	0.00	26,831.85	33,075.93
Hockey Tryouts	0.00	0.00	2,560.00
Ice Time	0.00	280.00	(1,210.00)
Interest Income	0.00	39.67	0.00
Miscellaneous Receipts (Play-Up)	15.38	915.38	0.00
Pins - Hockey Receipts	0.00	32.50	0.00
Skating Treadmill Income	0.00	0.00	8.55
Tournament Income	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>
 Total Program Revenue	 <u>2,525.38</u>	 <u>31,247.04</u>	 <u>37,549.25</u>
 Program Expenses - Direct			
Training Camp Expenses	0.00	2,423.26	0.00
Equipment	4,920.45	9,373.49	242.82
Advertising - Hockey	584.38	1,588.79	2,302.66
Apparel - Hockey	202.34	752.34	41,556.50
Wages - Coaches	0.00	420.00	49.96
Travel & Expenses - Coaches	0.00	640.77	0.00
Depreciation - Hockey	2,271.33	9,334.66	2,627.57
Evaluators	3,400.00	3,400.00	2,135.92
Health Insurance - Hockey	0.00	0.00	584.82
Ice Time Expense	3,450.00	12,420.00	3,220.00
Miscellaneous - Hockey	0.00	820.28	(6.27)
Officials	0.00	0.00	250.00
Registration	0.00	500.00	0.00
Special Event	0.00	0.00	725.00
Staff Development	0.00	0.00	0.00
Tournament Entry Fees	0.00	350.00	1,055.00
Tournament Expenses	0.00	0.00	64.26
U S A Hockey & NDAHA	0.00	111.00	0.00
Wages - Hockey Director	<u>7,456.19</u>	<u>34,588.31</u>	<u>7,472.53</u>
 Total Program Expenses - Direct	 <u>22,284.69</u>	 <u>76,722.90</u>	 <u>62,280.77</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019
Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	74.24	0.00
Copier/Printing- Hockey	23.95	95.80	23.95
Insurance - ND Worker's Safety	75.76	303.04	0.00
Insurance - Hockey	163.51	1,582.63	0.00
Interest Expense - Hockey	0.00	125.11	0.00
Office Fit0up	0.00	0.00	162.01
Office Furniture	34.16	34.16	0.00
Office Rent - Hockey	775.00	3,100.00	775.00
Office Supplies/Postage - Hockey	55.82	908.20	451.67
Payroll Taxes - Office Staff	1,124.01	3,800.98	742.92
Professional Fees - Hockey	59.64	1,808.66	0.00
Software	545.10	1,658.05	256.23
Sports Engine Processing Fees	0.00	3,012.78	1,205.24
Telephone/Data - Hockey	0.00	435.69	219.78
Wages - Office Manager	3,236.26	12,840.67	4,684.05
(Gain)/Loss on Sale of Hockey Assets	0.00	1,168.75	0.00
	<u>6,093.21</u>	<u>30,948.76</u>	<u>8,520.85</u>
Total Program Expenses - Indirect			
	<u>6,093.21</u>	<u>30,948.76</u>	<u>8,520.85</u>
Total Program Expenses	<u>28,377.90</u>	<u>107,671.66</u>	<u>70,801.62</u>
Net Program Revenue/Expense	<u>(25,852.52)</u>	<u>(76,424.62)</u>	<u>(33,252.37)</u>
Change in Net Assets Without Restriction	<u>\$ 108,314.89</u>	<u>\$ 367,496.95</u>	<u>\$ 8,047.12</u>

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

## SUPPLEMENTAL INFORMATION

West Fargo Hockey Association, Inc.  
 Remaining Budget Analysis  
 For the Four Months Ended October 31, 2020

	Jul-Oct 2020	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo	\$ 61,723.00	\$ 110,000.00	\$ 48,277.00
Blackjack & Paddlewheel	89,952.00	283,000.00	193,048.00
Daubers	664.00	4,500.00	3,836.00
Etabs	534,244.00	980,000.00	445,756.00
Gun Raffle Receipts	19,200.00	240,000.00	220,800.00
Gun Raffle Prizes	10,260.00	(180,600.00)	(190,860.00)
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	104,416.04	258,000.00	153,583.96
Raffle Boards - Center Ice	1,340.00	5,000.00	3,660.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Other Raffles	10,970.00	0.00	(10,970.00)
Winter Raffle Receipts	0.00	195,000.00	195,000.00
Winter Raffle Prizes	0.00	(55,000.00)	(55,000.00)
Winter/Fall Raffle Prizes Exp	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Net Gaming Proceeds	833,489.04	1,888,050.00	1,054,560.96
	<hr/>	<hr/>	<hr/>
Gaming Expenses - Direct			
Bingo Cards	1,727.27	0.00	(1,727.27)
Etab Expense	102,851.06	235,200.00	132,348.94
Gaming Licenses & Fees	(100.00)	1,350.00	1,450.00
Gaming Tax	68,874.38	211,248.75	142,374.37
Gaming Supplies	1,781.72	126,700.00	124,918.28
Gun Raffle Advertising	0.00	1,000.00	1,000.00
Payroll Taxes - Gaming	22,728.44	71,362.50	48,634.06
Pull Tabs Expense	3,729.41	0.00	(3,729.41)
Raffle Wheel Tickets	0.00	0.00	0.00
Rent - Gaming	29,590.00	81,300.00	51,710.00
Security	3,343.64	25,775.00	22,431.36
State of ND Gaming Stamp	0.00	0.00	0.00
Wages - Gaming	79,963.04	259,500.00	179,536.96
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses - Direct	314,488.96	1,013,436.25	698,947.29
	<hr/>	<hr/>	<hr/>

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 Four Months Ended October 31, 2020

	Jul-Oct 2020	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	0.00
Accounting - Gaming	6,212.38	25,000.00	18,787.62
Background Checks - Gaming	45.00	500.00	455.00
Bank Service Charges - Gaming	0.00	250.00	250.00
Copier Lease - Gaming	479.15	2,000.00	1,520.85
Depreciation - Gaming	3,572.85	11,000.00	7,427.15
Health Insurance - Gaming	2,819.55	15,000.00	12,180.45
Insurance - Workers Comp	303.04	2,000.00	1,696.96
Insurance - Gaming	1,582.64	7,700.00	6,117.36
Miscellaneous (Shared) - Gaming	10.31	5,000.00	4,989.69
Office Rent - Gaming	3,100.00	9,300.00	6,200.00
Office Supplies/Postage - Gamin	795.08	3,500.00	2,704.92
Office Telephone/Data - Gaming	1,035.72	2,600.00	1,564.28
Office Supplies - Computer Hardw	0.00	2,500.00	0.00
Payroll Tax - Manager & Office	4,763.06	14,300.00	9,536.94
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	341.68	2,000.00	1,658.32
Uniforms - Gaming	0.00	5,000.00	5,000.00
Bonus - Manager & Office	7,500.00	0.00	(7,500.00)
Wages - Manager & Office	41,448.83	130,000.00	88,551.17
Wages - Vacation, Train, Count	3,842.72	10,000.00	6,157.28
Gain/Loss on Sale of Assets	(2,830.31)	0.00	2,830.31
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses - Indirect	75,078.51	251,650.00	173,071.49
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses	389,567.47	1,265,086.25	872,018.78
	<hr/>	<hr/>	<hr/>
Net Gaming Revenue	443,921.57	622,963.75	182,542.18
	<hr/>	<hr/>	<hr/>
COVID Adjustment - 10%	0.00	(62,296.38)	0.00
	<hr/>	<hr/>	<hr/>
Adjusted Net Gaming Revenue	443,921.57	560,667.37	182,542.18
	<hr/>	<hr/>	<hr/>

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 Four Months Ended October 31, 2020

