

# White Bear Lake Area Hockey Association

## Gambling and Board Meeting Minutes

October 13, 2025

**Attendees:** Jeff Boldt, Brent Kath, John Wegscheider, Steve Poindexter, Collin Katainen, Rico Lopez, Greg Boggess, Kim Gillespie

**Board Members:** Dana Luger, Rick Kissner, Paul Estby, Todd Wanka, Josh Docken, Erik Wicklander, Jeff Rose, Eric Johnson, Kyle Hall

**Gambling Manager:** Kevin Bergerson

### GAMBLING MEMBERSHIP MEETING:

1. Call to order – Eric Johnson (7:02)
2. Motion to Approve Agenda
  - a. 2<sup>nd</sup> – Rick Kissner
  - b. Motion Carries
3. Gambling Report (Kevin Bergerson)
  - a. Account Balance as of 9/30/2025 - \$936,694.33 (up \$172k from August)
    - i. Includes \$58K in deposits for Season Raffle
  - b. Review August 2025 Financials - Membership Approval Needed
    - i. August 2025 Financial Summary
    - ii. August Breakout by Site
    - iii. August Allowable Expenses
  - c. Motion to Approve August Financials/Expenses
    - i. 2<sup>nd</sup> – Jeff Rose
    - ii. Motion Carries
4. November 2025 Estimated Expenses (10/9/25-11/30/25) - Membership Approval Needed
  - i. November Estimated Allowable Expenses
  - ii. November Estimated Lawful Purpose Expenses
    1. Proposed Donations:
      - a. \$1,000 Second Harvest Heartland
      - b. \$1,000 Keystone Community Food Shelf
      - c. \$1,000 White Bear Lake Food Shelf
      - d. \$1,000 Hugo Good Neighbors Food Shelf
      - e. \$1,000 Vadnais Heights Lions Club Foundation Inc.
      - f. \$50,000 WBLAHA – Profit from Season Raffle
  - b. Motion to Approve November Allowable Expenses & Lawful Purpose
    - i. 2<sup>nd</sup> – Eric Johnson
    - ii. Motion Carries
5. Other Business
  - a. ABDO Annual Audit – Review & Approval
    - i. Motion to approve 2025 gambling audit & executive governance summary
    - ii. 2<sup>nd</sup> – Rick Kissner
    - iii. Motion carries
  - b. Draft Review – 2025
  - c. Executive Governance Summary – 2025
  - d. Saks went back to booth ops 10/1, MC Taco ownership changing 10/20 – will still continue pulltabs w/ MC – BearTown to change ownership to MC
  - e. Member Forum or New Agenda Items
6. Adjourn (7:19)

## MONTHLY BOARD MEETING

1. Call to Order – Eric Johnson
2. Approval of Agenda
  - a. 2<sup>nd</sup> – Kyle Hall
  - b. Motion Carries
3. Approval of Meeting Minutes – September 2025
  - a. 2<sup>nd</sup> – Kyle Hall
  - b. Motion Carries
4. Member Forum
  - a. Steve Poindexter – looking for advice – east metro declined waiver to sign, they are in Vadnais, did mini-mites last year, email received to get signed waiver from east metro, wants son who is 1<sup>st</sup> year mite to be able to play w/ kids he goes to school with – he has to appeal district 2, president says we will help him, he needs guidance on how to appeal – we will help w/ appeal but we cannot guarantee anything – EJ, be as factual as you can – Steve Poindexter. We are in fall camp – can we keep coming? Can he come to tryouts? Tryouts is when we need a waiver by. Include Josh Docken on email for appeal.
5. Treasurer's Report (Erik Wicklander/Jessica Jacksie)
  - a. Frandsen Savings: \$1.387M (+\$4K from last month)
    - i. Notes: Interest payment
  - b. General Account (Frandsen): \$432K (-\$52K from last month)
    - i. Notes: Ice, Refunds, Audit/Accounting Fees
  - c. Auditors are completing '25 audit this month and we'll be filing our tax return sometime in November (on time).
6. Vice President of Business Operations Report (Nick Anthony)
  - a. Mariner Middle School Outdoor Rink
    - i. Dibs Opportunity: \$500
    - ii. Expectations: you'll lead the efforts to set the rink up for the association. You will need help so you'll coordinate volunteers to lay the liner, flood and then maintain the facility for the winter. If you are interested email Nick Anthony by 10/19 [businessvp@wblhockey.com](mailto:businessvp@wblhockey.com)
    - iii. The liner needs to be ordered however, if no one takes this role on, then we won't have ice there this year.
  - b. Jerseys
    - i. Jerseys have been ordered and should be in by the end of the month. The goal is to deliver hoodies and hats at the same time. Please do not ask when they are coming. You will be notified when they're here.
  - c. Tryout Jerseys
    - i. Teams must collect all their tryout jerseys back and deliver them ALL at the time jerseys are available for pick up.
    - ii. **No season jerseys will be distributed if ALL your tryout jerseys are not accounted for.**
    - iii. You should use your tryout jerseys for any scrimmages or use last seasons jerseys until the new ones arrive.
7. Vice President of Hockey Operations (Todd Wanka)
  - a. If you have questions about the tryout process this season, have any suggestions for next season or want clarity on any grievances you may have, come to the meeting and ask.
  - b. Todd – does anyone have any questions?
8. President's Report (Eric Johnson)
  - a. Congrats to all the skaters on the team they have made so far – tryouts are still underway
9. D2 Representative's Report (Josh Docken)
  - a. New district election at next meeting
  - b. Reminder – please make sure you have your mouthguard – they are cracking down
10. Director of Administration (Paul Estby)
  - a. Manager at TCO – one of the locker rooms had graffiti - make sure we are having convos with our teams about respecting the locker rooms and leaving them better than when they arrived

