

West Fargo Hockey Association Board Meeting

Board Meeting Minutes: Monday, November 16, 2020 at 6 p.m.

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

Board Members:

Present: Josh Benson, Joel Honeyman (via Any Meeting), Alex Aughinbaugh, Jareb Raan, Sarah Elkins, Kelly Kisell, Corey Moos, Seth Rehm, Shana Wilson, Anthony Houkom, Brent Kuehne, Kayla Goebel, Eric Nelson

Absent: none

Others Present:

Hockey Director: Jason Gregoire

Members Present: Kristen Cigelske (via Any Meeting)

PROCEEDINGS:

Meeting called to order at 6:01 p.m. by President Josh Benson.

Minutes Approval

Aughinbaugh motioned to approve the October 19, 2020 Regular Board Meeting minutes as provided to the board of directors. Motion was seconded by Honeyman. Approved by all; motion passed without dissent.

September 2020 Financial Report

Raan

Raan reported that the cash position for WFHA remains strong and continues to look good overall. E-tabs revenue also shows growth and in the last 3 months has provided us with about 60% of our year's budget. Benson and Raan will continue to monitor the income from e-tabs to ensure that the percentage of the income coming into WFHA is being accurately recorded. The gaming period from July through September was a great asset to our organization. Some venues have already surpassed their income projections for the year with most being on track. Traditions has already passed their initial projections for this year and appear to be a strong site in their initial year of gaming for WFHA.

Old Business: Dasher Boards & Banner Update

Kuehne

Kuehne is collaborating with Kraft on budgeting and organizational tasks related to the dasher boards and banners. Current operational work includes reviewing existing contracts and the layout of dasher boards in the arenas with more support needed to execute these tasks in a timely manner. Benson will join Kuehne and Kraft during the next meeting to help accelerate resolutions for this stage of the process.

Old Business: Treadmill Sale Update

Aughinbaugh/Kuehne

The potential client for the hockey treadmill is no longer able to complete the purchase of the equipment due to space constraints. Aughinbaugh proposed pursuing other avenues that would help advertise and expedite the sale of this equipment. Proposed options included posting on E-Bay, listing with K-Bid Auctions or public sites with good exposure to target specific interested parties. Gregoire suggested contacting Jeff Hortsman with Becker Arena Products that could also assist in the sale of the item. Within the next month Aughinbaugh would be able to put the item up for sale and initiate the selling process. Proceeds from the sale will be used to support Gregoire in transforming the current hockey treadmill room into a goalie dryland training room complete with synthetic ice, training tools and equipment.

Aughinbaugh made a motion to sell the hockey treadmill at a specified reserve with removal, pickup and transportation of the item by the buyer. Motion was seconded by Houkom. Approved by all; motion passed without dissent.

Start of the Season Update

Kisell

Kisell reported that the team meetings at the start of the season went very well. Both he and Gregoire received positive comments. Gregoire made adaptations to several meetings due to limits of space. He is problem solving ways to work around this next year with alternate venues that can hold a larger amount of people.

Team pictures required adaptations this year due to COVID-19 requirements, social distancing procedures and limited availability of rooms at Veterans Arena. The first night of team pictures encountered some minor issues which were solved for subsequent nights that went much smoother. Team rosters are complete with some adaptations being considered for next year in regards to the sizes of teams.

Gregoire also commented on the use of the TeamGenius software that provided parents and players individual feedback from their tryout sessions. Feedback from parents has been receptive and several board members have also heard positive comments from members and opened communication between players and parents. TeamGenius is a software tool purchased under a yearly contract that Gregoire would like to continue utilizing. This year the intention is to implement the tool with players and coaches to provide mid-season and year end evaluations for players. Ongoing communication with parents on the use of this tool and interpretation of feedback will be imperative to the continued positive reception within the association.

The majority of WFHA members have been exceptional in following the WFHA guidelines and protocols for COVID-19. Gregoire has received many compliments from teams that have played at our rinks and from out of town teams that our players have traveled to as well. Utilization of the COVID Tracking Tool by members up to this point has also gone extremely well. Players, coaches and families are reporting close contacts, quarantines and related issues through the tool which is providing useful data on the percentage of our association being affected by COVID-19 since the start of our season.

Gun Raffle Update & Winter Raffle Ticket Handout

Nelson

Winter raffle tickets have been distributed to members with the majority having received them. Nelson reported that some members still have yet to pick up their tickets to sell but all members received communication regarding on how to do so. Goebel reported that she has had communication from some members being unable to pick up tickets due to current quarantining requirements. Some members have already picked up extra winter raffle tickets to sell on behalf of WFHA as well. Drawing for the raffle will be held in February with all tickets needing to be turned in before the drawing date. Nelson will work on the collection process, times and logistics of accounting for tickets and money. The distribution process that was utilized this year will be returned to Team Managers for next season.

Gun Raffle tickets are currently being distributed and picked up as well. Nelson commented that about 2/3 of the available books have been handed out. Members who sell 3 or more books are eligible for discounts or reimbursements for season registration costs. Nelson will begin planning on staggered collection times for sold books and unsold books. This will allow unsold books to be collected and redistributed for sale by another member. Nelson expressed confidence about the current status of the gun raffle and ticket sales.

ND Governor's Executive Order: NDAHA Response & GFYHA Proposal

Benson/Gregoire

On Friday November 13th, 2020 Governor Burgum put forth an executive order that paused all K-12 extracurricular activities, clubs and organizations from November 16th – December 14th in North Dakota. This included the WFHA and impacts all players, coaches, practices and games. In response to this order the Grand Forks Hockey Association has drafted a proposal that would allow practices to continue with additional safety restrictions for players. The President of the GFYHA, Brad Lucke, has been in contact with all of the hockey directors to discuss submitting this document on behalf of all youth hockey organizations in North Dakota. This proposal will be submitted to NDAHA President Matt

Stockert who will then in turn submit it to the Governor's office. Gregoire has been in contact with other hockey directors from around the state as well as NDAHA who are also in favor of this proposal.

In preparation for many possible outcomes of this season Gregoire had previously crafted an alternative, contingent plan for in-house play should a shutdown happen. Gregoire's contingent plan falls in line with the items in the GFYHA proposal for adapted hockey practice should approval of the proposal be granted. Veteran's Arena is not currently renting ice to private parties during the enactment of this executive order. The Park District would need the Governor to approve the proposal and/or amend the current executive order to allow our players and coaches access to ice and facilities.