	Jul-Oct 2020	Budget	Remaining
<b>Program Revenue</b>			
Charitable Contributions	1,187.99	0.00	(1,187.99)
Dashboards & Wallboards	0.00	17,000.00	17,000.00
Apparel Sales Receipts	0.00	5,000.00	5,000.00
Contributions/Kickback Income	28.40	10,000.00	9,971.60
Dibs Income	(68.75)	5,000.00	5,068.75
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Special Event Proceeds	500.00	0.00	(500.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration	26,831.85	43,800.00	16,968.15
Total Hockey Registration	0.00	248,000.00	248,000.00
Ice Time	280.00	15,000.00	14,720.00
Interest Receipts	39.67	150.00	110.33
Miscellaneous Receipts (Play-Up)	915.38	0.00	(915.38)
Pins - Hockey Receipts	32.50	0.00	(32.50)
State Tournament	0.00	15,000.00	15,000.00
Tournament Income	1,500.00	0.00	(1,500.00)
	<u>31,247.04</u>	<u>348,950.00</u>	<u>317,702.96</u>
<b>Total Program Revenue</b>			
	<u>31,247.04</u>	<u>348,950.00</u>	<u>317,702.96</u>
<b>Program Expenses - Direct</b>			
Training Camp Expenses	2,423.26	0.00	(2,423.26)
Equipment Repairs	9,373.49	2,500.00	(6,873.49)
Advertising - Hockey	1,588.79	5,000.00	3,411.21
Apparel - Hockey	752.34	3,000.00	2,247.66
Payroll Taxes - Hockey	0.00	17,500.00	17,500.00
Wages - Coaches	420.00	190,000.00	189,580.00
Coaches Travel & Expense	640.77	0.00	(640.77)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	9,334.66	30,000.00	20,665.34
Evaluators	3,400.00	3,000.00	(400.00)
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	12,420.00	250,000.00	237,580.00
Miscellaneous - Hockey Signage	820.28	1,000.00	179.72
Misc. Membership/Recruitment	0.00	2,500.00	2,500.00
New Jerseys	0.00	5,000.00	5,000.00
Officials	0.00	30,000.00	30,000.00
Officials/Misc-Tournament Hosting	500.00	3,000.00	2,500.00
Participation Gifts	0.00	1,500.00	1,500.00
Registration	0.00	18,000.00	18,000.00
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Supplies - Hockey	0.00	8,000.00	8,000.00

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 Four Months Ended October 31, 2020

	Jul-Oct 2020	Budget	Remaining
Tournament Entry Fees	350.00	100,000.00	99,650.00
Tournaments - State Entries	0.00	5,000.00	5,000.00
Pins - Hockey Expenses - Tourney	0.00	1,750.00	1,750.00
USA Hockey & NDAHA	111.00	800.00	689.00
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	29,588.31	0.00	(29,588.31)
	<u>76,722.90</u>	<u>714,250.00</u>	<u>637,527.10</u>
<b>Total Program Expenses - Direct</b>			
<b>Program Expenses - Indirect</b>			
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	0.00	2,500.00	2,500.00
Copier/Printing- Hockey	95.80	650.00	554.20
Insurance-Workers Comp	303.04	2,500.00	2,196.96
Insurance - Hockey	1,582.63	2,500.00	917.37
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	34.16	0.00	(34.16)
Office Rent - Hockey	3,100.00	10,000.00	6,900.00
Office Supplies/Postage - Hockey	908.20	1,500.00	591.80
Payroll Taxes - Office Staff	3,800.98	0.00	(3,800.98)
Professional Fees - Hockey	1,808.66	10,000.00	8,191.34
Software	1,658.05	1,000.00	(658.05)
Sports Engine Processing Fees	3,012.78	2,500.00	(512.78)
Telephone/Data - Hockey	435.69	2,600.00	2,164.31
Wages - Business Manager	12,840.67	0.00	(12,840.67)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	<u>30,948.76</u>	<u>39,000.00</u>	<u>9,219.99</u>
<b>Total Program Expenses - Indirect</b>			
<b>Total Program Expenses</b>	<u>107,671.66</u>	<u>753,250.00</u>	<u>646,747.09</u>
<b>Net Program Revenue/Expense</b>	<u>(76,424.62)</u>	<u>(404,300.00)</u>	<u>(329,044.13)</u>
<b>Change in Net Assets</b>	<u>\$ 367,496.95</u>	<u>\$ 218,663.75</u>	<u>\$ (146,501.95)</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 2,229.00	\$ 2,229.00	\$ 0.00	\$ 14,000.00	\$ 11,771.00
Etabs	23,259.25	53,345.25	2,683.50	47,500.00	(5,845.25)
Pulltabs	684.00	5,565.00	1,484.00	21,000.00	15,435.00
	<u>26,172.25</u>	<u>61,139.25</u>	<u>4,167.50</u>	<u>82,500.00</u>	<u>21,360.75</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	0.00	5,660.46	673.86	11,400.00	5,739.54
Gaming Tax	1,312.10	3,847.82	853.55	9,075.00	5,227.18
Gaming Supplies	0.00	0.00	0.00	7,500.00	7,500.00
Payroll Taxes - Gaming	0.00	0.68	324.49	3,575.00	3,574.32
Pull Tabs Expense	0.00	292.04	0.00	0.00	(292.04)
Rent - Gaming	300.00	1,200.00	300.00	3,600.00	2,400.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	0.00	51.52	0.00	2,150.00	2,098.48
Wages-Gaming	0.00	3.50	1,228.44	13,000.00	12,996.50
	<u>1,612.10</u>	<u>11,056.02</u>	<u>3,380.34</u>	<u>50,450.00</u>	<u>39,393.98</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 24,560.15</u>	<u>\$ 50,083.23</u>	<u>\$ 787.16</u>	<u>\$ 32,050.00</u>	<u>\$ (18,033.23)</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 - Brewtus Brickhouse

For the One and Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ 12,359.00
Pull Tabs	0.00	0.00	4,905.00
Winter/Fall Raffle Prizes Exp	<u>0.00</u>	<u>0.00</u>	<u>(1,699.10)</u>
Total Net Gaming Proceeds	<u>0.00</u>	<u>0.00</u>	<u>15,564.90</u>
Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	2,579.99
Payroll Taxes - Gaming	0.00	0.00	789.40
Pull Tabs Expense	0.00	0.00	0.00
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	0.00
State of ND Gaming Stamp	0.00	0.00	0.00
Wages - Gaming	<u>0.00</u>	<u>0.00</u>	<u>2,848.92</u>
Total Gaming Expenses - Direct	<u>0.00</u>	<u>0.00</u>	<u>6,893.31</u>
Net Gaming Revenue/Expense	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 8,671.59</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 - Fort Noks

For the One and Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 801.00	\$ 801.00	\$ 0.00	\$ 0.00	\$ (801.00)
Blackjack & Paddlewheel	1,493.00	12,982.00	7,483.50	65,000.00	52,018.00
Etabs	12,188.25	12,188.25	0.00	0.00	(12,188.25)
Pull Tabs	<u>1,331.62</u>	<u>3,050.62</u>	<u>932.00</u>	<u>16,000.00</u>	<u>12,949.38</u>
 Total Net Gaming Proceeds	 <u>15,813.87</u>	 <u>29,021.87</u>	 <u>8,415.50</u>	 <u>81,000.00</u>	 <u>51,978.13</u>
 Gaming Expenses - Direct					
Etab Expense	0.00	0.00	28.63	0.00	0.00
Gaming Tax	667.13	1,727.63	1,590.25	8,910.00	7,182.37
Gaming Supplies	0.00	0.00	0.00	3,000.00	3,000.00
Payroll Taxes - Gaming	1,063.44	2,415.11	483.16	6,875.00	4,459.89
Pull Tabs Expense	242.80	187.95	0.00	0.00	(187.95)
Rent - Gaming	475.00	1,900.00	475.00	5,700.00	3,800.00
Security	0.00	270.48	0.00	2,700.00	2,429.52
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	1,822.78	6,317.67	1,866.05	25,000.00	18,682.33
Gaming Expenses - Direct - Other	<u>44.78</u>	<u>44.78</u>	<u>0.00</u>	<u>0.00</u>	<u>(44.78)</u>
 Total Gaming Expenses - Direct	 <u>4,315.93</u>	 <u>12,863.62</u>	 <u>4,443.09</u>	 <u>52,335.00</u>	 <u>39,471.38</u>
 Net Gaming Revenue/Expense	 <u>\$ 11,497.94</u>	 <u>\$ 16,158.25</u>	 <u>\$ 3,972.41</u>	 <u>\$ 28,665.00</u>	 <u>\$ 12,506.75</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 - Hooligans