11. Directors' Reports:

- a. Boys Director (Rick Kissner)
  - i. Thank you to everyone who was involved with tryouts – we appreciate it
- b. Girls Director (Jeff Rose)
  - i. 12U goalie – we are trying to come up with a solution for a 12UB2 goalie – we have reached out to several associations, we are running into waiver issues, kids not wanting to leave their association, we have reached out to D2 to weigh all options – can we pull players up? Is there a game limit? Can we share roster spots? We can also have 10U goalie to come up & play a game/scrimmage too. We are also considering something at the 15U level since we have 5 goalies there. Can we possibly take 1 back but we run into MN hockey rules, age restrictions, etc. We are not the only association in D2 running into this. Member, 12UB2 – we are going to Breezy Nov 6-7, we can't go out of town for this tournament – could look to get a sub goalie. If we have a 10U family want to play up for this tournament would this be an issue? No, this should not be an issue as it will not count as game totals at the 10U level. You could look to pull one up to sub.
  - ii. Kim – if you are changing the goalie situation at the 12UB2 level and you find a goalie now, after you convinced us to stay at 10U another year, we are not going to be happy because this was sold to us as a reason to stay & play a 3<sup>rd</sup> year. Jeff, I am sorry – I wish we had a solution for the goalie situation
  - iii. Thank you to everyone who helped with the tryout process
- c. Mite Director (Mark Hennessy)
  - i. Nothing to report
  - ii. No questions from the members
- d. Boys Player Development Director (Joel Starke)
  - i. 10,000 Shot drawing at Oct board meeting – the winner is Luca Johnson
- e. Girls Player Development Director (Kyle Hall)
  - i. Pre-Season workout sheets are due to Tim by Tuesday, October 14<sup>th</sup>. Winners will be drawn at the following board meeting in November.
- f. Junior Gold Director (John Wegscheider)
  - i. Tryouts are set Nov 15, 17, 18 – need some people to be on the ice, looking for volunteers during 2 ice time dates (Nov 15<sup>th</sup> & 17<sup>th</sup>) Todd will look into this
  - ii. Had a great turnout at warmups – trying to get a better grasp on numbers. Had about 40 skaters at warmups.
  - iii. Parent Meeting will be Nov 14<sup>th</sup> – tryout jersey pick up as well

12. Old Business

- a. N/A

13. New Business

- a. N/A

14. Adjourn (7:47)

## **LG1004 Monthly Gambling Report to Members**

Page 1

Minnesota Statutes 349.19, Subdivisions 3 and 5, and Minnesota Rules 7861.0320, Subpart 6, require a monthly gambling report to the membership. Members attending this meeting reviewed the documents checked below. The check register and authorization of expenditures are attached to this form and have been made a part of the meeting minutes.

White Bear Lake Area Hockey Assoc.

Meeting Date: 10/13/2025

Lisc# 03111

### **August 2025 Documents Provided for review:**

- G1 - Lawful Gambling Monthly Tax Return
- LG100A - Lawful Gambling Receipts and Expenses by Site
- LG100C - Lawful Purpose Expenditures
- LG100F - Lawful Gambling Fund Reconciliation
- Schedule B2 - Lawful Gambling Report of Barcoded Games
- LG1012 Worksheet - Lawful Purpose
- Worksheet CS - Cash Shortages
- Worksheet E - Lawful Gambling Combined Receipts Tax
- Bank Register Details by Category
- Bank Register
- Bank Reconciliation
- Checking Account Summary from Royal Credit Union
- Played/Reported Inventory Report
- Month End/Physical Inventory