If approval is given in-house practice and possible play between our own teams would apply for Squirt/10U teams and above. Gregoire's plan allows for 2 practices/ice times for each team with an additional time for scrimmage on Sundays. Under this new proposal additional protocols will be added including parents not being allowed in the rink and locker rooms will not be available for use. It would not be feasible with required protocols to continue play during this time for Mites/8U and Termites. Gregoire is exploring options for extension of the season into March to allow these teams time to make-up what was missed at the beginning. Kuehne will be contacting Veterans Memorial Arena in regards to the prepayment of ice time that has already been made from the association.

Benson feels strongly that we need to advocate for our members to continue to practice with increased safety protocols and limits on contact otherwise we risk the possibility of the extension of the order past December 14th. Any proposals that are signed on behalf of WFHA will be publicly shared with all WFHA members.

Aughinbaugh made a motion for Benson and Gregoire to sign the GFYHA Proposal on behalf of the WFHA. Motion was seconded by Raan. Approved by all; motion passed without dissent.

WFHA Response to Executive Order

Benson

Until a response from the governor is received regarding the GFYHA proposal Benson suggested that we communicate specific WFHA expectations of our members during this executive order to show our compliance during this pause in play. Gregoire has drafted a statement for the organization that will be distributed to the membership during this enactment of the executive order. The statement will clarify that tournaments scheduled through December 14th have already been cancelled by Gregoire. In addition, the hotel blocks for tournaments reserved under WFHA or Stampede have also been cancelled. It will be clearly communicated that the organization does not condone or support the rental of private ice time during this executive order. Expectations will be upheld that the WFHA or Stampede be represented in no way throughout the duration of the executive order including, but not limited to, Stampede apparel, logos, jerseys (practice or game) or the use of the Stampede name on rentals.

Benson suggested that we send additional information in support of play regarding our own association and COVID related data for WFHA to the Governor's Executive Order. This would include protocols that we are already taking, additional precautions that would be implemented for our organization, COVID related data that we have utilized through the tracking tool and the controlled environment that we can provide during supervised hockey practices under WFHA.

Many variables, unknowns and alternatives for the remainder of the season were discussed by the board. Further actions and options will be explored pending the outcome of the Executive Order and resulting impacts on the organization.

Aughinbaugh made a motion to compose a letter with Benson and Honeyman regarding specific WFHA data that includes current and proposed COVID-19 protocols to be sent to Governor Burgum in support of our organization resuming play. Motion was seconded by Kuehne. Approved by all; motion passed without dissent.

Closed Meeting for Employee Review

Benson

6:57 Meeting Closed by President Josh Benson for an Executive Session and Employee Review

Meeting adjourned at 7:53 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
 September 30, 2020 and 2019

	Sep. 30, 2020	Sep. 30, 2019
ASSETS		
Current Assets		
Checking/Savings		
Gaming Site Cash	\$ 184,731.00	\$ 128,200.00
WSB-Club Account	322,627.39	228,565.75
WSB-Gaming Account	493,613.41	435,111.54
WSB-Trust Account	317,679.90	111,857.17
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>1,476,214.92</u>	<u>1,061,179.56</u>
Accounts Receivable		
Misc. Receivable	350.00	0.00
Advertising Receivable	900.00	6,910.00
Dibs Receivable	<u>3,221.25</u>	<u>560.00</u>
Total Accounts Receivable	<u>4,471.25</u>	<u>7,470.00</u>
Other Current Assets		
Prepaid Insurance	1,940.89	0.00
Prepaid Tournament Expenses	103,616.70	0.00
Gaming Inventory	<u>3,596.80</u>	<u>3,117.90</u>
Total Other Current Assets	<u>109,154.39</u>	<u>3,117.90</u>
Total Current Assets	<u>1,589,840.56</u>	<u>1,071,767.46</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>(204,993.84)</u>	<u>(172,881.79)</u>
Total Fixed Assets	<u>39,127.76</u>	<u>81,846.75</u>
TOTAL ASSETS	<u><u>\$ 1,628,968.32</u></u>	<u><u>\$ 1,153,614.21</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
 September 30, 2020 and 2019

