

## West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, June 24, 2019

6:00 PM West Fargo Sports Arena, West Fargo, ND

### Board Members:

*Present:* Anthony Houkom, Brad Saville , Brent Kuehne, Corey Moos, Desirae Holum, Eric Nelson, Jessi Kuhn, Joel Honeyman, Josh Benson, Shana Wilson

*Absent:* Jareb Raan, Rob Otterson, Ryan Endres

### Others Present:

*Gaming Manager:* Jason Campbell

*Hockey Director:* Jason Gregoire

*Office Manager:* Julie Fraser

*Others:* Kristen Cigelske

## PROCEEDINGS:

**Meeting called to order** at 6:03 p.m. by President, Joel Honeyman.

Motion made by Josh Benson to approve the May 2019 board meeting minutes. Seconded by Brent Kuehne. Approved by all and passed without dissent.

### Financial Report

Josh Benson

Benson reported a positive financial standing for the association. They are currently trying to finalize the 2019-2020 budget and complete fiscal year-end tasks (ends 6/30) therefore hope to have more to report in the next meeting once the fiscal year has closed.

### 2019-2020 Registration Financial Recommendations

Josh Benson

Recommendation was made by Benson to keep all level expense the same as the prior season. Per strong recommendations from NDAHA to make first year hockey more accessible, the board also recommended a first-year player discount of \$150 for any level. This would make first-year termites free which giving a substantial discount at all other levels for first-year players to USA Hockey. The budgeted levels for our AA programs were also recommended at \$1000 for Peewee AA and \$1100 for Bantam AA.

Benson clarified the levels for the upcoming season as:

\$250 Termites  
\$375 Mites/8U  
\$675 Squirt/10U  
\$725 Peewee/12U  
\$775 Bantam/14U  
\$1000 Peewee AA  
\$1100 Bantam AA

Motion made by Benson to keep all fees the same as the 2018-2019 season with the exception if you are a first-year hockey player to USA Hockey, regardless of level, you will receive \$150 off your registration

fee. Pee wee AA will be \$1000 and Bantam AA will be \$1100. Seconded by Kuehne. Approved by all and passed without dissent.

*Note: Prices above do not reflect any discount and are base rate only.*

<b>Neckguards</b>	<b>Jason Gregoire</b>
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It was previously discussed that neckguards would be mandatory for the upcoming season. Per USA Hockey, we cannot make this mandatory therefore our policy will be that these are highly recommended for the safety of the players.

<b>2019-2020 Locker Room Policy</b>	<b>Brad Saville</b>
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Saville presented the updated Locker Room Policy which better accommodates the needs within the girls program to ensure they can be successful in executing and following the policy. Motion was made by Saville to pass the updated locker room policy as presented, but has the option to add what is needed at a later date in conjunction with the coaches, coordinators, and/or hockey director. Seconded by Houkom. Approved by all and passed without dissent.

<b>2019-2020 Coach/Coordinator Code of Conduct</b>	<b>Brad Saville</b>
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Saville presented the updated Coach/Coordinator Code of Conduct which changed the statement

*I will promote equal playing time for all players to ensure the development of each individual.*

to

*Will promote fair playing time for all players to ensure the development of each individual. This fair playing time will be the result of effort, attitude and attendance in on-ice/off-ice practices and games along with a positive attitude towards all coaches, teammates and referees.*

Motion made by Saville to pass the updated Coach/Coordinator Code of Conduct. Seconded by Corey Moos. Approved by all and passed without dissent.

<b>Compliance &amp; SafeSport Policies &amp; Procedures</b>	<b>Brad Saville</b>
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Saville made changes to the WFHA Compliance & SafeSport Policies & Procedures based on discussions with NDAHA. These improvements would make the policy consistent with other association's policies (Fargo). Saville clarified that although the verbiage has been updated, the procedures remain unaltered. Motion made by Saville to implement the recommended verbiage changes. Seconded by Kuehne. Approved by all and passed without dissent.