For the One and Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 1,657.00	\$ 1,657.00	\$ 0.00	\$ 0.00	\$ (1,657.00)
Blackjack & Paddlewheel	1,413.00	13,548.00	0.00	50,000.00	36,452.00
Etabs	20,100.25	110,831.25	0.00	150,000.00	39,168.75
Meat Raffle Receipts	0.00	360.00	0.00	15,000.00	14,640.00
Pull Tabs	3,353.00	20,872.00	0.00	30,000.00	9,128.00
Other Raffles	277.00	277.00	0.00	0.00	(277.00)
	<u>26,800.25</u>	<u>147,545.25</u>	<u>0.00</u>	<u>245,000.00</u>	<u>97,454.75</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	0.00	23,212.10	0.00	36,000.00	12,787.90
Gaming Tax	4,926.64	13,846.03	0.00	26,950.00	13,103.97
Gaming Supplies	75.84	83.22	0.00	20,000.00	19,916.78
Payroll Taxes - Gaming	1,370.80	4,014.75	0.00	6,875.00	2,860.25
Pull Tabs Expense	626.92	982.37	0.00	0.00	(982.37)
Rent	975.00	3,900.00	0.00	12,900.00	9,000.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	0.00	515.20	0.00	4,075.00	3,559.80
Wages-Gaming	2,540.27	10,239.96	0.00	25,000.00	14,760.04
Gaming Expenses - Direct - Other	256.13	256.13	0.00	0.00	(256.13)
	<u>10,771.60</u>	<u>57,049.76</u>	<u>0.00</u>	<u>131,950.00</u>	<u>74,900.24</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 16,028.65</u>	<u>\$ 90,495.49</u>	<u>\$ 0.00</u>	<u>\$ 113,050.00</u>	<u>\$ 22,554.51</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 297.00	\$ 297.00	\$ 0.00	\$ 0.00	\$ (297.00)
Blackjack & Paddlewheel	180.00	3,755.00	1,286.00	5,000.00	1,245.00
Daubers	59.00	59.00	0.00	0.00	(59.00)
Etabs	1,797.50	15,114.50	3,209.00	40,000.00	24,885.50
Hunting Raffle Receipts	0.00	0.00	0.00	0.00	0.00
Meat Raffle Receipts	0.00	0.00	0.00	500.00	500.00
Meat Raffle Prizes	0.00	0.00	0.00	0.00	0.00
Pull Tabs	444.00	3,318.37	849.00	5,000.00	1,681.63
Raffle Boards	0.00	0.00	0.00	0.00	0.00
Winter Raffles	0.00	0.00	0.00	0.00	0.00
	<u>2,777.50</u>	<u>22,543.87</u>	<u>5,344.00</u>	<u>50,500.00</u>	<u>27,956.13</u>
<b>Total Net Gaming Proceeds</b>					
	<u>2,777.50</u>	<u>22,543.87</u>	<u>5,344.00</u>	<u>50,500.00</u>	<u>27,956.13</u>
<b>Gaming Expenses - Direct</b>					
Etab Expense	0.00	3,733.31	772.00	9,600.00	5,866.69
Gaming Tax	853.59	1,965.94	935.11	5,555.00	3,589.06
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Meat Raffle	0.00	0.00	0.00	0.00	0.00
Winter Raffle	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Gaming	327.83	917.92	163.04	3,025.00	2,107.08
Pull Tabs Expense	0.00	(12.59)	0.00	0.00	12.59
Raffle Wheel Tickets	0.00	0.00	0.00	0.00	0.00
Rent - Gaming	500.00	2,000.00	500.00	9,300.00	7,300.00
Security	0.00	278.20	0.00	1,475.00	1,196.80
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	660.06	2,484.02	630.22	11,000.00	8,515.98
	<u>2,341.48</u>	<u>11,366.80</u>	<u>3,000.37</u>	<u>41,805.00</u>	<u>30,438.20</u>
<b>Total Gaming Expenses - Direct</b>					
	<u>2,341.48</u>	<u>11,366.80</u>	<u>3,000.37</u>	<u>41,805.00</u>	<u>30,438.20</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 436.02</u>	<u>\$ 11,177.07</u>	<u>\$ 2,343.63</u>	<u>\$ 8,695.00</u>	<u>\$ (2,482.07)</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 - M J Saloon

For the One and Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 0.00	\$ 424.00	\$	\$ 0.00
Bingo	6,556.00	55,008.00	5,500.00	110,000.00	54,992.00
Blackjack & Paddlewheel	7,591.00	18,720.00	324.00	25,000.00	6,280.00
Daubers	237.00	605.00	450.00	4,500.00	3,895.00
Etabs	34,857.25	129,925.00	31,226.25	300,000.00	170,075.00
Pull tabs	7,841.00	22,612.00	4,357.00	70,000.00	47,388.00
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Other Gaming Income	<u>493.00</u>	<u>493.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(493.00)</u>
<b>Total Net Gaming Proceeds</b>	<u><b>57,575.25</b></u>	<u><b>227,363.00</b></u>	<u><b>42,281.25</b></u>	<u><b>513,250.00</b></u>	<u><b>285,887.00</b></u>
Gaming Expenses - Direct					
Bingo Cards	627.30	1,727.27	1,118.65	0.00	(1,727.27)
Etab Expense	0.00	23,121.71	6,953.22	72,000.00	48,878.29
Gaming Tax	7,744.65	18,730.99	7,858.26	56,457.50	37,726.51
Gaming Supplies	279.50	805.99	683.04	42,500.00	41,694.01
Miscellaneous - Gaming	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Gaming	2,045.50	6,027.64	1,653.65	31,625.00	25,597.36
Pull Tabs Expense	921.80	811.01	0.00	0.00	(811.01)
Rent - Gaming	2,135.00	8,540.00	2,135.00	19,200.00	10,660.00
Security	0.00	669.76	0.00	5,000.00	4,330.24
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	<u>10,044.80</u>	<u>37,486.63</u>	<u>9,442.40</u>	<u>115,000.00</u>	<u>77,513.37</u>
<b>Total Gaming Expenses - Direct</b>	<u><b>23,798.55</b></u>	<u><b>97,921.00</b></u>	<u><b>29,844.22</b></u>	<u><b>341,932.50</b></u>	<u><b>244,011.50</b></u>
<b>Net Gaming Revenue/Expense</b>	<u><b>\$ 33,776.70</b></u>	<u><b>\$ 129,442.00</b></u>	<u><b>\$ 12,437.03</b></u>	<u><b>\$ 171,317.50</b></u>	<u><b>\$ 41,875.50</b></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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 1,670.00	\$ 1,670.00	\$ 0.00	\$ 0.00	\$ (1,670.00)
Blackjack & Paddlewheel	3,883.00	23,679.00	3,937.00	40,000.00	16,321.00
Daubers	0.00	0.00	0.00	0.00	0.00
Etabs	19,247.25	70,848.00	16,992.50	170,000.00	99,152.00
Meat Raffle Proceeds	0.00	0.00	2,040.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	(1,247.05)	0.00	0.00
Winter Raffle Proceeds	0.00	0.00	0.00	195,000.00	195,000.00
Winter Raffle Prizes	0.00	0.00	0.00	(5,600.00)	(5,600.00)
Pull Tabs	5,133.00	18,123.00	1,665.00	5,000.00	(13,123.00)
Raffle Board-Gun Raffle Income	0.00	1,340.00	0.00	0.00	(1,340.00)
Other Raffles	682.00	682.00	0.00	0.00	(682.00)
	<u>30,615.25</u>	<u>116,342.00</u>	<u>23,387.45</u>	<u>421,400.00</u>	<u>305,058.00</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	0.00	14,659.47	3,721.12	40,800.00	26,140.53
Gaming Tax	4,171.08	11,474.72	4,382.72	53,020.00	41,545.28
Gaming Supplies	53.96	70.47	0.00	20,000.00	19,929.53
Payroll Taxes - Gaming	1,180.74	3,132.28	650.15	7,562.50	4,430.22
Pull Tabs Expense	208.70	224.56	0.00	0.00	(224.56)
Raffle Wheel Tickets	0.00	0.00	121.45	0.00	0.00
Rent - Gaming	1,325.00	3,650.00	775.00	12,900.00	9,250.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	0.00	515.20	0.00	4,075.00	3,559.80
Wages - Gaming	2,059.86	7,730.92	2,360.47	27,500.00	19,769.08
Gaming Expenses - Direct - Other	59.95	59.95	0.00	0.00	(59.95)
Payroll Expenses To Allocate	355.29	355.29	0.00	0.00	(355.29)
	<u>9,414.58</u>	<u>41,872.86</u>	<u>12,010.91</u>	<u>166,007.50</u>	<u>124,134.64</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 21,200.67</u>	<u>\$ 74,469.14</u>	<u>\$ 11,376.54</u>	<u>\$ 255,392.50</u>	<u>\$ 180,923.36</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 941.00	\$ 941.00	\$ 0.00	\$ 0.00	\$ (941.00)
Blackjack & Paddlewheel	748.00	14,681.00	7,005.00	50,000.00	35,319.00
Etabs	11,400.00	91,979.75	18,215.50	225,000.00	133,020.25
Pull Tabs	6,006.00	19,810.05	6,214.00	55,000.00	35,189.95
Other Raffles	<u>6,470.00</u>	<u>6,470.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,470.00)</u>
 Total Net Gaming Proceeds	 <u>25,565.00</u>	 <u>133,881.80</u>	 <u>31,434.50</u>	 <u>330,000.00</u>	 <u>196,118.20</u>
 Gaming Expenses - Direct					
Etab Expense	0.00	19,812.50	5,059.99	54,000.00	34,187.50
Gaming Tax	4,352.78	11,465.01	5,636.72	36,300.00	24,834.99
Gaming Supplies	0.00	419.13	532.13	24,500.00	24,080.87
Payroll Taxes - Gaming	1,425.07	4,170.34	723.86	8,250.00	4,079.66
Pull Tabs Expense	613.70	1,040.08	215.00	0.00	(1,040.08)
Rent - Gaming	1,000.00	4,000.00	1,000.00	14,100.00	10,100.00
Security	0.00	644.00	0.00	4,150.00	3,506.00
State of ND Gaming Stamp	0.00	0.00	3.50	150.00	150.00
Wages - Gaming	2,591.69	10,386.16	2,531.66	30,000.00	19,613.84
Gaming Expenses - Direct - Other	<u>28.09</u>	<u>28.09</u>	<u>0.00</u>	<u>0.00</u>	<u>(28.09)</u>
 Total Gaming Expenses - Direct	 <u>10,011.33</u>	 <u>51,965.31</u>	 <u>15,702.86</u>	 <u>171,450.00</u>	 <u>119,484.69</u>
 Net Gaming Revenue/Expense	 <u>\$ 15,553.67</u>	 <u>\$ 81,916.49</u>	 <u>\$ 15,731.64</u>	 <u>\$ 158,550.00</u>	 <u>\$ 76,633.51</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 19,200.00	\$ 19,200.00	\$ 0.00	\$ 240,000.00	\$ 220,800.00
Gun Raffle Prizes Exp	0.00	0.00	0.00	(180,600.00)	(180,600.00)
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>19,200.00</u>	<u>19,200.00</u>	<u>0.00</u>	<u>81,900.00</u>	<u>62,700.00</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	(100.00)	0.00	0.00	100.00
Gaming Tax	0.00	0.00	506.05	5,906.25	5,906.25
Payroll Taxes - Gaming	0.00	0.00	66.48	0.00	0.00
Gun Raffle Advertising	0.00	0.00	0.00	1,000.00	1,000.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	0.00	0.00	310.05	0.00	0.00
	<u>0.00</u>	<u>(100.00)</u>	<u>882.58</u>	<u>7,056.25</u>	<u>7,156.25</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 19,200.00</u>	<u>\$ 19,300.00</u>	<u>\$ (882.58)</u>	<u>\$ 74,843.75</u>	<u>\$ 55,543.75</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 Four Months Ended October 31, 2020 and One Month Ended October 31, 2019