	Sep. 30, 2020	Sep. 30, 2019
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$ 139.35	\$ 325,212.28
Current Portion of Long Term Debt	25,940.68	0.00
Accrued Gaming Tax	42,580.00	40,262.02
Accrued Wages	22,678.91	20,139.38
Payroll Liabilities	3,032.02	4,104.32
Winner Withholding Payable	0.00	2,400.00
Unearned Revenue - Registration	194,000.61	0.00
	<u>288,371.57</u>	<u>392,118.00</u>
Total Current Liabilities		
Long Term Liabilities		
PPP Loan Proceeds	120,600.00	0.00
Less Current Portion of Long Term Debt	(25,940.68)	0.00
	<u>94,659.32</u>	<u>0.00</u>
Total Long Term Liabilities		
	<u>383,030.89</u>	<u>392,118.00</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	259,182.06	99,497.34
	<u>1,245,937.43</u>	<u>761,496.21</u>
Total Net Assets		
TOTAL LIABILITIES & NET ASSETS	<u><u>\$ 1,628,968.32</u></u>	<u><u>\$ 1,153,614.21</u></u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019
Gaming Revenue/Expense			
Net Gaming Proceeds			
Prizeboards	\$ 0.00	\$ 0.00	\$ 16,751.00
Bingo	16,905.00	48,452.00	9,985.00
Blackjack & Paddlewheel	18,850.00	70,945.00	23,680.00
Daubers	150.00	368.00	492.00
Etabs	136,436.75	407,841.50	67,009.50
Gun Raffle Income Receipts	0.00	0.00	135,080.00
Gun Raffle Prizes	0.00	0.00	(157,453.42)
Hunting Raffle Receipts	0.00	10,260.00	0.00
Meat Raffle Receipts	0.00	360.00	880.00
Meat Raffle Prizes	0.00	0.00	(484.58)
Pull Tabs	25,691.00	77,660.42	26,580.00
Raffle Board Receipts	0.00	1,340.00	0.00
Winter/Fall Raffle Prizes Exp	0.00	0.00	50.00
	<u>198,032.75</u>	<u>617,226.92</u>	<u>122,569.50</u>
 Total Net Gaming Proceeds			
	<u>198,032.75</u>	<u>617,226.92</u>	<u>122,569.50</u>
 Gaming Expenses - Direct			
Cash Prize Float	0.00	0.00	(300.00)
Bingo Cards	0.00	1,099.97	702.25
Etab Expense	32,047.44	102,851.06	8,142.86
Gaming Licenses & Fees	0.00	(100.00)	0.00
Gaming Tax	14,193.34	42,597.00	13,420.68
Gaming Supplies	0.00	983.47	388.56
Miscellaneous - Gaming	0.00	0.00	1.00
Payroll Taxes - Gaming	5,144.49	14,616.54	5,533.23
Pull Tabs Expense	(529.10)	1,115.49	3,592.16
Raffle Wheel Tickets	0.00	0.00	35.80
Rent - Gaming	7,135.00	21,905.00	5,810.00
Security	0.00	3,343.64	2,078.00
State of ND Gaming Stamp	0.00	0.00	117.95
Wages - Gaming	20,300.48	58,910.01	18,353.26
	<u>78,291.65</u>	<u>247,322.18</u>	<u>57,875.75</u>
 Total Gaming Expenses - Direct			
	<u>78,291.65</u>	<u>247,322.18</u>	<u>57,875.75</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019
Gaming Expenses - Indirect			
Accounting - Gaming	2,515.13	6,212.38	2,075.00
Background Checks - Gaming	15.00	45.00	0.00
Bank Service Charges - Gaming	0.00	0.00	1.75
Copier Lease - Gaming	0.00	327.70	141.85
Depreciation - Gaming	851.26	2,721.59	944.55
Health Insurance - Gaming	1,091.25	3,273.75	860.06
Insurance - Worker's Safety	75.76	227.28	0.00
Insurance - Gaming	1,092.13	1,419.13	0.00
Miscellaneous (Shared) - Gaming	(180.00)	10.31	500.00
Office Rent - Gaming	775.00	2,325.00	775.00
Office Supplies/Postage - Gaming	430.90	582.31	169.92
Office Telephone/Data - Gaming	170.24	660.72	94.59
Payroll Tax - Manager & Office	1,547.22	3,533.36	992.62
Repairs & Maintenance - Gaming	0.00	56.81	0.00
Software	0.00	80.00	212.05
Wages - Manager & Office	20,048.63	38,304.05	10,522.82
Wages - Vacation, Train, Count	355.71	3,201.50	977.85
(Gain)/Loss on Sale of Assets	0.00	(2,830.31)	0.00
	<u>28,788.23</u>	<u>60,150.58</u>	<u>18,268.06</u>
 Total Gaming Expenses - Indirect			
	<u>28,788.23</u>	<u>60,150.58</u>	<u>18,268.06</u>
 Total Gaming Expenses	<u>107,079.88</u>	<u>307,472.76</u>	<u>76,143.81</u>
 Net Gaming Revenue	<u>90,952.87</u>	<u>309,754.16</u>	<u>46,425.69</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019
Program Revenue			
Charitable Donations	17.99	177.99	0.00
Advertising Sales	0.00	0.00	(2,880.00)
Apparel Sales Income	0.00	0.00	100.00
Apparel Sales Expenses	0.00	0.00	(64.26)
Contributions/Kickback Income	0.00	28.40	0.00
Dibs Receipts	(170.42)	(68.75)	280.00
Special Event Receipts	0.00	500.00	0.00
Hockey Camp Registration	3,280.25	26,831.85	8,990.00
Recreation League	0.00	0.00	287.25
Regular Season	0.00	0.00	35,547.48
Ice Time	0.00	280.00	(660.00)
Interest Income	0.00	39.67	39.63
Miscellaneous Receipts (Play-Up)	0.00	900.00	0.00
Pins - Hockey Receipts	0.00	32.50	0.00
Skating Treadmill Income	0.00	0.00	47.80
	<u>3,127.82</u>	<u>28,721.66</u>	<u>41,687.90</u>
Total Program Revenue	<u>3,127.82</u>	<u>28,721.66</u>	<u>41,687.90</u>
Program Expenses - Direct			
Training Camp Expenses	1,390.00	2,423.26	2,500.00
Equipment	399.00	4,453.04	6,775.00
Advertising - Hockey	727.38	1,004.41	0.00
Apparel - Hockey	0.00	550.00	1,720.00
Wages - Coaches	0.00	420.00	2,013.05
Travel & Expenses - Coaches	0.00	640.77	0.00
Depreciation - Hockey	2,295.91	7,063.33	2,627.18
Evaluators	0.00	0.00	(60.00)
Health Insurance - Hockey	0.00	0.00	584.82
Ice Time Expense	7,990.00	8,970.00	150,000.00
Miscellaneous - Hockey	800.00	820.28	400.00
Registration	0.00	500.00	0.00
Special Event	0.00	0.00	269.28
Staff Development	0.00	0.00	2,300.00
Tournament Entry Fees	0.00	350.00	4,409.79
Tournament Expenses	0.00	0.00	(64.26)
U S A Hockey & NDAHA	50.00	111.00	0.00
Wages - Hockey Director	12,789.54	27,132.12	6,771.98
	<u>12,789.54</u>	<u>27,132.12</u>	<u>6,771.98</u>
Total Program Expenses - Direct	<u>26,441.83</u>	<u>54,438.21</u>	<u>180,246.84</u>

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West Fargo Hockey Association, Inc.