<b>Refund Policy</b>	<b>Shana Wilson</b>
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Review of the prior season's registration and refunds showed the need for a formal policy on regular season refunds. The below policy was recommended by Wilson based on association needs and review of other association's policies:

**Refunds are allowed for all players through season registration closure only. No refunds will be made after registration closure unless the following condition is met: A refund of the registration fee based on percentage of season played (25%, 50%, 75%, 100%) may be granted for a season-ending injury if the request is accompanied by written documentation from a physician. Refund will be issued back to the original form of payment.**

Benson objected to the policy as he felt that we should have not allow refunds for any reason. Motion was made by Wilson to accept this policy. Seconded by Saville. The motion passed with all present directors voting in favor with the exception of Benson who voted against.

<b>2019-2020 Handbook</b>	<b>Brad Saville</b>
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Saville presented the updated 2019-2020 Handbook to the board. Saville will make the additions and changes to the handbook based off of the board meeting discussions: Registration Cost, Locker Room Policy, Coach/Coordinator Code of Conduct, Neckguard, and Refunds. Saville will also review the handbook and make changes where our AA programs may need to be called out, but Gregoire felt all policies would remain the same.

USA Hockey has just released updates to SafeSport that have not yet had time to be reviewed. Saville and Gregoire will review the changes and will work to make those changes in the handbook based on the communication that comes down from USA Hockey.

Motion made by Saville to approve the 2019-2020 Handbook with the additions and changes discussed in this meeting, and allowing Gregoire and Saville to make changes with SafeSport that are forthcoming by USA Hockey if not significantly material. Seconded by Benson. Approved by all and passed without dissent.

<b>2019-2020 Scholarship Policy</b>	<b>Shana Wilson &amp; Desirae Holum</b>
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Wilson presented the 2019-2020 Scholarship Policy and procedures as created by Scholarship Committee (Holum, Raan & Endres). Changes to policy and procedure will allow more members to apply via web, increase turn-time on scholarship requests, and allow for better tracking overall. Apart from Hardship requests, the Free and Reduced Lunch program will continue to be the guideline for approval. Benson feels the Free and Reduced Lunch program is too high of a barrier for some who need assistance. Wilson stated that Hardship can always be an option, but the Scholarship Committee will need to use this year as a benchmark and make improvements annually.

Motion made by Wilson to approve the 2019-2020 Scholarship Policy. Seconded by Kuehne. Approved by all and passed without dissent.

<b>WFHA Bylaw Changes</b>	<b>Shana Wilson</b>
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Annual review of the bylaws is required and was performed by the board on April 22, 2019. These changes were emailed to the membership on May 16, 2019. Wilson made a motion to accept the

amendments to the bylaws and move into motion. Seconded by Benson. Approved by all and passed without dissent.

<b>WFHA Offices</b>
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<b>Brent Kuehne</b>
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Kuehne has reviewed office needs for the membership and made a recommendation to move to 1150 Prairie Parkway #101, West Fargo. Currently, the Office Manager, Gaming Manager and Assistant Gaming Manager are all located in one office at 623 Main and the Hockey Director has no permanent office. This move would allow the all four employees to be located in one office.

Currently, WFHA is paying \$12/sq. ft. at 623 Main and this new space would be \$11/sq. ft. for 1664 sq. ft. Kuehne also would waive the entire commission on this space if agreed. This lease would be gross at \$1550 per month, including heat, electricity, garbage, etc.

Kuehne made a motion to approve the terms of this lease and move forward with procuring new space, located at 1150 Prairie Parkway Suite #100, West Fargo, ND. Seconded by Houkom. Approved by all and passed without dissent.

<b>HR Employee Handbook</b>
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<b>Joel Honeyman</b>
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Honeyman had engaged Julie Fraser, Office Manager, to create a HR Employee Handbook covering all employees in the gaming, hockey and office parts of the association. Honeyman provided the handbook to the board for review as a base policy and he will continue to work with Fraser to expand into each area individually.

Motion was made by Wilson to approve the HR Employee Handbook as our governing body for all employees with follow-up addendums for functions such as gaming, coaching, and administrative staff all at later dates. Seconded by Houkom. Approved by all and passed without dissent.

Fraser will handle distribution to all employees at a future date upon clean-up of the document.

Meeting adjourned by Honeyman at 7:34 p.m. Seconded by Houkom.