	Oct. 2020	July-Oct. 2020	Oct. 2019	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Bingo	\$ 1,349.00	\$ 1,349.00	\$ 0.00	\$ 0.00	\$ (1,349.00)
Blackjack & Paddlewheel	1,470.00	358.00	0.00	14,000.00	13,642.00
Etabs	3,552.75	50,012.00	0.00	47,500.00	(2,512.00)
Meat Raffle Income Receipts	360.00	360.00	0.00	0.00	(360.00)
Pull Tabs	1,963.00	11,065.00	0.00	21,000.00	9,935.00
Other Raffles	3,048.00	3,048.00	0.00	0.00	(3,048.00)
	<u>11,742.75</u>	<u>66,192.00</u>	<u>0.00</u>	<u>82,500.00</u>	<u>16,308.00</u>
<b>Total Net Gaming Proceeds</b>					
<b>Gaming Expenses - Direct</b>					
Etab Expense	0.00	12,651.51	0.00	11,400.00	(1,251.51)
Gaming Tax	2,249.41	5,816.24	0.00	9,075.00	3,258.76
Gaming Supplies	0.00	13.96	0.00	7,500.00	7,486.04
Payroll Taxes - Gaming	698.52	2,049.72	0.00	3,575.00	1,525.28
Pull Tabs Expense	0.00	203.99	0.00	0.00	(203.99)
Rent - Gaming	975.00	4,400.00	0.00	3,600.00	(800.00)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	0.00	399.28	0.00	2,150.00	1,750.72
Wages-Gaming	978.28	4,958.89	0.00	13,000.00	8,041.11
	<u>4,901.21</u>	<u>30,493.59</u>	<u>0.00</u>	<u>50,450.00</u>	<u>19,956.41</u>
<b>Total Gaming Expenses - Direct</b>					
<b>Net Gaming Revenue/Expense</b>	<u>\$ 6,841.54</u>	<u>\$ 35,698.41</u>	<u>\$ 0.00</u>	<u>\$ 32,050.00</u>	<u>\$ (3,648.41)</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  
 November 30, 2020 and 2019

	Nov. 30, 2020	Nov. 30, 2019
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 190,731.00	\$ 133,200.00
WSB-Club Account	335,723.71	204,097.75
WSB-Gaming Account	654,427.39	236,979.43
WSB-Trust Account	284,169.40	162,269.26
WSB-Future Savings Account	157,434.33	157,316.21
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	<u>1,622,614.72</u>	<u>893,991.54</u>
Accounts Receivable		
Misc. Receivable	350.00	0.00
Advertising Receivable	900.00	15,350.00
Dibs Receivable	<u>3,221.25</u>	<u>40.00</u>
Total Accounts Receivable	<u>4,471.25</u>	<u>15,390.00</u>
Other Current Assets		
Prepaid Insurance	983.83	0.00
Prepaid Payroll/Tax Liabilities	0.00	341.70
Prepaid Raffle Expenses	0.00	18,300.00
Prepaid Rent	7,585.00	3,725.00
Prepaid Tournament Expenses	108,791.70	0.00
Gaming Inventory	<u>3,596.80</u>	<u>3,117.90</u>
Total Other Current Assets	<u>120,957.33</u>	<u>25,484.60</u>
Total Current Assets	<u>1,748,043.30</u>	<u>934,866.14</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>(211,215.07)</u>	<u>(180,026.81)</u>
Total Fixed Assets	<u>32,906.53</u>	<u>74,701.73</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,780,949.83</u></u>	<u><u>\$ 1,009,567.87</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  
 November 30, 2020 and 2019