Statements of Activities

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019
Program Expenses - Indirect			
Bank Service Charges - Hockey	0.00	74.24	0.00
Copier/Printing- Hockey	0.00	71.85	23.95
Insurance - ND Worker's Safety	75.76	227.28	0.00
Insurance - Hockey	1,092.12	1,419.12	0.00
Interest Expense - Hockey	0.00	125.11	0.00
Office Rent - Hockey	775.00	2,325.00	775.00
Office Supplies/Postage - Hockey	452.64	852.38	438.31
Payroll Taxes - Office Staff	1,157.32	2,676.97	742.95
Professional Fees - Hockey	838.37	1,749.02	1,325.00
Software	290.47	1,112.95	1,199.52
Sports Engine Processing Fees	1,235.36	3,012.78	1,233.74
Telephone/Data - Hockey	95.23	435.69	232.90
Wages - Office Manager	3,236.27	9,604.41	3,286.39
(Gain)/Loss on Sale of Hockey Assets	0.00	1,168.75	0.00
	9,248.54	24,855.55	9,257.76
Total Program Expenses - Indirect			
	35,690.37	79,293.76	189,504.60
Total Program Expenses			
	(32,562.55)	(50,572.10)	(147,816.70)
Net Program Revenue/Expense			
Change in Net Assets Without Restriction	\$ 58,390.32	\$ 259,182.06	\$ (101,391.01)

NO ASSURANCE IS PROVIDED. SUBSTANTIALLY ALL DISCLOSURES
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West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Jul-Sept 2020	Annual Budget	Budget Remaining
Gaming Revenue/Expense			
Net Gaming Proceeds			
Bingo	\$ 48,452.00	\$ 110,000.00	\$ 61,548.00
Blackjack & Paddlewheel	70,945.00	283,000.00	212,055.00
Daubers	368.00	4,500.00	4,132.00
Etabs	407,841.50	980,000.00	572,158.50
Gun Raffle Receipts	0.00	240,000.00	240,000.00
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	360.00	32,500.00	32,140.00
Meat Raffle Prizes	0.00	(5,600.00)	(5,600.00)
Poker	0.00	3,750.00	3,750.00
Pull Tabs	77,660.42	258,000.00	180,339.58
Raffle Boards - Center Ice	0.00	5,000.00	5,000.00
Raffle Boards - Gun Raffle	1,340.00	17,500.00	16,160.00
Winter Raffle Receipts	0.00	195,000.00	195,000.00
Winter Raffle Prizes	0.00	(55,000.00)	(55,000.00)
	<u>617,226.92</u>	<u>1,888,050.00</u>	<u>1,270,823.08</u>
Total Net Gaming Proceeds			
Gaming Expenses - Direct			
Bingo Cards	1,099.97	0.00	(1,099.97)
Etab Expense	102,851.06	235,200.00	132,348.94
Gaming Licenses & Fees	(100.00)	1,350.00	1,450.00
Gaming Tax	42,597.00	211,248.75	168,651.75
Gaming Supplies	983.47	126,700.00	125,716.53
Gun Raffle Advertising	0.00	1,000.00	1,000.00
Payroll Taxes - Gaming	14,616.54	71,362.50	56,745.96
Pull Tabs Expense	1,115.49	0.00	(1,115.49)
Rent - Gaming	21,905.00	81,300.00	59,395.00
Security	3,343.64	25,775.00	22,431.36
Wages - Gaming	58,910.01	259,500.00	200,589.99
	<u>247,322.18</u>	<u>1,013,436.25</u>	<u>766,114.07</u>
Total Gaming Expenses - Direct			

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West Fargo Hockey Association, Inc.

Remaining Budget Analysis

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Jul-Sept 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	327.70	2,000.00	1,672.30
Depreciation - Gaming	2,721.59	11,000.00	8,278.41
Health Insurance - Gaming	3,273.75	15,000.00	11,726.25
Insurance - Workers Comp	227.28	2,000.00	1,772.72
Insurance - Gaming	1,419.13	7,700.00	6,280.87
Miscellaneous (Shared) - Gaming	10.31	5,000.00	4,989.69
Office Rent - Gaming	2,325.00	9,300.00	6,975.00
Office Supplies/Postage - Gamin	582.31	3,500.00	2,917.69
Office Telephone/Data - Gaming	660.72	2,600.00	1,939.28
Office Supplies - Computer Hardw	0.00	2,500.00	0.00
Payroll Tax - Manager & Office	3,533.36	14,300.00	10,766.64
Repairs & Maintenance - Gaming	56.81	3,000.00	2,943.19
Software	80.00	2,000.00	1,920.00
Uniforms - Gaming	0.00	5,000.00	5,000.00
Wages - Manager & Office	38,304.05	130,000.00	91,695.95
Wages - Vacation, Train, Count	3,201.50	10,000.00	6,798.50
Gain/Loss on Sale of Assets	(2,830.31)	-	2,830.31
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses - Indirect	60,150.58	251,650.00	187,999.42
	<hr/>	<hr/>	<hr/>
Total Gaming Expenses	307,472.76	1,265,086.25	954,113.49
	<hr/>	<hr/>	<hr/>
Net Gaming Revenue	309,754.16	622,963.75	316,709.59
	<hr/>	<hr/>	<hr/>
COVID Adjustment - 10%	0.00	(62,296.38)	0.00
	<hr/>	<hr/>	<hr/>
Adjusted Net Gaming Revenue	309,754.16	560,667.37	316,709.59
	<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 One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Jul-Sept 2020	Budget	Remaining
Program Revenue			
Charitable Contributions	177.99	0.00	(177.99)
Dasherboards & 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	500.00	2,000.00	1,500.00
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)	900.00	0.00	(900.00)
Pins - Hockey Receipts	32.50	0.00	(32.50)
State Tournament	0.00	15,000.00	15,000.00
	<u>28,721.66</u>	<u>348,950.00</u>	<u>320,228.34</u>
Total Program Revenue			
	<u>28,721.66</u>	<u>348,950.00</u>	<u>320,228.34</u>
Program Expenses - Direct			
Training Camp Expenses	2,423.26	0.00	(2,423.26)
Equipment Repairs	4,453.04	2,500.00	(1,953.04)
Advertising - Hockey	1,004.41	5,000.00	3,995.59
Apparel - Hockey	550.00	3,000.00	2,450.00
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	7,063.33	30,000.00	22,936.67
Evaluators	0.00	3,000.00	3,000.00
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	8,970.00	250,000.00	241,030.00
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	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
Center Ice Celebration Expense	0.00	5,000.00	5,000.00
Supplies - Hockey	0.00	8,000.00	8,000.00
Tournament Entry Fees	350.00	100,000.00	99,650.00
Tournaments - State Entries	0.00	5,000.00	5,000.00