**Board of Directors**

*Joel Honeyman, President*

*Jessi Kuhn, Past President*

*Josh Benson, Executive Vice President*

*Jareb Raan, Treasurer*

*Shana Wilson, Secretary*

*Ryan Endres, Director of Hockey Operations*

*Corey Moos, Director of Tournaments*

*Brad Saville, Director of Compliance & Safe Sport*

*Desirae Holum, Director of Membership & Recruitment*

*Anthony Houkom, Director of Business Operations*

*Brent Kuehne, Director of Facilities & Equipment*

*Rob Otterson, Director of Communications & Marketing*

*Eric Nelson, Director of Fund Raising & Gaming*

**Next Board Meeting:** Monday, July 22, 2019 at 6 p.m.

West Fargo Hockey Association, Inc.  
 Statements of Financial Position  
 As of April 30, 2019 and 2018

	April 30, 2019	April 30, 2018
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 111,723.00	\$ 74,298.00
WSB-Club Account	68,611.11	36,645.96
WSB-Gaming Account	301,917.39	56,133.69
WSB-Trust Account	24,234.61	8,566.04
WSB-Future Savings Account	157,204.85	157,126.27
FNB-Reserve Savings CC	<u>128.89</u>	<u>128.89</u>
Total Checking/Savings	\$ <u>663,819.85</u>	\$ <u>332,898.85</u>
Accounts Receivable		
Advertising Receivable	41,840.00	96,800.00
Allowance for Bad Debts	0.00	(56,350.00)
Dibs Receivable	<u>10,560.00</u>	<u>0.00</u>
Total Accounts Receivable	\$ <u>52,400.00</u>	\$ <u>40,450.00</u>
Other Current Assets		
Gaming Inventory	6,361.90	5,613.92
Prepaid Rent	6,350.00	6,350.00
Prepaid Payroll Tax Liabilities	<u>10,144.43</u>	<u>0.00</u>
Total Other Current Assets	\$ <u>22,856.33</u>	\$ <u>11,963.92</u>
Total Current Assets	\$ <u>739,076.18</u>	\$ <u>385,312.77</u>
Fixed Assets		
Hockey Equipment	174,746.88	173,255.83
Gaming Equipment	73,257.42	62,711.29
Accumulated Depreciation	<u>\$ (154,802.50)</u>	<u>\$ (91,200.21)</u>
Total Fixed Assets	\$ <u>93,201.80</u>	\$ <u>144,766.91</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 832,277.98</u></u>	<u><u>\$ 530,079.68</u></u>

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS  
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West Fargo Hockey Association, Inc.

Statements of Financial Position

As of April 30, 2019 and 2018

April 30, 2019      April 30, 2018

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	\$	5,271.50	\$	20,831.99
Accrued Gaming Tax		13,420.67		7,265.00
Accrued Payroll Taxes		0.00		1,062.30
Accrued Wages		21,647.34		14,658.34
Payroll Liabilities		1,550.78		0.00
Sales Taxes Payable		0.00		43.26
Winner Withholding Payable		2,400.00		0.00

Total Current Liabilities	\$	<u>44,290.29</u>	\$	<u>43,860.89</u>
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Total Liabilities	\$	<u>44,290.29</u>	\$	<u>43,860.89</u>
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Net Assets

Temp Restricted Net Assets	\$	8,442.29	\$	11,617.28
Unrestricted Net Assets		486,240.72		586,602.90
Change in Net Assets		<u>293,304.68</u>		<u>(112,001.39)</u>