	Nov. 30, 2020	Nov. 30, 2019
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ (2,038.14)	\$ 189,069.49
Current Portion of Long Term Debt	30,373.56	0.00
Accrued Gaming Tax	94,778.66	32,167.34
Accrued Wages	11,632.48	9,682.00
Child Support Payable	165.05	0.00
Payroll Liabilities	12,575.63	2,989.18
Unearned Revenue - Registration	245,081.30	0.00
	<u>392,568.54</u>	<u>233,908.01</u>
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	120,600.00	0.00
Less Current Portion of Long Term Debt	(30,373.56)	0.00
	<u>90,226.44</u>	<u>0.00</u>
Total Long Term Liabilities		
	<u>482,794.98</u>	<u>233,908.01</u>
Total Liabilities		
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	311,399.48	113,660.99
	<u>1,298,154.85</u>	<u>775,659.86</u>
Total Net Assets		
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>\$ 1,780,949.83</u></u>	<u><u>\$ 1,009,567.87</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prizeboards	\$ 0.00	\$ 0.00	\$ 380.00
Bingo	11,696.31	73,419.31	11,478.00
Blackjack & Paddlewheel	24,494.00	114,446.00	31,081.00
Daubers	(43.36)	620.64	472.00
Etabs	122,280.75	656,524.75	73,746.00
Gun Raffle Income Receipts	0.00	19,200.00	0.00
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	720.00	1,200.00
Meat Raffle Prizes	0.00	0.00	(1,068.74)
Pull Tabs	20,663.00	125,079.04	21,515.00
Raffle Board Receipts	0.00	1,340.00	0.00
Other Raffles	7,993.75	18,963.75	0.00
Winter/Fall Raffle Prizes Exp	<u>(35,994.13)</u>	<u>(35,994.13)</u>	<u>0.00</u>
 Total Net Gaming Proceeds	 <u>151,090.32</u>	 <u>984,579.36</u>	 <u>138,803.26</u>
 Gaming Expenses - Direct			
Prize Board Prizes	400.00	400.00	0.00
Bingo Cards	0.00	1,727.27	1,001.05
Etab Expense	71,006.73	173,857.79	15,344.71
Gaming Licenses & Fees	0.00	(100.00)	0.00
Gaming Tax	26,099.33	94,973.71	16,083.67
Gaming Supplies	1,838.34	3,620.06	102.00
Payroll Taxes - Gaming	4,914.77	27,643.21	7,652.36
Pull Tabs Expense	1,742.49	5,471.90	996.10
Rent - Gaming	7,685.00	37,275.00	5,860.00
Security	3,032.46	6,376.10	3,868.00
State of ND Gaming Stamp	0.00	0.00	14.70
Wages - Gaming	<u>17,485.19</u>	<u>97,448.23</u>	<u>19,251.28</u>
 Total Gaming Expenses - Direct	 <u>134,204.31</u>	 <u>448,693.27</u>	 <u>71,615.87</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019
Gaming Expenses - Indirect			
Accounting - Gaming	0.00	6,212.38	2,664.05
Background Checks - Gaming	0.00	45.00	105.00
Copier Lease - Gaming	105.67	584.82	184.28
Depreciation - Gaming	851.26	4,424.11	944.94
Health Insurance - Gaming	2,736.50	5,556.05	770.72
Insurance - Worker's Safety	75.76	378.80	0.00
Insurance - Gaming	163.50	1,746.14	0.00
Miscellaneous (Shared) - Gaming	0.00	10.31	1,211.26
Office Rent - Gaming	1,550.00	4,650.00	775.00
Office Supplies/Postage - Gaming	49.60	844.68	518.10
Office Telephone/Data - Gaming	418.36	1,454.08	194.79
Payroll Tax - Manager & Office	780.49	5,543.55	1,301.72
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	0.00	341.68	854.17
Uniforms - Gaming	435.40	435.40	0.00
Bonus - Manager & Office	0.00	7,500.00	0.00
Wages - Manager & Office	10,763.49	52,212.32	10,029.62
Wages - Vacation, Train, Count	21.07	3,863.79	864.10
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
Payroll Expenses to Allocate	0.00	0.00	0.00
	<u>17,951.10</u>	<u>93,029.61</u>	<u>20,417.75</u>
Total Gaming Expenses - Indirect			
	<u>152,155.41</u>	<u>541,722.88</u>	<u>92,033.62</u>
Total Gaming Expenses			
Net Gaming Revenue	<u>(1,065.09)</u>	<u>442,856.48</u>	<u>46,769.64</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019
Program Revenue			
Charitable Donations	500.00	1,687.99	0.00
Advertising Sales	0.00	0.00	11,450.00
Apparel Sales Income	0.00	0.00	4,008.00
Apparel Sales Expenses	0.00	0.00	(300.00)
Contributions/Kickback Income	0.00	28.40	68.54
Dibs Receipts	0.00	(68.75)	0.00
Special Event Receipts	0.00	500.00	0.00
Hockey Camp Registration	0.00	26,831.85	4,244.18
Ice Time	0.00	280.00	0.00
Interest Income	0.00	39.67	0.00
Misc Income	0.00	915.38	0.00
Pins - Hockey Receipts	(2,660.62)	(2,628.12)	(119.75)
Tournament Income	0.00	1,500.00	0.00
	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
 Total Program Revenue	 <u>(2,160.62)</u>	 <u>29,086.42</u>	 <u>19,350.97</u>
 Program Expenses - Direct			
Hockey Equipment - Jerseys	3,663.60	3,663.60	0.00
Training Camp Expenses	0.00	2,423.26	0.00
Equipment	2,054.24	11,427.73	2,910.00
Advertising - Hockey	0.00	1,588.79	0.00
Apparel - Hockey	3,314.96	4,067.30	505.07
Payroll Taxes - Hockey	1,158.54	1,158.54	0.00
Payroll Taxes - Coaches	0.00	0.00	356.50
Wages - Coaches	7,088.57	7,508.57	5,492.71
Travel & Expenses - Coaches	375.39	1,016.16	255.06
Coaches - Other	593.38	593.38	0.00
Depreciation - Hockey	2,247.38	11,582.04	2,627.57
Evaluators	1,274.15	4,674.15	500.00
Health Insurance - Hockey	0.00	0.00	584.82
Ice Time Expense	8,850.00	21,270.00	19,740.00
Merchant Deposit Fees	0.00	0.00	13.28
Miscellaneous - Hockey	119.71	939.99	0.00
Officials	4,101.20	4,101.20	5,707.00
Registration	0.00	500.00	0.00
Special Event	0.00	0.00	600.00
Staff Development	0.00	0.00	473.00
Supplies - Hockey	716.07	716.07	596.17
Tournament Entry Fees	4,800.00	5,150.00	4,260.68
U S A Hockey & NDAHA	0.00	111.00	979.00
Wages - Hockey Director	6,734.62	41,322.93	7,005.49
	<u>6,734.62</u>	<u>41,322.93</u>	<u>7,005.49</u>
 Total Program Expenses - Direct	 <u>47,091.81</u>	 <u>123,814.71</u>	 <u>52,606.35</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019
Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	74.24	0.00
Copier/Printing- Hockey	129.63	225.43	23.95
Insurance - ND Worker's Safety	75.76	378.80	0.00
Insurance - Hockey	163.50	1,746.13	0.00
Interest Expense - Hockey	0.00	125.11	0.00
Office Furniture	0.00	34.16	0.00
Office Rent - Hockey	1,550.00	4,650.00	775.00
Office Supplies/Postage - Hockey	0.00	908.20	59.98
Payroll Taxes - Office Staff	0.00	3,800.98	1,115.31
Professional Fees - Hockey	0.00	1,808.66	803.35
Software	0.00	1,658.05	969.28
Sports Engine Processing Fees	0.00	3,012.78	31.37
Telephone/Data - Hockey	193.36	629.05	219.78
Wages - Office Manager	3,667.70	16,508.37	3,399.71
(Gain)/Loss on Sale of Hockey Assets	0.00	1,168.75	0.00
	<u>5,779.95</u>	<u>36,728.71</u>	<u>7,397.73</u>
Total Program Expenses - Indirect			
	<u>52,871.76</u>	<u>160,543.42</u>	<u>60,004.08</u>
Total Program Expenses			
Net Program Revenue/Expense	<u>(55,032.38)</u>	<u>(131,457.00)</u>	<u>(40,653.11)</u>
Change in Net Assets Without Restriction	<u>\$ (56,097.47)</u>	<u>\$ 311,399.48</u>	<u>\$ 6,116.53</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 Five Months Ended November 30, 2020

	Jul-Nov 2020	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prize Boards	\$ 0.00	\$ 0.00	\$ 0.00
Bingo	73,419.31	110,000.00	36,580.69
Blackjack & Paddlewheel	114,446.00	283,000.00	168,554.00
Daubers	620.64	4,500.00	3,879.36
Etabs	656,524.75	980,000.00	323,475.25
Gun Raffle Receipts	19,200.00	240,000.00	220,800.00
Gun Raffle Prizes	0.00	(180,600.00)	(180,600.00)
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	125,079.04	258,000.00	132,920.96
Raffle Boards - Center Ice	1,340.00	5,000.00	3,660.00
Raffle Boards - Gun Raffle	0.00	17,500.00	17,500.00
Other Raffles	18,963.75	0.00	(18,963.75)
Winter Raffle Receipts	0.00	195,000.00	195,000.00
Winter Raffle Prizes	0.00	(55,000.00)	(55,000.00)
Winter/Fall Raffle Prizes Exp	(35,994.13)	0.00	35,994.13
	<u>984,579.36</u>	<u>1,888,050.00</u>	<u>903,470.64</u>
 Total Net Gaming Proceeds			
	<u>984,579.36</u>	<u>1,888,050.00</u>	<u>903,470.64</u>
 Gaming Expenses - Direct			
Prize Board Prizes	400.00	0.00	(400.00)
Bingo Cards	1,727.27	0.00	(1,727.27)
Etab Expense	173,857.79	235,200.00	61,342.21
Gaming Licenses & Fees	(100.00)	1,350.00	1,450.00
Gaming Tax	94,973.71	211,248.75	116,275.04
Gaming Supplies	3,620.06	126,700.00	123,079.94
Gun Raffle Advertising	0.00	1,000.00	1,000.00
Payroll Taxes - Gaming	27,643.21	71,362.50	43,719.29
Pull Tabs Expense	5,471.90	0.00	(5,471.90)
Raffle Wheel Tickets	0.00	0.00	0.00
Rent - Gaming	37,275.00	81,300.00	44,025.00
Security	6,376.10	25,775.00	19,398.90
State of ND Gaming Stamp	0.00	0.00	0.00
Wages - Gaming	97,448.23	259,500.00	162,051.77
	<u>448,693.27</u>	<u>1,013,436.25</u>	<u>564,742.98</u>
 Total Gaming Expenses - Direct			
	<u>448,693.27</u>	<u>1,013,436.25</u>	<u>564,742.98</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 Five Months Ended November 30, 2020