### **Correspondence and other documents:**

Annual Audit Review - ABDO

Draft Review - 2025

Executive Governance Summary - 2025

Interest	Aug-25	Aug-24	YoY Change	Change %	'25 % of Ttl	'24 % of Ttl
Bingo Gross	\$111,142	\$107,656	\$3,486	3%	3%	3%
Bingo Prizes	\$91,434	\$89,318	\$2,116	2%	3%	3%
Bingo Net	\$19,708	\$18,338	\$1,370	7%	4%	4%
Prize%	82.3%	83.0%		-0.70		
Paddlewheel Gross	\$29,855	\$23,220	\$6,635	29%	1%	1%
Paddlewheel Prizes	\$24,035	\$17,678	\$6,357	36%	1%	1%
Paddlewheel Net	\$5,820	\$5,542	\$278	5%	1%	1%
Prize%	80.5%	76.1%		4.37		
E-Gaming Gross	\$1,330,184	\$1,592,694	(\$262,510)	-16%	39%	48%
E-Gaming Prizes	\$1,126,795	\$1,396,334	(\$269,539)	-19%	39%	49%
E-Gaming Net	\$203,389	\$196,361	\$7,029	4%	41%	45%
Prize%	84.7%	87.7%		-2.96		
Pulltab Gross	\$1,902,866	\$1,580,569	\$322,297	20%	56%	48%
Pulltab Prizes	\$1,635,317	\$1,364,045	\$271,272	20%	57%	48%
Pulltab Net	\$267,549	\$216,524	\$51,025	24%	54%	50%
Prize%	85.9%	86.3%		-0.36		
Total Gross	\$3,374,797	\$3,305,339	\$69,458	2%		
Total Prizes	\$2,878,081	\$2,868,175	\$9,906	0%		
Total Pre-tax Income	\$496,716	\$437,165	\$59,552	14%		
Prize%	85.3%	86.8%		-1.49		
Total Gambling Tax	\$135,224	\$112,136	\$23,088	21%		
% of Pre-Tax Income	27.2%	25.7%		1.57		
Gross Profit	\$361,492	\$325,028	\$36,464	11%		
% of Pre-Tax Income	72.8%	74.3%		-1.57		
Total Expenses (Allow.)	\$255,906	\$228,677	\$27,230	12%		
% of Net Receipts	51.5%	52.3%				
Available for Mission	\$105,586	\$96,352	\$9,234	10%		
% of Gross Profit	29.2%	29.6%		-0.44		

Breakout of Expenses	Aug-25	Aug-24	YoY Change	Change %	'25 % of Ttl	'24 % of Ttl
Gambling Product	\$35,297	\$28,322	\$6,975	25%	14%	12%
Comp. and Payroll	\$49,415	\$58,121	(\$8,706)	-15%	19%	25%
Penalties and Interest	\$0	\$0	\$0		0%	0%
Advertising	\$0	\$0	\$0		0%	0%
Accounting & Legal	\$13,869	\$13,605	\$264	2%	5%	6%
Gambling Mgrs Bond	\$0	\$0	\$0		0%	0%
Local Gov't Investigation Fee	\$0	\$0	\$0		0%	0%
Rent	\$69,201	\$64,674	\$4,527	7%	27%	28%
E-Gaming Eq/fees	\$63,593	\$47,736	\$15,856	33%	25%	21%
Misc. Services and Supplies -	\$24,661	\$15,555	\$9,107	59%	10%	7%
Insurance	\$0	\$0	\$0		0%	0%
Equipment	\$0	\$0	\$0		0%	0%
Cash Long/Short	\$623	\$1,547	(\$924)	-60%	0%	1%
Reimb Ex Cash Short	(\$752)	(\$883)	\$131	-15%	0%	0%
<b>Total Expenses</b>	<b>\$255,906</b>	<b>\$228,677</b>	<b>\$27,230</b>	<b>12%</b>		

Interest	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD	YTD Delta %
Bingo Gross	\$110,603	\$115,780	\$113,960	\$111,142									\$451,485	-29%
Bingo Prizes	\$90,280	\$91,303	\$93,397	\$91,434									\$366,414	-34%
Bingo Net	\$20,323	\$24,477	\$20,563	\$19,708									\$85,071	14%
Prize %	81.6%	78.9%	82.0%	82.3%									81.2%	-7.1 pts
Paddlewheel Gross	\$28,110	\$20,940	\$18,935	\$29,855									\$97,840	4%
Paddlewheel Prizes	\$25,494	\$16,662	\$15,357	\$24,035									\$81,548	2%
Paddlewheel Net	\$2,616	\$4,278	\$3,578	\$5,820									\$16,292	13%
Prize %	90.7%	79.6%	81.1%	80.5%									83.3%	-1.3 pts
E-Gaming Gross	\$1,320,275	\$1,225,615	\$1,321,489	\$1,330,184									\$5,197,564	-15%
E-Gaming Prizes	\$1,101,430	\$1,033,107	\$1,085,281	\$1,126,795									\$4,346,614	-18%
E-Gaming Net	\$218,845	\$192,508	\$236,208	\$203,389									\$850,950	6%
Prize %	83.4%	84.3%	82.1%	84.7%									83.6%	-3.2 pts
Pulltab Gross	\$1,760,812	\$1,676,712	\$1,790,681	\$1,902,866									\$7,131,071	11%
Pulltab Prizes	\$1,515,380	\$1,451,634	\$1,565,755	\$1,635,317									\$6,168,086	12%
Pulltab Net	\$245,432	\$225,078	\$224,926	\$267,549									\$962,985	5%
Prize %	86.1%	86.6%	87.4%	85.9%									86.5%	0.8 pts
Total Gross	\$3,222,200	\$3,039,647	\$3,246,565	\$3,374,797									\$12,883,210	-3%
Total Prizes	\$2,734,184	\$2,593,106	\$2,760,790	\$2,878,081									\$10,966,162	-4%
Total Pre-tax Income	\$488,016	\$446,541	\$485,775	\$496,716									\$1,917,048	6%
Prize %	84.9%	85.3%	85.0%	85.3%									85.1%	-1.2 pts
vs. LY	-2%	0%	13%	14%										
Total Gambling Tax	\$168,011	\$169,136	\$151,532	\$135,224									\$623,903	0%
Gross Profit	\$320,005	\$277,405	\$334,243	\$361,492									\$1,293,145	9%
Total Expenses (Allow.)	\$227,718	\$223,823	\$252,343	\$255,906									\$959,791	-9%
Available for Mission	\$92,287	\$53,582	\$81,900	\$105,586									\$333,354	138%
													\$193,189	vs. LY