Total Net Assets	\$	<u>787,987.69</u>	\$	<u>486,218.79</u>
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TOTAL LIABILITIES & NET ASSETS	\$	<u><u>832,277.98</u></u>	\$	<u><u>530,079.68</u></u>
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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo	\$ 15,078.00	\$ 23,111.00	\$ 104,213.00
Blackjack & Paddlewheel	29,575.00	24,747.00	254,234.00
Daubers	397.00	576.74	4,218.78
Etabs	48,538.50	0.00	48,538.50
Gun Raffle Receipts	0.00	0.00	212,600.00
Gun Raffle Prizes	(882.55)	(24.00)	(181,239.63)
Meat Raffle Receipts	1,740.00	0.00	1,740.00
Meat Raffle Prizes	(1,074.36)	0.00	(1,074.36)
Pull Tabs	24,257.00	38,487.00	554,653.10
Raffles	0.00	2,640.00	30,450.27
Poker	0.00	0.00	3,695.00
Other Raffles	0.00	0.00	25,673.56
Winter/Fall Raffle Income	0.00	0.00	195,500.00
Winter/Fall Raffle Prizes	0.00	0.00	(46,841.08)
	<u>\$ 117,628.59</u>	<u>\$ 89,537.74</u>	<u>\$ 1,206,361.14</u>
 Total Net Gaming Proceeds	 <u>\$ 117,628.59</u>	 <u>\$ 89,537.74</u>	 <u>\$ 1,206,361.14</u>
 Gaming Expenses - Direct			
Bingo Cards	\$ 25.75	\$ 0.00	\$ 25.75
Etab Expense	12,219.19	0.00	12,219.19
Gaming Tax	13,420.67	6,760.00	105,888.67
Gaming Supplies	4,806.50	7,748.74	87,034.36
Miscellaneous - Gaming	0.00	(3,189.22)	132.48
Payroll Taxes - Gaming	6,021.51	(1,144.92)	49,774.48
Raffle Wheel Tickets	91.00	0.00	91.00
Rent - Gaming	4,560.00	1,050.00	45,600.00
Returned Customer Checks	0.00	242.00	0.00
Security	1,533.00	1,420.50	17,249.50
Wages - Gaming	18,542.53	18,167.93	197,685.30
	<u>\$ 61,220.15</u>	<u>\$ 31,055.03</u>	<u>\$ 515,700.73</u>
 Total Gaming Expenses - Direct	 <u>\$ 61,220.15</u>	 <u>\$ 31,055.03</u>	 <u>\$ 515,700.73</u>
 Gaming Expenses - Indirect			
Accounting - Gaming	\$ 1,340.31	\$ 3,029.25	\$ 24,273.10
Background Checks - Gaming	60.00	0.00	75.00
Bank Service Charges - Gaming	0.00	21.95	463.82
Computer Hardware	0.00	0.00	1,676.98
Copier Lease - Gaming	160.00	141.21	1,150.43
Depreciation - Gaming	930.91	500.00	9,309.08
Health Insurance - Gaming	1,452.47	2,460.07	13,615.67

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Insurance - Gaming	6,007.80	7,693.42	9,897.91
Miscellaneous (Shared) - Gaming	418.20	3,548.73	8,374.92
Office Rent - Gaming	585.00	4,095.00	5,365.00
Office Supplies/Postage - Gaming	252.14	285.48	1,733.12
Office Telephone - Gaming	315.38	200.80	2,543.38
Payroll Tax - Manager & Office	913.22	7,423.71	14,159.41
Repairs & Maintenance - Gaming	0.00	0.00	131.31
Software	154.80	0.00	3,861.15
Uniforms - Gaming	0.00	0.00	4,509.20
Wages - Manager & Office	11,206.82	9,593.26	112,646.54
Wages - Vacation, Train, Count	1,370.61	0.00	4,444.52
	<u>25,167.66</u>	<u>38,992.88</u>	<u>218,230.54</u>
<b>Total Gaming Expenses - Indirect</b>	<b>\$ 25,167.66</b>	<b>\$ 38,992.88</b>	<b>\$ 218,230.54</b>
<b>Other Gaming Expenses</b>			
Interest Expense - Gaming	\$ 0.00	\$ 60.09	\$ 0.00
Penalties & Fines	25.00	0.00	275.00
	<u>25.00</u>	<u>60.09</u>	<u>275.00</u>
<b>Total Other Gaming Expenses</b>	<b>\$ 25.00</b>	<b>\$ 60.09</b>	<b>\$ 275.00</b>
<b>Total Gaming Expenses</b>	<b>\$ 86,412.81</b>	<b>\$ 70,108.00</b>	<b>\$ 734,206.27</b>
<b>Net Gaming Revenue</b>	<b>\$ 31,215.78</b>	<b>\$ 19,429.74</b>	<b>\$ 472,154.87</b>
<b>Program Revenue</b>			
<b>Advertising Sales</b>			
Bad Debt Expense	\$ 0.00	\$ 0.00	\$ 23,250.00
Dashboards	26,725.00	0.00	6,675.00
Sponsorships	0.00	0.00	1,000.00
Wallboard Advertising	1,500.00	0.00	1,500.00
Advertising Sales - Other	(19,275.00)	0.00	1,200.00
	<u>8,950.00</u>	<u>0.00</u>	<u>33,625.00</u>
<b>Total Advertising Sales</b>	<b>\$ 8,950.00</b>	<b>\$ 0.00</b>	<b>\$ 33,625.00</b>
Apparel Sales Income	11,323.26	0.00	11,373.26
Apparel Sales Expenses	(9,568.88)	0.00	(9,568.88)
Center Ice Expenses	(344.67)	0.00	(344.67)
Center Ice Celebration Receipts	50.00	0.00	10,590.00
Contributions/Kickback Income	7,554.21	675.00	11,559.21
Dibs Income	12,880.00	0.00	12,880.00
Equipment Income	(57.10)	0.00	0.00
<b>Fundraising</b>			
Special Event Proceeds	(108.02)	0.00	0.00