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 One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Jul-Sept 2020	Budget	Remaining
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
Wages - Hockey Director	27,132.12	0.00	(27,132.12)
	<u>54,438.21</u>	<u>714,250.00</u>	<u>659,811.79</u>
 Program Expenses - Indirect			
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	0.00	2,500.00	2,500.00
Copier/Printing- Hockey	71.85	650.00	578.15
Insurance-Workers Comp	227.28	2,500.00	2,272.72
Insurance - Hockey	1,419.12	2,500.00	1,080.88
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 Rent - Hockey	2,325.00	10,000.00	7,675.00
Office Supplies/Postage - Hockey	852.38	1,500.00	647.62
Payroll Taxes - Office Staff	2,676.97	0.00	(2,676.97)
Professional Fees - Hockey	1,749.02	10,000.00	8,250.98
Software	1,112.95	1,000.00	(112.95)
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	9,604.41	0.00	(9,604.41)
(Gain)/Loss on Sale of Hockey Assets	1,168.75	0.00	(1,168.75)
	<u>24,855.55</u>	<u>39,000.00</u>	<u>15,313.20</u>
Total Program Expenses - Indirect			
	<u>79,293.76</u>	<u>753,250.00</u>	<u>675,124.99</u>
Total Program Expenses			
Net Program Revenue/Expense	<u>(50,572.10)</u>	<u>(404,300.00)</u>	<u>(354,896.65)</u>
Change in Net Assets	<u>\$ 259,182.06</u>	<u>\$ 218,663.75</u>	<u>\$ (38,187.06)</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 One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Jul-Sept 2020	Budget	Remaining
Program Expenses - Indirect			
Bank Service Charges	74.24	0.00	(74.24)
Computer - Hockey	0.00	2,500.00	2,500.00
Copier/Printing- Hockey	71.85	650.00	578.15
Facilities Expenses	0.00	0.00	0.00
Insurance-Workers Comp	227.28	2,500.00	2,272.72
Insurance - Hockey	1,419.12	2,500.00	1,080.88
Interest Expense	125.11		
Meeting Expenses	0.00	750.00	750.00
Miscellaneous	0.00	2,500.00	2,500.00
Office Furniture	0.00	0.00	0.00
Office Fit-up	0.00	0.00	0.00
Office Rent - Hockey	2,325.00	10,000.00	7,675.00
Office Supplies/Postage - Hockey	852.38	1,500.00	647.62
Payroll Taxes - Office Staff	2,676.97	17,500.00	14,823.03
Professional Fees - Hockey	1,749.02	10,000.00	8,250.98
Software	1,112.95	1,000.00	(112.95)
Sports Engine Processing Fees	3,012.78	0.00	(3,012.78)
Telephone/Data - Hockey	435.69	2,600.00	2,164.31
Wages - Business Manager	9,604.41	0.00	(9,604.41)
(Gain)/Loss on Sale of Hockey Assets	1,168.75		
Total Program Expenses - Indirect	<u>24,855.55</u>	<u>54,000.00</u>	<u>30,438.31</u>
Total Program Expenses	<u>79,293.76</u>	<u>751,500.00</u>	<u>673,500.10</u>
Net Program Revenue/Expense	<u>(50,572.10)</u>	<u>(404,300.00)</u>	<u>(371,089.91)</u>
Change in Net Assets	<u>\$ 259,002.06</u>	<u>\$ 218,663.75</u>	<u>\$ (59,200.32)</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ (6,482.00)	\$ 14,000.00	\$ 14,000.00
Etabs	12,366.75	30,086.00	4,430.00	47,500.00	17,414.00
Pulltabs	<u>2,863.00</u>	<u>4,881.00</u>	<u>3,162.00</u>	<u>21,000.00</u>	<u>16,119.00</u>
 Total Net Gaming Proceeds	 <u>15,229.75</u>	 <u>34,967.00</u>	 <u>1,110.00</u>	 <u>82,500.00</u>	 <u>47,533.00</u>
 Gaming Expenses - Direct					
Etab Expense	2,140.09	5,660.46	655.62	11,400.00	5,739.54
Gaming Tax	694.75	2,535.72	124.28	9,075.00	6,539.28
Gaming Supplies	0.00	0.00	0.00	7,500.00	
Payroll Taxes - Gaming	0.00	0.68	391.20	3,575.00	3,574.32
Pull Tabs Expense	(16.73)	292.04	85.67		
Rent - Gaming	300.00	900.00	300.00	3,600.00	2,700.00
State of ND Gaming Stamp	0.00	51.52	175.00	150.00	
Security	0.00	0.00	19.60	2,150.00	2,150.00
Wages-Gaming	<u>0.00</u>	<u>3.50</u>	<u>1,069.94</u>	<u>13,000.00</u>	<u>12,996.50</u>
 Total Gaming Expenses - Direct	 <u>3,118.11</u>	 <u>9,443.92</u>	 <u>2,821.31</u>	 <u>50,450.00</u>	 <u>33,699.64</u>
 Net Gaming Revenue/Expense	 <u>\$ 12,111.64</u>	 <u>\$ 25,523.08</u>	 <u>\$ (1,711.31)</u>	 <u>\$ 32,050.00</u>	 <u>\$ 13,833.36</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 - Brewtus Brickhouse