Interest	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	YTD	Total Year
Bingo Gross	\$218,822	\$198,874	\$107,717	\$107,656	\$110,547	\$112,874	\$107,453	\$115,992	\$110,675	\$109,474	\$129,099	\$112,610	\$633,069	\$1,541,793
Bingo Prizes	\$208,112	\$179,066	\$82,032	\$89,318	\$84,816	\$98,175	\$84,513	\$95,571	\$90,145	\$86,920	\$94,506	\$90,581	\$558,528	\$1,283,755
Bingo Net	\$10,710	\$19,808	\$25,685	\$18,338	\$25,731	\$14,699	\$22,940	\$20,421	\$20,530	\$22,554	\$34,593	\$22,029	\$74,541	\$258,038
Prize %	95.1%	90.0%	76.2%	83.0%	76.7%	87.0%	78.7%	82.4%	81.5%	79.4%	73.2%	80.4%	88.2%	83.3%
Paddlewheel Gross	\$28,641	\$27,750	\$14,800	\$23,220	\$16,100	\$24,050	\$35,220	\$22,020	\$22,255	\$19,683	\$26,830	\$21,715	\$94,411	\$282,284
Paddlewheel Prizes	\$26,742	\$24,406	\$11,134	\$17,678	\$13,840	\$20,135	\$32,537	\$18,651	\$16,641	\$15,402	\$22,226	\$18,038	\$79,960	\$237,430
Paddlewheel Net	\$1,899	\$3,344	\$3,666	\$5,542	\$2,260	\$3,915	\$2,683	\$3,369	\$5,614	\$4,281	\$4,604	\$3,677	\$14,451	\$44,854
Prize %	93.4%	87.9%	75.2%	76.1%	86.0%	83.7%	92.4%	84.7%	74.8%	78.3%	82.8%	83.1%	84.7%	84.1%
E-Gaming Gross	\$1,707,903	\$1,461,521	\$1,338,617	\$1,592,694	\$1,579,603	\$1,602,930	\$1,681,683	\$1,358,072	\$1,215,666	\$1,242,007	\$1,550,670	\$1,393,840	\$6,100,735	\$17,725,206
E-Gaming Prizes	\$1,468,175	\$1,268,531	\$1,161,618	\$1,396,334	\$1,387,000	\$1,370,773	\$1,460,616	\$1,171,919	\$1,036,347	\$1,042,165	\$1,289,921	\$1,181,204	\$5,294,658	\$15,234,601
E-Gaming Net	\$239,728	\$192,990	\$176,999	\$196,361	\$192,603	\$232,157	\$221,067	\$186,153	\$179,320	\$199,843	\$260,750	\$212,636	\$806,077	\$2,490,605
Prize %	86.0%	86.8%	86.8%	87.7%	87.8%	85.5%	86.9%	86.3%	85.2%	83.9%	83.2%	84.7%	86.8%	85.9%
Pulltab Gross	\$1,732,206	\$1,593,639	\$1,499,092	\$1,580,569	\$1,525,448	\$1,518,482	\$1,620,586	\$1,656,533	\$1,841,583	\$1,725,474	\$2,039,943	\$1,928,104	\$6,405,506	\$20,261,659
Pulltab Prizes	\$1,485,355	\$1,365,579	\$1,274,354	\$1,364,045	\$1,317,988	\$1,325,627	\$1,411,854	\$1,430,926	\$1,587,005	\$1,496,293	\$1,755,004	\$1,672,415	\$5,489,333	\$17,486,445
Pulltab Net	\$246,851	\$228,060	\$224,738	\$216,524	\$207,460	\$192,855	\$208,732	\$225,607	\$254,578	\$229,181	\$284,939	\$255,689	\$916,173	\$2,775,214
Prize %	85.7%	85.7%	85.0%	86.3%	86.4%	87.3%	87.1%	86.4%	86.2%	86.7%	86.0%	86.7%	85.7%	86.3%
Total Gross	\$3,690,181	\$3,282,384	\$2,960,826	\$3,305,339	\$3,241,308	\$3,272,520	\$3,458,437	\$3,166,761	\$3,199,289	\$3,103,618	\$3,749,692	\$3,459,569	\$13,238,730	\$39,889,925
Total Prizes	\$3,190,484	\$2,837,982	\$2,529,538	\$2,868,175	\$2,810,784	\$2,826,085	\$2,997,823	\$2,727,862	\$2,736,763	\$2,646,055	\$3,163,757	\$2,964,438	\$11,426,179	\$34,299,744
Total Pre-tax Income	\$499,697	\$444,402	\$431,288	\$437,165	\$430,524	\$446,435	\$460,614	\$438,899	\$462,527	\$457,564	\$585,936	\$495,131	\$1,812,552	\$5,590,181
Prize %	86.5%	86.5%	85.4%	86.8%	86.7%	86.4%	86.7%	86.1%	85.5%	85.3%	84.4%	85.7%	86.3%	86.0%
Total Gambling Tax	\$178,416	\$181,764	\$149,690	\$112,136	\$151,011	\$145,500	\$154,545	\$156,818	\$149,668	\$159,115	\$158,285	\$202,056	\$622,007	\$1,899,005
Gross Profit	\$321,281	\$262,637	\$281,598	\$325,028	\$279,514	\$300,935	\$306,069	\$282,081	\$312,859	\$298,449	\$427,650	\$293,075	\$1,190,545	\$3,691,176
Total Expenses (Allow.)	\$295,598	\$278,887	\$247,218	\$228,677	\$207,482	\$211,584	\$240,781	\$223,472	\$242,249	\$213,264	\$219,581	\$255,477	\$1,050,380	\$2,864,271
Available for Mission	\$25,682	(\$16,250)	\$34,381	\$96,352	\$72,031	\$89,351	\$65,287	\$58,609	\$70,610	\$85,184	\$208,069	\$37,598	\$140,165	\$826,905