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Hockey Registration			
Regular Season	0.00	0.00	248,943.90
Hockey Camp Registration			
3 vs. 3 League Camp	0.00	0.00	4,169.65
Mite Skating and Skills	750.00	0.00	750.00
Open Hockey	2,190.00	0.00	2,190.00
Playmakers Fall Camp	0.00	0.00	32,775.28
Playmakers Summer Camp	0.00	0.00	6,491.25
Stampede Goalie Camp	0.00	0.00	960.00
Stampede Summer Camps	2,000.00	0.00	7,900.00
Total Hockey Camp Registration	\$ 4,940.00	\$ 0.00	\$ 55,236.18
Ice Time	3,190.00	3,206.25	4,520.00
Interest Income	0.00	0.00	58.99
Miscellaneous Income	(5,114.31)	0.00	0.00
Pins - Hockey Expenses	(15,109.60)	0.00	(15,109.60)
Pins - Hockey Income	1,675.75	0.00	13,586.35
Tournament Income			
State Tournament	285.64	0.00	25,501.74
Tournament Income - Other	(37.54)	0.00	0.00
Total Tournament Income	\$ 248.10	\$ 0.00	\$ 25,501.74
 Total Program Revenue	 \$ 20,508.74	 \$ 3,881.25	 \$ 402,851.48
 Program Expenses - Direct			
Advertising - Hockey	0.00	0.00	3,805.95
Apparel - Hockey	2,501.02	0.00	3,171.15
Center Ice Celebration	0.00	0.00	6,094.96
Coaches			
Payroll Taxes - Coaches	0.00	0.00	4,823.12
Wages - Coaches	125.00	4,166.67	91,721.56
Coaches Travel & Expense	1,378.81	2,346.48	40,276.11
Total Coaches	\$ 1,503.81	\$ 6,513.15	\$ 136,820.79
Depreciation - Hockey	2,800.96	1,100.00	28,009.54
Evaluators	0.00	0.00	5,449.43
Health Insurance - Hockey	0.00	367.26	0.00
Ice Time	7,070.00	9,000.00	180,898.80
Miscellaneous - Hockey	(3,339.79)	30.00	1,962.26
Officials			
NDAHA State Tourney officials	0.00	0.00	4,155.00
Officials - Other	0.00	85.00	25,199.80
Total Officials	\$ 0.00	\$ 85.00	\$ 29,354.80
Participation Gift	1,480.04		1,480.04
Payroll Taxes - Hockey	0.00	0.00	6,630.36

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# West Fargo Hockey Association, Inc.