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019
Net Gaming Proceeds			
Blackjack & Paddlewheel	\$ 0.00	\$ 0.00	\$ 4,466.00
Pull Tabs	0.00	0.00	4,102.00
Winter/Fall Raffle Prizes Exp	0.00	0.00	50.00
	<u>0.00</u>	<u>0.00</u>	<u>8,618.00</u>
Total Net Gaming Proceeds			
	<u>0.00</u>	<u>0.00</u>	<u>8,618.00</u>
Gaming Expenses - Direct			
Gaming Tax	0.00	0.00	964.88
Payroll Taxes - Gaming	0.00	0.00	885.12
Pull Tabs Expense	0.00	0.00	578.77
Rent -Gaming	0.00	0.00	675.00
Security	0.00	0.00	362.50
State of ND Gaming Stamp	0.00	0.00	9.10
Wages - Gaming	0.00	0.00	2,247.20
	<u>0.00</u>	<u>0.00</u>	<u>5,722.57</u>
Total Gaming Expenses - Direct			
	<u>0.00</u>	<u>0.00</u>	<u>5,722.57</u>
Net Gaming Revenue/Expense	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,895.43</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 5,039.00	\$ 11,489.00	\$ 10,139.00	\$ 65,000.00	\$ 53,511.00
Pull Tabs	<u>(696.00)</u>	<u>1,719.00</u>	<u>1,966.00</u>	<u>16,000.00</u>	<u>14,281.00</u>
Total Net Gaming Proceeds	<u>4,343.00</u>	<u>13,208.00</u>	<u>12,105.00</u>	<u>81,000.00</u>	<u>67,792.00</u>
Gaming Expenses - Direct					
Gaming Tax	476.45	1,060.50	1,355.28	8,910.00	7,849.50
Gaming Supplies	0.00	0.00	0.00	3,000.00	3,000.00
Payroll Taxes - Gaming	592.01	1,351.67	594.95	6,875.00	5,523.33
Pull Tabs Expense	(54.85)	(54.85)	229.27	0.00	54.85
Rent - Gaming	475.00	1,425.00	475.00	5,700.00	4,275.00
Security	0.00	270.48	162.50	2,700.00	2,429.52
State of ND Gaming Stamp	0.00	0.00	8.75	150.00	150.00
Wages - Gaming	<u>1,894.11</u>	<u>4,494.89</u>	<u>1,574.10</u>	<u>25,000.00</u>	<u>20,505.11</u>
Total Gaming Expenses - Direct	<u>3,382.72</u>	<u>8,547.69</u>	<u>4,399.85</u>	<u>52,335.00</u>	<u>43,787.31</u>
Net Gaming Revenue/Expense	<u>\$ 960.28</u>	<u>\$ 4,660.31</u>	<u>\$ 7,705.15</u>	<u>\$ 28,665.00</u>	<u>\$ 24,004.69</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 1,720.00	\$ 12,135.00	\$ 0.00	\$ 50,000.00	\$ 37,865.00
Etabs	26,716.25	90,731.00	0.00	150,000.00	59,269.00
Meat Raffle Receipts	0.00	360.00	0.00	15,000.00	14,640.00
Pull Tabs	<u>3,714.00</u>	<u>17,519.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>12,481.00</u>
 Total Net Gaming Proceeds	 <u>32,150.25</u>	 <u>120,745.00</u>	 <u>0.00</u>	 <u>245,000.00</u>	 <u>124,255.00</u>
 Gaming Expenses - Direct					
Etab Expense	7,810.57	23,212.10	0.00	36,000.00	12,787.90
Gaming Tax	3,033.00	8,919.39	0.00	26,950.00	18,030.61
Gaming Supplies	0.00	7.38	0.00	20,000.00	
Payroll Taxes - Gaming	940.48	2,643.95	0.00	6,875.00	4,231.05
Pull Tabs Expense	(90.20)	355.45	0.00	0.00	(355.45)
Rent	975.00	2,925.00	0.00	12,900.00	9,975.00
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	<u>2,653.65</u>	<u>7,699.69</u>	<u>0.00</u>	<u>25,000.00</u>	<u>17,300.31</u>
 Total Gaming Expenses - Direct	 <u>15,322.50</u>	 <u>46,278.16</u>	 <u>0.00</u>	 <u>131,950.00</u>	 <u>65,679.22</u>
 Net Gaming Revenue/Expense	 <u>\$ 16,827.75</u>	 <u>\$ 74,466.84</u>	 <u>\$ 0.00</u>	 <u>\$ 113,050.00</u>	 <u>\$ 58,575.78</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 3,359.00	\$ 3,575.00	\$ 730.00	\$ 5,000.00	\$ 1,425.00
Etabs	5,514.25	13,317.00	2,551.00	40,000.00	26,683.00
Pull Tabs	1,543.00	2,874.37	745.00	5,000.00	2,125.63
Meat Raffles				500.00	500.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Gaming Proceeds	<u>10,416.25</u>	<u>19,766.37</u>	<u>4,026.00</u>	<u>50,500.00</u>	<u>30,733.63</u>
Gaming Expenses - Direct					
Etab Expense	1,378.94	3,733.31	400.16	9,600.00	5,866.69
Gaming Tax	496.16	1,112.35	114.87	5,555.00	4,442.65
Gaming Supplies	0.00	0.00	0.00	1,700.00	1,700.00
Payroll Taxes - Gaming	193.19	590.09	224.82	3,025.00	2,434.91
Pull Tabs Expense	(12.59)	(12.59)	26.20	0.00	12.59
Rent - Gaming	500.00	1,500.00	475.00	9,300.00	7,800.00
State of ND Gaming Stamp	0.00	278.20	120.50	150.00	(128.20)
Security	0.00	0.00	18.55	1,475.00	1,475.00
Wages - Gaming	641.16	1,823.96	584.78	11,000.00	9,176.04
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Gaming Expenses - Direct	<u>3,196.86</u>	<u>9,025.32</u>	<u>1,964.88</u>	<u>41,805.00</u>	<u>32,779.68</u>
Net Gaming Revenue/Expense	<u>\$ 7,219.39</u>	<u>\$ 10,741.05</u>	<u>\$ 2,061.12</u>	<u>\$ 8,695.00</u>	<u>\$ (2,046.05)</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 0.00	\$ 1,211.00	\$	\$ 0.00
Bingo	16,905.00	48,452.00	9,985.00	110,000.00	61,548.00
Blackjack & Paddlewheel	6,061.00	11,129.00	5,001.00	25,000.00	13,871.00
Daubers	150.00	368.00	492.00	4,500.00	4,132.00
Etabs	33,170.50	95,067.75	17,708.75	300,000.00	204,932.25
Pull tabs	4,768.00	14,771.00	10,371.00	70,000.00	55,229.00
Poker	0.00	0.00	0.00	3,750.00	3,750.00
Other Gaming Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Net Gaming Proceeds	<u>61,054.50</u>	<u>169,787.75</u>	<u>44,768.75</u>	<u>513,250.00</u>	<u>343,462.25</u>
Gaming Expenses - Direct					
Prize Board Prizes	0.00	0.00	0.00	0.00	0.00
Cash Prize Float	0.00	0.00	(300.00)	0.00	0.00
Bingo Cards	0.00	1,099.97	702.25	0.00	(1,099.97)
Etab Expense	7,222.01	23,121.71	(1,495.17)	72,000.00	48,878.29
Gaming Tax	3,745.58	10,986.34	5,045.93	56,457.50	45,471.16
Gaming Supplies	0.00	526.49	371.36	42,500.00	41,973.51
Miscellaneous - Gaming	0.00	0.00	1.00	0.00	0.00
Payroll Taxes - Gaming	1,399.20	3,982.14	1,910.54	31,625.00	27,642.86
Pull Tabs Expense	(195.34)	(110.79)	1,778.85	0.00	110.79
Rent - Gaming	2,135.00	6,405.00	2,135.00	19,200.00	12,795.00
Security	0.00	669.76	375.00	5,000.00	4,330.24
State of ND Gaming Stamp	0.00	0.00	25.55	150.00	150.00
Wages - Gaming	<u>9,130.62</u>	<u>27,441.83</u>	<u>8,842.02</u>	<u>115,000.00</u>	<u>87,558.17</u>
Total Gaming Expenses - Direct	<u>23,437.07</u>	<u>74,122.45</u>	<u>19,392.33</u>	<u>341,932.50</u>	<u>267,810.05</u>
Net Gaming Revenue/Expense	<u>\$ 37,617.43</u>	<u>\$ 95,665.30</u>	<u>\$ 25,376.42</u>	<u>\$ 171,317.50</u>	<u>\$ 75,652.20</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ 5,590.00	\$ 19,796.00	\$ 6,850.00	\$ 60,000.00	\$ 40,204.00
Etabs	15,768.25	51,600.75	16,927.00	170,000.00	118,399.25
Hunting Raffle Receipts	0.00	10,260.00	0.00	0.00	(10,260.00)
Meat Raffle Receipts	0.00	0.00	880.00	17,000.00	17,000.00
Meat Raffle Prizes	0.00	0.00	(484.58)	0.00	0.00
Pull Tabs	4,183.00	12,990.00	3,446.00	40,000.00	27,010.00
Raffle Boards	0.00	1,340.00	0.00	0.00	(1,340.00)
Winter Raffles	0.00	0.00	0.00	195,000.00	195,000.00
	<u>25,541.25</u>	<u>95,986.75</u>	<u>27,618.42</u>	<u>482,000.00</u>	<u>386,013.25</u>
Total Net Gaming Proceeds					
	<u>25,541.25</u>	<u>95,986.75</u>	<u>27,618.42</u>	<u>482,000.00</u>	<u>386,013.25</u>
Gaming Expenses - Direct					
Etab Expense	3,749.40	14,659.47	3,505.29	40,800.00	26,140.53
Gaming Tax	2,629.35	7,303.64	3,092.18	53,020.00	45,716.36
Gaming Supplies	0.00	16.51	0.00	20,000.00	19,983.49
Meat Raffle	0.00	0.00	0.00	5,600.00	5,600.00
Winter Raffle	0.00	0.00	0.00	55,000.00	55,000.00
Payroll Taxes - Gaming	661.33	1,951.54	736.14	7,562.50	5,610.96
Pull Tabs Expense	(67.27)	15.86	278.27	0.00	(15.86)
Raffle Wheel Tickets	0.00	0.00	25.80	0.00	0.00
Rent - Gaming	775.00	2,325.00	775.00	12,900.00	10,575.00
Security	0.00	515.20	312.50	4,075.00	3,559.80
State of ND Gaming Stamp	0.00	0.00	20.65	150.00	150.00
Wages - Gaming	1,912.71	5,671.06	1,982.07	27,500.00	21,828.94
	<u>9,660.52</u>	<u>32,458.28</u>	<u>10,727.90</u>	<u>226,607.50</u>	<u>194,149.22</u>
Total Gaming Expenses - Direct					
	<u>9,660.52</u>	<u>32,458.28</u>	<u>10,727.90</u>	<u>226,607.50</u>	<u>194,149.22</u>
Net Gaming Revenue/Expense	<u>\$ 15,880.73</u>	<u>\$ 63,528.47</u>	<u>\$ 16,890.52</u>	<u>\$ 255,392.50</u>	<u>\$ 191,864.03</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 Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Prize Boards	\$ 0.00	\$ 0.00	\$ 15,540.00	\$ 0.00	\$ 0.00
Gun Raffle Income Receipts	0.00	0.00	135,080.00	240,000.00	240,000.00
Gun Raffle Prizes Exp	0.00	0.00	(157,453.42)	(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
Pull Tabs	0.00	0.00	53.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>(6,780.42)</u>	<u>81,900.00</u>	<u>81,900.00</u>
Total Net Gaming Proceeds					
	<u>0.00</u>	<u>0.00</u>	<u>(6,780.42)</u>	<u>81,900.00</u>	<u>81,900.00</u>
Gaming Expenses - Direct					
Gaming Licenses & Fees	0.00	(100.00)	0.00	0.00	100.00
Gaming Tax	0.00	0.00	(759.14)	5,906.25	5,906.25
Gaming Supplies	0.00	0.00	17.20	0.00	0.00
Pull Tabs Expense	0.00	0.00	(3.00)	0.00	0.00
Raffle Wheel Tickets	0.00	0.00	10.00	0.00	0.00
Security	0.00	0.00	245.00	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	(7.00)	150.00	150.00
	<u>0.00</u>	<u>(100.00)</u>	<u>(496.94)</u>	<u>7,056.25</u>	<u>7,156.25</u>
Total Gaming Expenses - Direct					
	<u>0.00</u>	<u>(100.00)</u>	<u>(496.94)</u>	<u>7,056.25</u>	<u>7,156.25</u>
Net Gaming Revenue/Expense					
	<u>\$ 0.00</u>	<u>\$ 100.00</u>	<u>\$ (6,283.48)</u>	<u>\$ 74,843.75</u>	<u>\$ 74,743.75</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 - Rookies