	White Bear				Bear	Johnny	MC		
	Bar	Sak's	Doc's Landing	Jimmy's	Town	Kitchen	Taco	Total	% of Total
Bingo Gross	\$4,505	\$32,145	\$0	\$60,448	\$14,044			\$111,142	3.3%
Bingo Prizes	\$4,941	\$27,121	\$0	\$46,902	\$12,470			\$91,434	3.2%
Bingo Net	(\$436)	\$5,024	\$0	\$13,546	\$1,574			\$19,708	4.0%
Prize %	109.7%	84.4%		77.6%	88.8%			82.3%	
2024 Net\$	(\$981)	\$2,386	\$0	\$15,930	\$1,003			\$18,338	4.2%
YoY Change	56%	111%		-15%	57%			7%	
Paddlewheel Gross	\$26,765	\$0	\$1,170	\$690	\$1,230			\$29,855	0.9%
Paddlewheel Prizes	\$21,975	\$0	\$780	\$460	\$820			\$24,035	0.8%
Paddlewheel Net	\$4,790	\$0	\$390	\$230	\$410			\$5,820	1.2%
Prize %	82.1%	#DIV/0!	66.7%	66.7%	66.7%			80.5%	
2024 Net\$	\$4,572	\$160	\$150	\$300	\$360			\$5,542	1.3%
YoY Change	5%	-100%	160%	-23%	14%			5%	
E-Gaming Gross	\$250,770	\$125,511	\$252,252	\$470,613	\$183,535	\$0	\$47,505	\$1,330,184	39.4%
E-Gaming Prizes	\$201,923	\$108,888	\$215,497	\$402,080	\$154,672	\$0	\$43,735	\$1,126,795	39.2%
E-Gaming Net	\$48,847	\$16,622	\$36,755	\$68,533	\$28,863	\$0	\$3,769	\$203,389	40.9%
Prize %	80.5%	86.8%	85.4%	85.4%	84.3%	#DIV/0!	92.1%	84.7%	
2024 Net\$	\$26,779	\$12,559	\$48,824	\$82,594	\$25,604			\$196,361	44.9%
YoY Change	82%	32%	-25%	-17%	13%			4%	
Pulltab Gross	\$242,920	\$349,607	\$168,011	\$846,131	\$280,565	\$0	\$15,632	\$1,902,866	56.4%
Pulltab Prizes	\$211,103	\$305,512	\$145,091	\$712,574	\$248,019	\$0	\$13,018	\$1,635,317	56.8%
Pulltab Net	\$31,817	\$44,095	\$22,920	\$133,557	\$32,546	\$0	\$2,614	\$267,549	53.9%
Prize %	86.9%	87.4%	86.4%	84.2%	88.4%	0.0%	83.3%	85.9%	
2024 Net\$	\$31,316	\$32,383	\$11,784	\$112,572	\$28,469			\$216,524	49.5%
YoY Change	2%	36%	95%	19%	14%			24%	
Total Gross	\$524,960	\$507,263	\$421,433	\$1,378,632	\$479,374	\$0	\$63,137	\$3,374,797	100.0%
Total Prizes	\$439,942	\$441,521	\$361,368	\$1,162,516	\$415,981	\$0	\$56,753	\$2,878,081	100.0%
Total Pre-tax Income	\$85,018	\$65,741	\$60,065	\$216,116	\$63,393	\$0	\$6,383	\$496,716	100.0%
Prize %	83.8%	87.0%	85.7%	84.3%	86.8%	0.0%	89.9%	85.3%	
2024 Net\$	\$61,686	\$47,738	\$60,758	\$211,546	\$55,436			\$437,165	15.2%
YoY Change	38%	38%	-1%	2%	14%			14%	
Site % of Ttl Income	17.1%	13.2%	12.1%	43.5%	12.8%	0.0%	1.3%		
Tax	\$23,419	\$13,884	\$20,263	\$59,677	\$15,820	(\$113)	\$2,274	\$135,224	27.2%
2024 Tax\$	\$13,612	\$18,015	\$22,479	\$45,090	\$12,939			\$112,136	25.7%
YoY Change	72%	-23%	-10%	32%	22%			21%	
Gross Profit After Tax	\$61,599	\$51,857	\$39,802	\$156,439	\$47,573	\$113	\$4,110	\$361,492	
2024 GP\$	\$48,074	\$29,723	\$38,279	\$166,456	\$42,497	\$0	\$0	\$325,028	
YoY Change	28%	74%	4%	-6%	12%			11%	
Allow. Expenses	\$48,175	\$34,769	\$38,901	\$97,625	\$32,057	(\$9)	\$4,390	\$255,906	
2024 AE\$	\$34,045	\$33,483	\$45,801	\$84,069	\$33,848			\$228,677	
YoY Change	42%	4%	-15%	16%	-5%			12%	
Available for Mission	\$13,424	\$17,089	\$901	\$58,814	\$15,515	\$122	(\$280)	\$105,586	
2024 NP\$	\$14,029	(\$3,761)	(\$7,522)	\$82,387	\$8,649	\$0	\$0	\$96,352	
YoY Change	-4%	-554%	-112%	-29%	79%			10%	