	Jul-Nov 2020	Budget	Remaining
Gaming Expenses - Indirect			
Advertising	0.00	1,000.00	0.00
Accounting - Gaming	6,212.38	25,000.00	18,787.62
Background Checks - Gaming	45.00	500.00	455.00
Bank Service Charges - Gaming	0.00	250.00	250.00
Copier Lease - Gaming	584.82	2,000.00	1,415.18
Depreciation - Gaming	4,424.11	11,000.00	6,575.89
Health Insurance - Gaming	5,556.05	15,000.00	9,443.95
Insurance - Workers Comp	378.80	2,000.00	1,621.20
Insurance - Gaming	1,746.14	7,700.00	5,953.86
Miscellaneous (Shared) - Gaming	10.31	5,000.00	4,989.69
Office Rent - Gaming	4,650.00	9,300.00	4,650.00
Office Supplies/Postage - Gamin	844.68	3,500.00	2,655.32
Office Telephone/Data - Gaming	1,454.08	2,600.00	1,145.92
Office Supplies - Computer Hardw	0.00	2,500.00	0.00
Payroll Tax - Manager & Office	5,543.55	14,300.00	8,756.45
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	341.68	2,000.00	1,658.32
Uniforms - Gaming	435.40	5,000.00	4,564.60
Bonus - Manager & Office	7,500.00	0.00	(7,500.00)
Wages - Manager & Office	52,212.32	130,000.00	77,787.68
Wages - Vacation, Train, Count	3,863.79	10,000.00	6,136.21
Gain/Loss on Sale of Assets	(2,830.31)	0.00	2,830.31
	<u>93,029.61</u>	<u>251,650.00</u>	<u>155,120.39</u>
Total Gaming Expenses - Indirect			
	<u>93,029.61</u>	<u>251,650.00</u>	<u>155,120.39</u>
Total Gaming Expenses	<u>541,722.88</u>	<u>1,265,086.25</u>	<u>719,863.37</u>
Net Gaming Revenue	442,856.48	622,963.75	183,607.27
COVID Adjustment - 10%	<u>0.00</u>	<u>(62,296.38)</u>	<u>0.00</u>
Adjusted Net Gaming Revenue	<u>442,856.48</u>	<u>560,667.37</u>	<u>183,607.27</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 Five Months Ended November 30, 2020

	Jul-Nov 2020	Budget	Remaining
<b>Program Revenue</b>			
Charitable Contributions	1,687.99	0.00	(1,687.99)
Dashboards & Wallboards	0.00	17,000.00	17,000.00
Apparel Sales Receipts	0.00	5,000.00	5,000.00
Contributions/Kickback Income	28.40	10,000.00	9,971.60
Dibs Income	(68.75)	5,000.00	5,068.75
Center Ice Celebration Receipts	0.00	2,000.00	2,000.00
Special Event Proceeds	500.00	0.00	(500.00)
1st Time Player Registration	0.00	(12,000.00)	(12,000.00)
Hockey Camp Registration	26,831.85	43,800.00	16,968.15
Total Hockey Registration	0.00	248,000.00	248,000.00
Ice Time	280.00	15,000.00	14,720.00
Interest Receipts	39.67	150.00	110.33
Miscellaneous Receipts (Play-Up)	915.38	0.00	(915.38)
Pins - Hockey Receipts	32.50	0.00	(32.50)
State Tournament	0.00	15,000.00	15,000.00
Tournament Income	1,500.00	0.00	(1,500.00)
	<u>31,747.04</u>	<u>348,950.00</u>	<u>317,202.96</u>
<b>Total Program Revenue</b>			
	<u>31,747.04</u>	<u>348,950.00</u>	<u>317,202.96</u>
<b>Program Expenses - Direct</b>			
Training Camp Expenses	2,423.26	0.00	(2,423.26)
Equipment Repairs	11,427.73	2,500.00	(8,927.73)
Advertising - Hockey	1,588.79	5,000.00	3,411.21
Apparel - Hockey	4,067.30	3,000.00	(1,067.30)
Payroll Taxes - Hockey	1,158.54	17,500.00	16,341.46
Wages - Coaches	7,508.57	190,000.00	182,491.43
Coaches Travel & Expense	1,016.16	0.00	(1,016.16)
Coaches - Other	593.38	0.00	(593.38)
Coordinators	0.00	20,000.00	20,000.00
Depreciation - Hockey	11,582.04	30,000.00	18,417.96
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	21,270.00	250,000.00	228,730.00
Miscellaneous - Hockey Signage	939.99	1,000.00	60.01
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	53.00	0.00	(53.00)
Officials	4,048.20	30,000.00	25,951.80
Officials/Misc-Tournament Hosting	0.00	3,000.00	3,000.00
Participation Gifts	0.00	1,500.00	1,500.00
Registration	500.00	18,000.00	17,500.00

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 Five Months Ended November 30, 2020

	Jul-Nov 2020	Budget	Remaining
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Supplies - Hockey	716.07	8,000.00	7,283.93
Tournament Entry Fees	5,150.00	100,000.00	94,850.00
Tournaments - State Entries	0.00	5,000.00	5,000.00
Pins - Hockey Expenses - Tourney	2,660.62	1,750.00	(910.62)
USA Hockey & NDAHA	111.00	800.00	689.00
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	36,322.93	0.00	(36,322.93)
	<u>126,475.33</u>	<u>714,250.00</u>	<u>587,774.67</u>
<b>Total Program Expenses - Direct</b>			
<b>Program Expenses - Indirect</b>			
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	0.00	2,500.00	2,500.00
Copier/Printing- Hockey	225.43	650.00	424.57
Insurance-Workers Comp	378.80	2,500.00	2,121.20
Insurance - Hockey	1,746.13	2,500.00	753.87
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	34.16	0.00	(34.16)
Office Rent - Hockey	4,650.00	10,000.00	5,350.00
Office Supplies/Postage - Hockey	908.20	1,500.00	591.80
Payroll Taxes - Office Staff	3,800.98	0.00	(3,800.98)
Professional Fees - Hockey	1,808.66	10,000.00	8,191.34
Software	1,658.05	1,000.00	(658.05)
Sports Engine Processing Fees	3,012.78	2,500.00	(512.78)
Telephone/Data - Hockey	629.05	2,600.00	1,970.95
Wages - Business Manager	16,508.37	0.00	(16,508.37)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	<u>36,728.71</u>	<u>39,000.00</u>	<u>3,440.04</u>
<b>Total Program Expenses - Indirect</b>			
<b>Total Program Expenses</b>	<u>163,204.04</u>	<u>753,250.00</u>	<u>591,214.71</u>
<b>Net Program Revenue/Expense</b>	<u>(131,457.00)</u>	<u>(404,300.00)</u>	<u>(274,011.75)</u>
<b>Change in Net Assets</b>	<u>\$ 311,399.48</u>	<u>\$ 218,663.75</u>	<u>\$ (90,404.48)</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 2,229.00	\$ 0.00	\$ 14,000.00	\$ 11,771.00
Etabs	11,535.25	64,880.50	2,806.00	47,500.00	(17,380.50)
Pulltabs	<u>644.00</u>	<u>6,209.00</u>	<u>1,158.00</u>	<u>21,000.00</u>	<u>14,791.00</u>
Total Net Gaming Proceeds	<u>12,179.25</u>	<u>73,318.50</u>	<u>3,964.00</u>	<u>82,500.00</u>	<u>9,181.50</u>
Gaming Expenses - Direct					
Etab Expense	4,261.19	9,921.65	715.26	11,400.00	1,478.35
Gaming Supplies	0.00	0.00	0.00	7,500.00	7,500.00
Gaming Tax	1,312.10	5,159.92	459.32	9,075.00	3,915.08
Payroll Taxes - Gaming	0.00	0.68	548.00	3,575.00	3,574.32
Pull Tabs Expense	0.00	292.04	0.00	0.00	(292.04)
Rent - Gaming	300.00	1,500.00	300.00	3,600.00	2,100.00
Security	0.00	51.52	360.00	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>1,084.70</u>	<u>13,000.00</u>	<u>12,996.50</u>
Total Gaming Expenses - Direct	<u>5,873.29</u>	<u>16,929.31</u>	<u>3,467.28</u>	<u>50,450.00</u>	<u>33,520.69</u>
Net Gaming Revenue/Expense	<u>\$ 6,305.96</u>	<u>\$ 56,389.19</u>	<u>\$ 496.72</u>	<u>\$ 32,050.00</u>	<u>\$ (24,339.19)</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ 8,708.00
Pull Tabs	0.00	0.00	4,429.00
<b>Total Net Gaming Proceeds</b>	<b>0.00</b>	<b>0.00</b>	<b>13,137.00</b>
Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	1,522.23
Payroll Taxes - Gaming	0.00	0.00	1,242.71
Pull Tabs Expense	0.00	0.00	432.80
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	775.00
State of ND Gaming Stamp	0.00	0.00	3.15
Wages - Gaming	0.00	0.00	2,570.97
<b>Total Gaming Expenses - Direct</b>	<b>0.00</b>	<b>0.00</b>	<b>7,221.86</b>
<b>Net Gaming Revenue/Expense</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 5,915.14</b>