## Statements of Activities

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Registration	0.00	517.27	18,694.29
Schedulers/Coordinators	0.00	747.93	1,000.00
Special Event	0.00	0.00	134.78
Supplies - Hockey	0.00	0.00	10,991.51
Tournament Entry Fees	2,400.00	0.00	43,621.73
Tournament Expenses			
State Tournament	807.10	0.00	4,841.85
Tournament Expenses - Other	(17,509.60)	0.00	500.00
Total Tournament Expenses	\$ (16,702.50)	\$ 0.00	\$ 5,341.85
U S A Hockey & NDAHA	0.00	0.00	665.00
Wages - Hockey Director	7,005.49	0.00	33,431.77
 Total Program Expenses - Direct	 \$ <u>4,719.03</u>	 \$ <u>18,360.61</u>	 \$ <u>517,559.01</u>
 Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	0.00	162.00
Computer - Hockey	0.00	0.00	1,042.15
Copier/Printing- Hockey	23.95	23.95	611.59
Facilities Expense	1,553.75	0.00	1,553.75
Insurance - Hockey	2,178.20	2,045.08	2,228.20
Interest Expense - Hockey	0.00	0.00	38.49
Meeting Expense	519.59	0.00	519.59
Office Rent - Hockey	65.00	65.00	1,235.00
Office Supplies/Postage - Hocke	0.00	0.00	3,001.90
Payroll Taxes - Office Staff	853.26	0.00	1,813.67
Professional Fees - Hockey	760.32	1,254.75	13,550.54
Software	277.86	0.00	316.53
Sports Engine Processing Fees	91.40	0.00	91.40
Telephone - Hockey	46.42	0.00	257.15
Wages - Business Manager	2,781.59	1,975.00	37,720.70
 Total Program Expenses - Indirect	 \$ <u>9,151.34</u>	 \$ <u>5,363.78</u>	 \$ <u>64,142.66</u>
 Total Program Expenses	 \$ <u>13,870.37</u>	 \$ <u>23,724.39</u>	 \$ <u>581,701.67</u>
 Net Program Revenue/Expense	 \$ <u>6,638.37</u>	 \$ <u>(19,843.14)</u>	 \$ <u>(178,850.19)</u>
 Change in Net Assets	 \$ <u><u>37,854.15</u></u>	 \$ <u><u>(413.40)</u></u>	 \$ <u><u>293,304.68</u></u>

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# West Fargo Hockey Association, Inc.

## Summary Schedule of Gaming Activities - Blarney Stone

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Gaming Expenses - Direct			
Gaming Supplies	\$ <u>899.22</u>	\$ <u>0.00</u>	\$ <u>899.22</u>
Total Gaming Expenses - Direct	\$ <u>899.22</u>	\$ <u>0.00</u>	\$ <u>899.22</u>
Net Gaming Revenue/Expense	\$ <u><u>(899.22)</u></u>	\$ <u><u>0.00</u></u>	\$ <u><u>(899.22)</u></u>

**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Brewtus Brickhouse**  
**For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019**

	April 2019	April 2018	Jul '18-Apr '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 9,675.00	\$ 6,309.00	\$ 80,805.00
Pulltabs	5,537.00	6,205.00	58,373.00
Raffles	0.00	0.00	20,920.00
Winter/Fall Raffle Income	0.00	0.00	195,500.00
Winter/Fall Raffle Prizes	<u>0.00</u>	<u>0.00</u>	<u>(46,841.08)</u>
 Total Net Gaming Proceeds	 <u>\$ 15,212.00</u>	 <u>\$ 12,514.00</u>	 <u>\$ 308,756.92</u>
 Gaming Expenses - Direct			
Gaming Tax	\$ 1,735.59	\$ 699.00	\$ 18,002.63
Gaming Supplies	6.30	1,098.29	6,857.71
Payroll Taxes - Gaming	780.88	731.67	7,086.84
Rent - Gaming	675.00	675.00	6,750.00
Security	350.00	3,399.91	3,700.00
Wages - Gaming	<u>2,514.93</u>	<u>2,354.61</u>	<u>26,509.34</u>
 Total Gaming Expenses - Direct	 <u>\$ 6,062.70</u>	 <u>\$ 8,958.48</u>	 <u>\$ 68,906.52</u>
 Net Gaming Revenue/Expense	 <u>\$ 9,149.30</u>	 <u>\$ 3,555.52</u>	 <u>\$ 239,850.40</u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Fort Noks**  
**For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019**