WBLAHA Charitable Gambling #03111 - Authorization of Expenditures (LG1004)

Expenses for the Month of: August 2025

Preapproval: Allowable Expenses				ACTUAL ALLOWABLE EXPENSES		
Payee or Item to be Paid	Brief explanation of the purpose for each expenditure	Expense \$	Approved	Check #	Amount	Overage
		Limit				
Pulltabs Plus, Incorporated	Gambling Product	\$7,000	7/16/2025	D-Debit	\$3,745.34	
Three Diamond Corporation	Gambling Product	\$27,000	7/16/2025	D-Debit	\$23,786.73	
Brainerd Games	Gambling Product	\$10,000	7/16/2025	D-Debit	\$6,540.93	
Allegra	Printing Raffle Tickets	\$1,500	8/13/2025	20686	\$1,223.52	
	<b>Total Gambling Product</b>	<b>\$45,500</b>	<b>7/16/2025</b>		<b>\$35,297</b>	
Heartland Payroll	Compensation	\$58,000	7/16/2025	D-Debit	\$37,663.41	
Payroll Taxes	Payroll Taxes	\$15,800	7/16/2025	D-Debit	\$11,751.70	
	<b>Total Compensation</b>	<b>\$73,800</b>	<b>7/16/2025</b>		<b>\$49,415</b>	
Press Publications	Advertising	\$2,200	7/16/2025	20674	\$1,711.88	
Bingo Bugle	Advertising	\$6,000	7/16/2025	20679	\$5,130.00	
	<b>Total Advertising</b>	<b>\$8,200</b>	<b>7/16/2025</b>		<b>\$6,842</b>	
Heartland Payroll	Payroll Processing	\$800	7/16/2025	D-Debit	\$369.00	
Landon C Scott	CPA - Monthly Tax Prepare	\$1,750	7/16/2025	20681	\$1,500.00	
ABDO	Annual Audit - 1st Payment	\$12,000	8/13/2025	20683	\$12,000.00	
	<b>Total Accounting and Legal</b>	<b>\$14,550</b>	<b>7/16/2025</b>		<b>\$13,869</b>	
White Bear Bar	Rent	\$13,000	7/16/2025	20690	\$10,010.37	
Saks	Rent	\$15,000	7/16/2025	20691	\$8,602.82	
Doc's Landing	Rent	\$11,000	7/16/2025	20692	\$8,723.41	
Jimmy's Food & Drink	Rent	\$36,000	7/16/2025	20693	\$33,793.13	
Sanger LLC	Rent	\$9,000	7/16/2025	20694	\$5,987.79	
MC Taco	Rent	\$8,000	7/16/2025	20695	\$1,331.20	
	<b>Total Rent</b>	<b>\$92,000</b>	<b>7/16/2025</b>		<b>\$68,449</b>	
MN Gaming Supply	E-Pulltab Equip & Rev Share (BT)	\$12,500	7/16/2025	D-Debit	\$7,299.92	
Brainerd Games	E-Pulltab Equip & Rev Share	\$55,000	7/16/2025	D-Debit	\$55,683.31	
	<b>Total E-Gaming Equip &amp; Rev Share</b>	<b>\$67,500</b>	<b>7/16/2025</b>		<b>\$62,983</b>	
Brainerd Games	Bingo Machine Rentals	\$8,000	7/16/2025	D-Debit	\$7,153.76	
Brainerd Games	Misc Product and Equipment	\$750	7/16/2025	D-Debit	\$117.55	
Three Diamond Corporation	Misc Product and Equipment	\$750	7/16/2025		\$0.00	