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ (1,807.00)	\$ 13,933.00	\$ 2,976.00	\$ 50,000.00	\$ 36,067.00
Etabs	25,862.25	80,579.75	25,392.75	225,000.00	144,420.25
Pull Tabs	5,950.00	13,804.05	2,735.00	55,000.00	41,195.95
	<u>30,005.25</u>	<u>108,316.80</u>	<u>31,103.75</u>	<u>330,000.00</u>	<u>221,683.20</u>
Total Net Gaming Proceeds					
Gaming Expenses - Direct					
Etab Expense	5,599.26	19,812.50	5,076.96	54,000.00	34,187.50
Gaming Tax	1,886.30	7,112.23	3,482.40	36,300.00	29,187.77
Gaming Supplies	0.00	419.13	0.00	24,500.00	24,080.87
Payroll Taxes - Gaming	919.18	2,745.27	790.46	8,250.00	5,504.73
Pull Tabs Expense	(79.53)	426.38	618.13	0.00	(426.38)
Rent - Gaming	1,000.00	3,000.00	975.00	14,100.00	11,100.00
Security	0.00	644.00	325.00	4,150.00	3,506.00
State of ND Gaming Stamp	0.00	0.00	22.75	150.00	150.00
Wages - Gaming	2,715.80	7,794.47	2,053.15	30,000.00	22,205.53
	<u>12,041.01</u>	<u>41,953.98</u>	<u>13,343.85</u>	<u>171,450.00</u>	<u>129,496.02</u>
Total Gaming Expenses - Direct					
Net Gaming Revenue/Expense	<u>\$ 17,964.24</u>	<u>\$ 66,362.82</u>	<u>\$ 17,759.90</u>	<u>\$ 158,550.00</u>	<u>\$ 92,187.18</u>

