

## ***Board of Directors Meeting Minutes***

Training Center & Virtual meeting

August 19th, 2020

6:30 PM

### **Members:**

***Voting:*** Jason Mishica, Dean Kuechle, Karri Pearson, Nicole Jenne, Dan Darcy, Rob Larson, Bjorn Pearson, Bobby Procaccini, Adam Weller, Sheri Ballmann, Tim Hull

***Non-Voting:*** Walt Cook, Tim Hull, Paul Henry, Josh Pihlaja, Adam Weller, Alan Giddings, Bobby Procaccini, John Ballman, Tammy Martin, Bryana Klostad, Marci Darcy, Mark Nesvig, Kevin Lineau, John Norri

Called to order at \_\_6:30 pm: Quorum present: \_\_Yes\_\_

### **I. Public Forum-**

### **II. Executive Committee**

#### **President-Jason Mishica:**

#### **Document Review and Voting:**

**June Gambling Documents and Board Meetings minutes 2020-**Jason Motions

Mischia Bjorn Pearson 2nds. None opposed. Documents approved.

**July 2020-**Jason Mishica motions, Dan Darcy 2nds. Documents approved.

#### **Gambling Documents overview:**

#### **Burnsville Hockey Club**

Gambling Report (July 2020)

#### Transparency Statement:

Gambling operations documents are maintained by the Gambling Manager and are open to the

membership for review. Viewing of gambling documents can be scheduled through the either Club

executive committee members or Kevin Lienau, Gambling Director. Monthly gambling documents as

required by Minnesota Statute and Rule are provided to membership for voting/approval via the "Board

Voting" section on the website. Voting membership is responsible for approving Monthly gambling

documents.

#### Transfer to Club from Gambling:

Gambling operations are able to transfer \$0.00 to the club in July 2020. This is compliant with the pre-

approved Lawful Expenditure Motion made during the June 2020 meeting.

#### Expenditure Authorization:

Club membership must give prior authorization for all gambling expenditures. Due to meeting schedule,

it is not practical to authorize current month expenditures expeditiously. As such, membership is

allowed to authorize an estimated expenditure up to a maximum amount. Actual expenditures must fall

under this estimate and are to be reconciled via the following month's gambling documents.

#### Allowable Expenses Motion:

"I would like to entertain a motion to pre-approve up to, but not in excess of, \$ 35,000.00 for estimated

Gambling Enterprise Operational Expenses for the month of August 2020. This pre-approval authorizes

Gambling Enterprise related operational expenses as detailed on the LG1004 Gambling form under

Allowable Expenses, as well as, any and all other expenses not listed that are deemed critical for the

Gambling Enterprise operation."

Motion By: \_Nicole Jenne

Seconded By: \_\_\_\_Jason Mishica

Motion **Passed** / Failed (Circle One)

\*\*\*\*\*

Lawful Purpose Expenditure Motion:

"I would like to entertain a motion for pre-approval of estimated Lawful Purpose Transfers of up to, but

not in excess of, \$ 55,000.00 for the month of August 2020 as detailed on the LG1004 Gambling form

under Lawful Purpose Expenditures."

Motion By: \_\_Nicole Jenne

Seconded By: \_Jason Mishica

Motion **Passed** / Failed (Circle One)

Meeting Date: August 19, 2020

Transparency Statement:

Gambling operations documents are maintained by the Gambling Manager and are open to the

membership for review. Viewing of gambling documents can be scheduled through the either Club

executive committee members or Kevin Lienau, Gambling Director. Monthly gambling documents as

required by Minnesota Statute and Rule are provided to membership for voting/approval via the "Board

Voting" section on the website. Voting membership is responsible for approving Monthly gambling

documents.

\*\*\*\*\*

#### Results of Annual Independent Audit

As required by Minnesota Charitable Gambling statute, an annual Independent Audit is required

following the end of the current fiscal year (June 30, 2020). Attached to this report please find a copy of

the Independent Auditors' Report from Mr. James Dittmer CPA of Dittmer Accounting Services Ltd.