Central Gaming Services	Doc's Pulltab Machine Rental	\$600	7/16/2025	20673	\$561.90	
	<b>Total Product and Equipment</b>	<b>\$10,100</b>	<b>7/16/2025</b>		<b>\$7,833</b>	
CGME	Monthly POS Cost	\$150	7/16/2025		\$0.00	
Charitable Products LLC	Scanner Paper - misc supplies	\$1,000	7/16/2025	20678	\$234.09	
Comcast Business	Internet/phone/TV	\$1,500	7/16/2025	20670	\$1,321.43	
The McDowell Agency, INC	Employee Background Check	\$300	7/16/2025		\$0.00	
Microsoft 365 Subscription	Microsoft 365 Subscription	\$100	7/16/2025	20671	\$71.15	
Adobe	Monthly Subscription	\$50	7/16/2025	20672	\$32.50	
Office Supplies	General Office Supplies	\$2,000	7/16/2025	20675 & 680	\$1,416.48	
Kevin Bergerson	Monthly Milage Reimbursement	\$650	7/16/2025	20669	\$565.18	
Lynn Dumroese	Monthly Milage Reimbursement	\$200	7/16/2025	20676	\$300.39	
Joim Investments, LLC	Office Space Rent	\$700	7/16/2025	D-Debit	\$700.00	
Summit Mini Storage	Annual rent for storage unit 1	\$3,300	8/13/2025	20684	\$3,300.00	
Deluxe Checks	Deposit Slips			D-Debit	\$515.47	\$515.47
	<b>Total Supplies - General</b>	<b>\$9,950</b>			<b>\$8,457</b>	
Will Anderson Agency	Office Space Insurance	\$1,550	8/13/2025	20685	\$1,529.63	
	<b>Total Misc Services - Insurance</b>	<b>\$1,550</b>				
Cash Long/Short		\$2,500				

<b>Total</b>	<b>\$325,650</b>	<b>\$253,144</b>	<b>\$0</b>
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Preapproval: Lawful Purpose Expenditures				ACTUAL LAWFUL PURPOSE EXPENSES		
Payee or Item to be Paid	Brief explanation of the purpose	Amount	Approved	Check #	Total Paid	Overage
City Of Vadnais Heights	A10R - City-administered fund (up to 10%)	\$8,000	7/16/2025	20688	\$5,097.42	
City Of White Bear Lake	A08L - Local regulatory tax (up to 3%)	\$600	7/16/2025	20689	\$431.96	
City of Maplewood	A10R - City-administered fund (up to 10%)	\$400	7/16/2025		\$0	
MN Dept of Revenue	A08T - Monthly State Gambling Taxes & Fees	\$191,000	7/16/2025	D-Debit	\$129,695.00	
State of Minnesota	A18 - Gambling Licenses	\$1,500	8/13/2025	20696	\$1,350.00	
White Bear Lake Area Hockey Assoc.	A01-501(c)(3) and (4)	\$500,000	6/11/2025	20632	\$500,000	
	<b>Total Lawful Purpose</b>	<b>\$701,500</b>			<b>\$636,574</b>	
<b>Total Allowable &amp; Lawful Purpose</b>		<b>\$1,027,150</b>			<b>\$889,719</b>	