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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 801.00	\$ 0.00	\$ 0.00	\$ (801.00)
Blackjack & Paddlewheel	1,662.00	14,644.00	7,141.00	65,000.00	50,356.00
Etabs	0.00	12,188.25	0.00	0.00	(12,188.25)
Pull Tabs	659.00	3,709.62	1,077.00	16,000.00	12,290.38
	<u>2,321.00</u>	<u>31,342.87</u>	<u>8,218.00</u>	<u>81,000.00</u>	<u>49,657.13</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	(5.38)	(5.38)	0.00	0.00	5.38
Gaming Tax	651.83	2,379.46	952.25	8,910.00	6,530.54
Gaming Supplies	0.00	44.78	0.00	3,000.00	2,955.22
Payroll Taxes - Gaming	547.66	2,962.77	852.13	6,875.00	3,912.23
Pull Tabs Expense	0.00	187.95	0.00	0.00	(187.95)
Rent - Gaming	475.00	2,375.00	475.00	5,700.00	3,325.00
Security	360.64	631.12	350.00	2,700.00	2,068.88
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	1,438.81	7,756.48	1,760.64	25,000.00	17,243.52
	<u>3,468.56</u>	<u>16,332.18</u>	<u>4,390.02</u>	<u>52,335.00</u>	<u>36,002.82</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ (1,147.56)</u>	<u>\$ 15,010.69</u>	<u>\$ 3,827.98</u>	<u>\$ 28,665.00</u>	<u>\$ 13,654.31</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 Five Months Ended November 30, 2020 and One Month Ended November 30 , 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 1,657.00	\$ 0.00	\$ 0.00	\$ (1,657.00)
Blackjack & Paddlewheel	5,144.00	18,692.00	0.00	50,000.00	31,308.00
Etabs	23,090.25	133,921.50	0.00	150,000.00	16,078.50
Meat Raffle Receipts	0.00	360.00	0.00	15,000.00	14,640.00
Pull Tabs	3,331.00	24,203.00	0.00	30,000.00	5,797.00
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>31,565.25</u>	 <u>179,110.50</u>	 <u>0.00</u>	 <u>245,000.00</u>	 <u>65,889.50</u>
 Gaming Expenses - Direct					
Etab Expense	14,058.89	37,270.99	0.00	36,000.00	(1,270.99)
Gaming Tax	4,870.39	18,716.42	0.00	26,950.00	8,233.58
Gaming Supplies	0.00	339.35	0.00	20,000.00	19,660.65
Payroll Taxes - Gaming	795.83	4,810.58	0.00	6,875.00	2,064.42
Pull Tabs Expense	347.50	1,329.87	0.00	0.00	(1,329.87)
Rent	975.00	4,875.00	0.00	12,900.00	8,025.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	463.68	978.88	0.00	4,075.00	3,096.12
Wages-Gaming	<u>1,848.06</u>	<u>12,088.02</u>	<u>0.00</u>	<u>25,000.00</u>	<u>12,911.98</u>
 Total Gaming Expenses - Direct	 <u>23,359.35</u>	 <u>80,409.11</u>	 <u>0.00</u>	 <u>131,950.00</u>	 <u>51,540.89</u>
 Net Gaming Revenue/Expense	 <u>\$ 8,205.90</u>	 <u>\$ 98,701.39</u>	 <u>\$ 0.00</u>	 <u>\$ 113,050.00</u>	 <u>\$ 14,348.61</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 297.00	\$ 0.00	\$ 0.00	\$ (297.00)
Blackjack & Paddlewheel	1,348.00	5,103.00	137.00	5,000.00	(103.00)
Daubers	0.00	59.00	0.00	0.00	(59.00)
Etabs	5,528.50	20,643.00	2,502.00	40,000.00	19,357.00
Meat Raffle Proceeds	0.00	0.00	0.00	500.00	500.00
Pull Tabs	941.00	4,259.37	1,081.00	5,000.00	740.63
<b>Total Net Gaming Proceeds</b>	<u>7,817.50</u>	<u>30,361.37</u>	<u>3,720.00</u>	<u>50,500.00</u>	<u>20,138.63</u>
Gaming Expenses - Direct					
Etab Expense	2,819.27	6,552.58	731.88	9,600.00	3,047.42
Gaming Tax	853.59	2,819.53	431.05	5,555.00	2,735.47
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	262.49	1,180.41	303.14	3,025.00	1,844.59
Pull Tabs Expense	0.00	(12.59)	0.00	0.00	12.59
Rent - Gaming	500.00	2,500.00	500.00	9,300.00	6,800.00
Security	250.38	528.58	265.50	1,475.00	946.42
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Wages - Gaming	495.16	2,979.18	657.43	11,000.00	8,020.82
<b>Total Gaming Expenses - Direct</b>	<u>5,180.89</u>	<u>16,547.69</u>	<u>2,889.00</u>	<u>41,805.00</u>	<u>25,257.31</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 2,636.61</u>	<u>\$ 13,813.68</u>	<u>\$ 831.00</u>	<u>\$ 8,695.00</u>	<u>\$ (5,118.68)</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
<b>Net Gaming Proceeds</b>					
Prize Boards	\$ 0.00	\$ 0.00	\$ 380.00	\$	\$ 0.00
Bingo	10,188.00	65,196.00	11,478.00	110,000.00	44,804.00
Blackjack & Paddlewheel	656.00	19,376.00	1,649.00	25,000.00	5,624.00
Daubers	-43.36	561.64	472.00	4,500.00	3,938.36
Etabs	15,542.75	145,467.75	30,303.50	300,000.00	154,532.25
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Pull tabs	2,249.00	24,861.00	3,652.00	70,000.00	45,139.00
Other Raffles	<u>7,082.75</u>	<u>7,575.75</u>	<u>0.00</u>	<u>0.00</u>	<u>(7,575.75)</u>
<b>Total Net Gaming Proceeds</b>	<u>35,675.14</u>	<u>263,038.14</u>	<u>47,934.50</u>	<u>513,250.00</u>	<u>250,211.86</u>
<b>Gaming Expenses - Direct</b>					
Bingo Cards	0.00	1,727.27	1,001.05	0.00	(1,727.27)
Etab Expense	12,867.85	35,989.56	5,492.99	72,000.00	36,010.44
Gaming Tax	7,687.65	26,418.64	5,554.35	56,457.50	30,038.86
Gaming Supplies	0.00	805.99	102.00	42,500.00	41,694.01
Payroll Taxes - Gaming	1,280.67	7,308.31	2,487.26	31,625.00	24,316.69
Pull Tabs Expense	1,394.80	2,205.81	369.80	0.00	(2,205.81)
Rent - Gaming	2,135.00	10,675.00	2,135.00	19,200.00	8,525.00
Security	579.60	1,249.36	797.50	5,000.00	3,750.64
State of ND Gaming Stamp	0.00	0.00	7.70	150.00	150.00
Wages - Gaming	<u>8,421.01</u>	<u>45,907.64</u>	<u>8,552.93</u>	<u>115,000.00</u>	<u>69,092.36</u>
<b>Total Gaming Expenses - Direct</b>	<u>34,366.58</u>	<u>132,287.58</u>	<u>26,500.58</u>	<u>341,932.50</u>	<u>209,644.92</u>
<b>Net Gaming Revenue/Expense</b>	<u>\$ 1,308.56</u>	<u>\$ 130,750.56</u>	<u>\$ 21,433.92</u>	<u>\$ 171,317.50</u>	<u>\$ 40,566.94</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 216.00	\$ 1,886.00	\$ 0.00	\$ 0.00	\$ (1,886.00)
Blackjack & Paddlewheel	7,913.00	31,592.00	7,027.00	60,000.00	28,408.00
Etabs	21,268.25	92,116.25	17,359.75	170,000.00	77,883.75
Hunting Raffle Proceeds	0.00	10,260.00	0.00	0.00	(10,260.00)
Meat Raffle Proceeds	0.00	0.00	1,200.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	(1,068.74)	(5,600.00)	(5,600.00)
Winter Raffle Prizes	(35,994.13)	(35,994.13)	0.00	(55,000.00)	(19,005.87)
Pull Tabs	2,652.00	20,775.00	2,846.00	40,000.00	19,225.00
Raffle Board-Gun Raffle Income	0.00	1,340.00	0.00	0.00	(1,340.00)
Other Raffles	911.00	1,593.00	0.00	0.00	(1,593.00)
Winter Raffle Proceeds	0.00	0.00	0.00	195,000.00	195,000.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,000.00</u>	<u>195,000.00</u>
 Total Net Gaming Proceeds	 <u>(3,033.88)</u>	 <u>123,568.12</u>	 <u>27,364.01</u>	 <u>421,400.00</u>	 <u>297,831.88</u>
 Gaming Expenses - Direct					
Etab Expense	12,649.14	27,308.61	3,353.89	40,800.00	13,491.39
Gaming Tax	4,171.08	15,645.80	3,170.77	53,020.00	37,374.20
Gaming Supplies	1,838.34	1,968.76	0.00	20,000.00	18,031.24
Payroll Taxes - Gaming	671.42	3,803.70	1,061.11	7,562.50	3,758.80
Pull Tabs Expense	0.00	224.56	64.50	0.00	(224.56)
Rent - Gaming	1,325.00	4,975.00	775.00	12,900.00	7,925.00
State of ND Gaming Stamp	0.00	0.00	1.40	150.00	150.00
Security	463.68	978.88	635.00	4,075.00	3,096.12
Wages - Gaming	1,668.58	9,754.79	2,168.13	27,500.00	17,745.21
	<u>1,668.58</u>	<u>9,754.79</u>	<u>2,168.13</u>	<u>27,500.00</u>	<u>17,745.21</u>
 Total Gaming Expenses - Direct	 <u>22,787.24</u>	 <u>64,660.10</u>	 <u>11,229.80</u>	 <u>166,007.50</u>	 <u>101,347.40</u>
 Net Gaming Revenue/Expense	 <u>\$ (25,821.12)</u>	 <u>\$ 58,908.02</u>	 <u>\$ 16,134.21</u>	 <u>\$ 255,392.50</u>	 <u>\$ 196,484.48</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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 0.00	\$ 941.00	\$ 0.00	\$ 0.00	\$ (941.00)
Blackjack & Paddlewheel	7,233.00	21,914.00	6,419.00	50,000.00	28,086.00
Etabs	27,439.00	119,418.75	20,774.75	225,000.00	105,581.25
Pull Tabs	4,413.00	24,223.05	7,272.00	55,000.00	30,776.95
Other Raffles	0.00	6,470.00	0.00	0.00	(6,470.00)
 Total Net Gaming Proceeds	 39,085.00	 172,966.80	 34,465.75	 330,000.00	 157,033.20
 Gaming Expenses - Direct					
Etab Expense	15,317.96	35,130.46	5,050.69	54,000.00	18,869.54
Gaming Tax	4,303.28	15,768.29	3,993.70	36,300.00	20,531.71
Gaming Supplies	0.00	447.22	0.00	24,500.00	24,052.78
Payroll Taxes - Gaming	854.89	5,025.23	1,158.01	8,250.00	3,224.77
Pull Tabs Expense	0.19	1,040.27	129.00	0.00	(1,040.27)
Rent - Gaming	1,000.00	5,000.00	1,000.00	14,100.00	9,100.00
Security	579.60	1,223.60	685.00	4,150.00	2,926.40
State of ND Gaming Stamp	0.00	0.00	2.45	150.00	150.00
Wages - Gaming	1,976.03	12,362.19	2,456.48	30,000.00	17,637.81
 Total Gaming Expenses - Direct	 24,031.95	 75,997.26	 14,475.33	 171,450.00	 95,452.74
 Net Gaming Revenue/Expense	 \$ 15,053.05	 \$ 96,969.54	 \$ 19,990.42	 \$ 158,550.00	 \$ 61,580.46