	April 2019	April 2018	Jul '18-Apr '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 2,866.00	\$ 3,470.00	\$ 42,319.00
Pull Tabs	<u>3,939.00</u>	<u>1,952.00</u>	<u>23,143.00</u>
 Total Net Gaming Proceeds	 \$ <u>6,805.00</u>	 \$ <u>5,422.00</u>	 \$ <u>65,462.00</u>
 Gaming Expenses - Direct			
Gaming Tax	\$ 651.20	\$ 314.00	\$ 6,219.57
Gaming Supplies	0.00	345.50	2,717.59
Payroll Taxes - Gaming	542.39	442.77	4,534.12
Rent - Gaming	475.00	475.00	4,750.00
Security	150.00	2,021.06	2,227.00
Wages - Gaming	<u>1,768.10</u>	<u>1,404.46</u>	<u>17,552.17</u>
 Total Gaming Expenses - Direct	 \$ <u>3,586.69</u>	 \$ <u>5,002.79</u>	 \$ <u>38,000.45</u>
 Net Gaming Revenue/Expense	 \$ <u><u>3,218.31</u></u>	 \$ <u><u>419.21</u></u>	 \$ <u><u>27,461.55</u></u>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Kindred Spirits Lounge**  
**For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019**

	April 2019	April 2018	Jul '18-Apr '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 656.00	\$ 2,444.00	\$ 4,162.00
Meat Raffle Receipts	120.00	0.00	120.00
Pull Tabs	2,148.00	1,625.00	9,235.00
Raffles	0.00	480.00	3,261.20
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>
 Total Net Gaming Proceeds	 <u>\$ 2,924.00</u>	 <u>\$ 4,549.00</u>	 <u>\$ 17,078.20</u>
 Gaming Expenses - Direct			
Gaming Tax	\$ 333.61	\$ 239.00	\$ 1,756.09
Gaming Supplies	0.00	287.63	1,591.11
Payroll Taxes - Gaming	212.76	247.25	2,420.12
Raffle Wheel Tickets	15.40	0.00	15.40
Rent - Gaming	475.00	475.00	4,750.00
Security	108.00	1,137.84	1,185.00
Wages - Gaming	<u>875.53</u>	<u>822.62</u>	<u>9,386.61</u>
 Total Gaming Expenses - Direct	 <u>\$ 2,020.30</u>	 <u>\$ 3,209.34</u>	 <u>\$ 21,104.33</u>
 Net Gaming Revenue/Expense	 <u>\$ 903.70</u>	 <u>\$ 1,339.66</u>	 <u>\$ (4,026.13)</u>

# West Fargo Hockey Association, Inc.

## Summary Schedule of Gaming Activities - M&J

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
<b>Net Gaming Proceeds</b>			
Bingo	\$ 15,078.00	\$ 23,111.00	\$ 104,213.00
Blackjack & Paddlewheel	5,671.00	6,894.00	46,198.00
Daubers	397.00	576.74	4,218.78
Etabs	13,963.00	0.00	13,963.00
Pull tabs	5,084.00	13,934.00	214,226.55
Raffles	0.00	0.00	1,127.65
Poker	0.00	0.00	3,695.00
<b>Total Net Gaming Proceeds</b>	<b>\$ <u>40,193.00</u></b>	<b>\$ <u>44,515.74</u></b>	<b>\$ <u>387,641.98</u></b>
<b>Gaming Expenses - Direct</b>			
Bingo Cards	\$ 25.75	\$ 0.00	\$ 25.75
Etab Expense	5,245.65	0.00	5,245.65
Gaming Tax	4,585.76	4,420.00	41,519.61
Gaming Supplies	2,102.54	3,402.86	37,572.83
Miscellaneous - Gaming	0.00	0.00	157.48
Payroll Taxes - Gaming	3,024.86	2,645.10	22,693.01
Rent - Gaming	1,385.00	1,385.00	13,850.00
Security	337.50	3,494.35	3,825.00
Wages - Gaming	8,721.97	8,825.63	94,957.33
<b>Total Gaming Expenses - Direct</b>	<b>\$ <u>25,429.03</u></b>	<b>\$ <u>24,172.94</u></b>	<b>\$ <u>219,846.66</u></b>
<b>Net Gaming Revenue/Expense</b>	<b>\$ <u><u>14,763.97</u></u></b>	<b>\$ <u><u>20,342.80</u></u></b>	<b>\$ <u><u>167,795.32</u></u></b>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities- Pub West**  
**For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019**