Preapproval: Allowable Expenses					
Payee or Item to be Paid	Brief explanation of the purpose for each expenditure	Expense \$	Approved	Check or ACH	Notes
		Limit			
Pulltabs Plus, Incorporated	Gambling Product	\$7,000	10/13/2025	ACH	Monthly
Three Diamond Corporation	Gambling Product	\$27,000	10/13/2025	ACH	Monthly
Brainerd Games	Gambling Product	\$10,000	10/13/2025	ACH	Monthly
	<b>Total Gambling Product</b>	<b>\$44,000</b>	<b>10/13/2025</b>		
Heartland Payroll	Compensation	\$50,000	10/13/2025	ACH	Monthly
MN Dept Rev & IRS	Payroll Taxes	\$1,500	10/13/2025	ACH	Monthly
MN Unemployment	Unemployment tax	\$1,600	10/13/2025	check	quarterly
	<b>Total Compensation</b>	<b>\$53,100</b>	<b>10/13/2025</b>		
Press Publications	Advertising	\$2,200	10/13/2025	Check	Monthly
WBL Hockey Blue Line Club	Advertising	\$600	10/13/2025	Check	Annually
White Bear Lake Girls Basketball Booster	Advertising	\$600	10/13/2025	Check	Annually
	<b>Total Advertising</b>	<b>\$3,400</b>	<b>10/13/2025</b>		
Heartland Payroll	Payroll Processing	\$600	10/13/2025	Debit	Monthly
Landon C Scott	CPA - Monthly Tax Prepare	\$1,700	10/13/2025	Check	Monthly
ABDO	Final Payment for Audit	\$6,000	10/13/2025	Check	Annual
	<b>Total Accounting and Legal</b>	<b>\$8,300</b>	<b>10/13/2025</b>		
White Bear Bar	Rent	\$13,000	10/13/2025	Check	Monthly
Saks	Rent	\$6,000	10/13/2025	Check	Monthly
Doc's Landing	Rent	\$11,000	10/13/2025	Check	Monthly
Jimmy's Food & Drink	Rent	\$36,000	10/13/2025	Check	Monthly
Sanger LLC	Rent	\$9,000	10/13/2025	Check	Monthly
MC Taco	Rent	\$4,000	10/13/2025	Check	Monthly
	<b>Total Rent</b>	<b>\$79,000</b>	<b>10/13/2025</b>		
MN Gaming Supply	E-Pulltab Equip & Rev Share (BT)	\$12,500	10/13/2025	ACH	Monthly
Brainerd Games	E-Pulltab Equip & Rev Share	\$65,000	10/13/2025	ACH	Monthly
	<b>Total E-Gaming Equip &amp; Rev Share</b>	<b>\$77,500</b>	<b>10/13/2025</b>		
Brainerd Games	Bingo Machine Rentals	\$8,000	10/13/2025	ACH	Monthly
Brainerd Games	Misc Product and Equipment (2 new scales)	\$2,000	10/13/2025	ACH	Monthly
Three Diamond Corporation	Misc Product and Equipment	\$500	10/13/2025	ACH	Monthly
Central Gaming Services	Doc's & MC Taco Pulltab Machine Rental	\$600	10/13/2025	check	Monthly
	<b>Total Product and Equipment</b>	<b>\$11,100</b>	<b>10/13/2025</b>		
CGME	Monthly POS Cost	\$150	10/13/2025	ACH	Monthly
Charitable Products LLC	Scanner Paper - misc supplies	\$1,000	10/13/2025	Check	Monthly
Comcast Business	Internet/phone/TV	\$1,500	10/13/2025	Check	Monthly
The McDowell Agency, INC	Employee Background Check	\$300	10/13/2025	Check	Monthly
Microsoft 365 Subscription	Microsoft 365 Subscription	\$150	10/13/2025	Check	Monthly
Office Supplies	General Office Supplies	\$2,000	10/13/2025	Check	Monthly
Kevin Bergerson	Monthly Milage Reimbursement	\$700	10/13/2025	Check	Monthly
Lynn Dumroese	Monthly Milage Reimbursement	\$300	10/13/2025	Check	Monthly
Joim Investments, LLC	Office Space Rent	\$700	10/13/2025	ACH	Monthly
Humanity.com LLC	Scheduling and Timecard Software - Annual Fee	\$1,600	10/13/2025	Check	Annually
	<b>Total Supplies - General</b>	<b>\$8,400</b>	<b>10/13/2025</b>		
Cash Long/Short		\$2,500	10/13/2025		Monthly

<b>Total</b>	<b>\$287,300</b>
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Preapproval: Lawful Purpose Expenditures					
Payee or Item to be Paid	Brief explanation of the purpose	Amount	LPE Code	Approved	
City Of Vadnais Heights	A10R - City-administered fund (up to 10%)	\$8,000	A10R	10/13/2025	Monthly
City Of White Bear Lake	A08L - Local regulatory tax (up to 3%)	\$600	A08L	10/13/2025	Monthly
MN Dept of Revenue	A08T - Monthly State Gambling Taxes & Fees	\$191,400	A08T	10/13/2025	Monthly
Second Harvest Heartland	Food Shelf Donation	\$1,000	A01	10/13/2025	
Keystone Community Food Shelf	Food Shelf Donation	\$1,000	A02	10/13/2025	
White Bear Lake Food Shelf	Food Shelf Donation	\$1,000	A02	10/13/2025	
Hugo Good Neighbors Food Shelf	Food Shelf Donation	\$1,000	A02	10/13/2025	
Vadnais Heights Lions Club Foundation Inc	Food Shelf Donation	\$1,000	A01	10/13/2025	
WBLAHA	Donation - Profit from Season Raffle	\$50,000	A01	10/13/2025	
	<b>Total Lawful Purpose</b>	<b>\$255,000</b>			
	<b>Total Allowable &amp; Lawful Purpose</b>	<b>\$542,300</b>			