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 Five Months Ended November 30, 2020 and One Month Ended November 30, 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Gun Raffle Income Receipts	\$ 0.00	\$ 19,200.00	\$ 0.00	\$ 240,000.00	\$ 220,800.00
Gun Raffle Prizes	0.00	0.00	0.00	(180,600.00)	(180,600.00)
Raffle Boards - Cener 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
 Total Net Gaming Proceeds	<u>0.00</u>	<u>19,200.00</u>	<u>0.00</u>	<u>81,900.00</u>	<u>62,700.00</u>
 Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	(100.00)	0.00	0.00	100.00
Gaming Tax	0.00	0.00	0.00	5,906.25	5,906.25
Pull Tabs Expense	0.00	0.00	0.00	0.00	0.00
Raffle Wheel Tickets	0.00	0.00	0.00	0.00	0.00
Security	0.00	0.00	0.00	0.00	0.00
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Gun Raffle Advertising	0.00	0.00	1,442.00	1,000.00	1,000.00
 Total Gaming Expenses - Direct	<u>0.00</u>	<u>(100.00)</u>	<u>1,442.00</u>	<u>7,056.25</u>	<u>7,156.25</u>
 Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 19,300.00</u>	<u>\$ (1,442.00)</u>	<u>\$ 74,843.75</u>	<u>\$ 55,543.75</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 Five Months Ended November 30, 2020 and One Month Ended November 30 , 2019

	Nov. 2020	July-Nov. 2020	Nov. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Bingo	\$ 1,292.31	\$ 2,641.31	\$ 0.00	\$ 0.00	\$ (2,641.31)
Blackjack & Paddlewheel	538.00	896.00	0.00	14,000.00	13,104.00
Etabs	17,876.75	67,888.75	0.00	47,500.00	(20,388.75)
Meat Raffle Income Receipts	0.00	360.00	0.00	0.00	(360.00)
Pull Tabs	5,774.00	16,839.00	0.00	21,000.00	4,161.00
Other Raffles	0.00	3,048.00	0.00	0.00	(3,048.00)
	<u>25,481.06</u>	<u>91,673.06</u>	<u>0.00</u>	<u>82,500.00</u>	<u>(9,173.06)</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Prize Board Prizes	400.00	400.00	0.00	0.00	(400.00)
Etab Expense	9,037.81	21,689.32	0.00	11,400.00	(10,289.32)
Gaming Tax	2,249.41	8,065.65	0.00	9,075.00	1,009.35
Gaming Supplies	0.00	13.96	0.00	7,500.00	7,486.04
Payroll Taxes - Gaming	501.81	2,551.53	0.00	3,575.00	1,023.47
Pull Tabs Expense	0.00	203.99	0.00	0.00	(203.99)
Rent - Gaming	975.00	5,375.00	0.00	3,600.00	(1,775.00)
State of ND Gaming Stamp	0.00	0.00	0.00	150.00	150.00
Security	334.88	734.16	0.00	2,150.00	1,415.84
Wages-Gaming	1,637.54	6,596.43	0.00	13,000.00	6,403.57
	<u>15,136.45</u>	<u>45,630.04</u>	<u>0.00</u>	<u>50,450.00</u>	<u>4,819.96</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 10,344.61</u>	<u>\$ 46,043.02</u>	<u>\$ 0.00</u>	<u>\$ 32,050.00</u>	<u>\$ (13,993.02)</u>

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