	April 2019	April 2018	Jul '18-Apr '19
<b>Net Gaming Proceeds</b>			
Blackjack & Paddlewheel	\$ 7,060.00	\$ 3,450.00	\$ 44,257.00
Etabs	7,738.00	0.00	7,738.00
Meat Raffle Receipts	1,620.00	0.00	1,620.00
Meat Raffle Prizes	(1,074.36)	0.00	(1,074.36)
Pull Tabs	2,303.00	7,239.00	105,871.25
Raffles	0.00	2,160.00	4,881.42
Other Raffles	0.00	0.00	1,793.56
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Net Gaming Proceeds</b>	<b>\$ <u>17,646.64</u></b>	<b>\$ <u>12,849.00</u></b>	<b>\$ <u>165,086.87</u></b>
<b>Gaming Expenses - Direct</b>			
Etab Expense	\$ 2,103.81	\$ 0.00	\$ 2,103.81
Gaming Tax	2,037.89	589.00	15,812.91
Gaming Supplies	899.22	1,281.30	14,802.50
Miscellaneous - Gaming	0.00	0.00	(25.00)
Payroll Taxes - Gaming	722.72	740.59	6,590.75
Raffle Wheel Tickets	75.60	0.00	75.60
Rent - Gaming	775.00	775.00	7,750.00
Security	287.50	2,927.70	3,162.50
Wages - Gaming	2,250.21	2,445.84	24,752.01
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Gaming Expenses - Direct</b>	<b>\$ <u>9,151.95</u></b>	<b>\$ <u>8,759.43</u></b>	<b>\$ <u>75,025.08</u></b>
<b>Net Gaming Revenue/Expense</b>	<b>\$ <u><u>8,494.69</u></u></b>	<b>\$ <u><u>4,089.57</u></u></b>	<b>\$ <u><u>90,061.79</u></u></b>

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**West Fargo Hockey Association, Inc.**  
**Summary Schedule of Gaming Activities - Rookies**  
For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 3,647.00	\$ 2,180.00	\$ 36,493.00
Etabs	26,837.50	0.00	26,837.50
Pull Tabs	<u>5,246.00</u>	<u>7,532.00</u>	<u>143,804.30</u>
 Total Net Gaming Proceeds	 <u>\$ 35,730.50</u>	 <u>\$ 9,712.00</u>	 <u>\$ 207,134.80</u>
 Gaming Expenses - Direct			
Etab Expense	\$ 4,869.73	\$ 0.00	\$ 4,869.73
Gaming Tax	4,076.62	499.00	22,383.47
Gaming Supplies	899.22	1,333.16	22,593.40
Payroll Taxes - Gaming	737.90	695.53	6,449.64
Rent - Gaming	775.00	775.00	7,750.00
Security	300.00	2,927.69	3,150.00
Wages - Gaming	<u>2,411.79</u>	<u>2,314.77</u>	<u>24,527.84</u>
 Total Gaming Expenses - Direct	 <u>\$ 14,070.26</u>	 <u>\$ 8,545.15</u>	 <u>\$ 91,724.08</u>
 Net Gaming Revenue/Expense	 <u>\$ 21,660.24</u>	 <u>\$ 1,166.85</u>	 <u>\$ 115,410.72</u>

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**West Fargo Hockey Association, Inc.**

Summary Schedule of Gaming Activities - RRVF

For the Months Ended April 30, 2019 and 2018 and Ten Months Ended April 30, 2019

	April 2019	April 2018	Jul '18-Apr '19
Net Gaming Proceeds			
Gun Raffle Receipts	\$ 0.00	\$ 0.00	\$ 212,600.00
Gun Raffle Prizes	(882.55)	(24.00)	(181,239.63)
Raffles	0.00	0.00	260.00
Other Raffles	<u>0.00</u>	<u>0.00</u>	<u>23,580.00</u>
 Total Net Gaming Proceeds	 \$ <u>(882.55)</u>	 \$ <u>(24.00)</u>	 \$ <u>55,200.37</u>
 Gaming Expenses - Direct			
Gaming Tax	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>194.39</u>
 Total Gaming Expenses - Direct	 \$ <u>0.00</u>	 \$ <u>0.00</u>	 \$ <u>194.39</u>
 Net Gaming Revenue/Expense	 \$ <u><u>(882.55)</u></u>	 \$ <u><u>(24.00)</u></u>	 \$ <u><u>55,005.98</u></u>

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