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

West Fargo Hockey Association, Inc.

Summary Schedule of Activities - Traditions

For the One and Three Months Ended September 30, 2020 and One Month Ended September 30, 2019

	Sep. 2020	July-Sep. 2020	Sep. 2019	Annual Budget	Budget Remaining
Net Gaming Proceeds					
Blackjack & Paddlewheel	\$ (1,112.00)	\$ (1,112.00)	\$ 0.00	\$ 14,000.00	\$ 15,112.00
Etabs	17,038.50	46,459.25	0.00	47,500.00	1,040.75
Pull Tabs	<u>3,366.00</u>	<u>9,102.00</u>	<u>0.00</u>	<u>21,000.00</u>	<u>11,898.00</u>
 Total Net Gaming Proceeds	 <u>19,292.50</u>	 <u>54,449.25</u>	 <u>0.00</u>	 <u>82,500.00</u>	 <u>28,050.75</u>
 Gaming Expenses - Direct					
Etab Expense	4,147.17	12,651.51	0.00	11,400.00	(1,251.51)
Gaming Tax	1,231.75	3,566.83	0.00	9,075.00	5,508.17
Gaming Supplies	0.00	13.96	0.00	7,500.00	7,486.04
Payroll Taxes - Gaming	439.10	1,351.20	0.00	3,575.00	2,223.80
Pull Tabs Expense	(12.59)	203.99	0.00	0.00	(203.99)
Rent - Gaming	975.00	3,425.00	0.00	3,600.00	175.00
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	<u>1,352.43</u>	<u>3,980.61</u>	<u>0.00</u>	<u>13,000.00</u>	<u>9,019.39</u>
 Total Gaming Expenses - Direct	 <u>8,132.86</u>	 <u>25,592.38</u>	 <u>0.00</u>	 <u>50,450.00</u>	 <u>24,857.62</u>
 Net Gaming Revenue/Expense	 <u>\$ 11,159.64</u>	 <u>\$ 28,856.87</u>	 <u>\$ 0.00</u>	 <u>\$ 32,050.00</u>	 <u>\$ 3,193.13</u>

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

YOUTH HOCKEY ASSOCIATION PROPOSAL

As of this morning, total positive COVID cases from hockey aged youth (6-14), account for 0.05% of all total positive COVID cases in the state of North Dakota.

Current interpretations of Executive Order 2020-43 allow for activities AND the use of facilities (i.e. hockey rinks) by private groups who may lack the willingness or ability to ensure a level of safety and regulation that our associations can provide.

Our proposal goes beyond current restrictions while allowing associations and staff the ability to ensure a safe and well-regulated environment for us to continue youth hockey activities:

- All Guidelines will be strictly followed through the duration of Executive Order 2020-43
- No Travel: No association members or teams are permitted to travel for any association activities. Members/Teams will conduct all activity within their “home” territory.
- No Games: Associations will not conduct games against other associations or games that require the use of officials and/or box workers.
- NO SPECTATORS: Facilities will be restricted to players, coaches and staff only.
- Coaches will be masked at all times, including on the ice.
- No Locker room use.

Providing a safe and controlled environment for our members is the top priority of our organizations. Our associations have the ability and willingness to provide well-regulated environments that will allow us to keep playing hockey safely. The proposed guidelines go beyond the current restrictions placed on other businesses, organizations, or establishments of like missions.

Health clubs and fitness centers are still open. Bars and restaurants are open. College students are still on campus. Hockey teams like the Fargo Force will still be playing games, practicing and traveling even though the number of cases for their age group far surpass those at the youth hockey levels.

With the addition of players and coaches wearing masks at all times, removing all spectators from the rink, closing locker rooms and not playing games, it is our belief that we can continue safely participating in hockey activities.

Attached is a study conducted by USA Hockey detailing the amount of immediate proximity and close contact during a game of hockey. The amount of time spent within close proximity of another player is minute. The amount of time spent within close proximity of another player during practice is far less than during the course of a game.

https://cdn1.sportngin.com/attachments/document/afbf-2242200/Report_Regarding_Immediate_Proximity_Associated_with_Body_Contact_in_Ice_Hockey.pdf#_ga=2.66440621.202861360.1605534262-1963897767.1597785141

We are excited to continue operating under restrictions and guidelines that fall within this interpretation of Executive Order 2020-43.

Matt Smaby, Hockey Director
Brad Lucke, President

Grand Forks Youth Hockey Association

Jennifer Thompson, President

Fargo Youth Hockey Association

Brian Bauman, Hockey Director
Kevin Nelson, President

Minot Youth Hockey Association

Jason Gregoire, Hockey Director
Josh Benson, President

West Fargo Youth Hockey Association

Jeremy Elbert, President

Fargo Angels

Kaine Martell, Hockey Director
AJ Emter, President

Bismarck Youth Hockey Association