Dated August 5, 2020. As stated in the report, "the financial statements referred to the above present

fairly, in all material respects, the financial position of the Lawful Gambling Fund of Burnsville Youth

Hockey Association as of June 30, 2020 and 2019, and the results of its operations for the years then

ended in accordance with the regulatory basis of accounting described in Note 1." This signifies that the

audit was successful and no irregularities were found.

#### Audit Acceptance Motion:

"I would like to entertain a motion to accept the findings of the annual Independent Audit for the

current fiscal year (July 1, 2019 to June 30, 2020)."

Motion By: Dan Darcy

Seconded By: Jason Mishica

Motion **Passed** / Failed (Circle One)

\*\*\*\*\*

Transfer to Club from Gambling:

Gambling operations are able to transfer \$35,000.00 to the club in August 2020. This is compliant with

the pre-approved Lawful Expenditure Motion made during the July 2020 meeting.

Expenditure Authorization:

Club membership must give prior authorization for all gambling expenditures. Due to meeting schedule,

it is not practical to authorize current month expenditures expeditiously. As such, membership is

allowed to authorize an estimated expenditure up to a maximum amount. Actual expenditures must fall

under this estimate and are to be reconciled via the following month's gambling documents.

Burnsville Hockey Club

Gambling Report (August 2020)

2 | Page

Allowable Expenses Motion:

"I would like to entertain a motion to pre-approve up to, but not in excess of, \$ 35,000.00 for estimated

Gambling Enterprise Operational Expenses for the month of September 2020. This pre-approval

authorizes Gambling Enterprise related operational expenses as detailed on the LG1004 Gambling form

under Allowable Expenses, as well as, any and all other expenses not listed that are deemed critical for

the Gambling Enterprise operation."

Motion By: Nicole Jenne

Seconded By: Dan Darcy

Motion **Passed** / Failed (Circle One)

\*\*\*\*\*

Lawful Purpose Expenditure Motion:

"I would like to entertain a motion for pre-approval of estimated Lawful Purpose Transfers of up to, but

not in excess of, \$ 45,000.00 for the month of September 2020 as detailed on the LG1004 Gambling

form under Lawful Purpose Expenditures."

Motion By: Nicole Jenne

Seconded By: Dan Darcy

Motion **Passed** / Failed (Circle One)

INDEPENDENT AUDITORS' REPORT

Board of Directors and Members

Burnsville Youth Hockey Association

Burnsville, Minnesota

I have audited the accompanying financial statements of the Lawful Gambling Fund of Burnsville Youth Hockey

Association, which comprise the statements of assets, liabilities and profit carryover – regulatory basis as of June 30,

2020 and 2019, and the related statements of revenues, expenses and changes in profit carry over – regulatory

basis for the years then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance

with the regulatory basis of accounting as described in Note 1; this includes the design, implementation, and

maintenance of internal control relevant to the preparation and fair presentation of financial statements that are

free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in

accordance with auditing standards generally accepted in the United States of America. Those standards require

that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free

from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the

financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the

risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such

opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness

of significant accounting estimates made by management, as well as evaluating the overall presentation of the

financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit

opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial

position of the Lawful Gambling Fund of Burnsville Youth Hockey Association as of June 30, 2020 and 2019, and the

results of its operations for the years then ended in accordance with the regulatory basis of accounting described in

Note 1.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial

statements are prepared on the regulatory basis of accounting, which is a basis of accounting other than accounting

principles generally accepted in the United States of America. My opinion is not modified with respect to this



matter.

#### Restriction on Use

My report is intended solely for the information and use of the board of directors, members and management of the

Burnsville Youth Hockey Association and Minnesota Revenue and is not intended to be and should not be used by

anyone other than these specified parties.

Dittmer Accounting Services Ltd.

James Dittmer CPA

Golden Valley, Minnesota

August 5, 2020

**Ice Scheduler Update:** Professional Ice Scheduler has been appointed as ice scheduler for Burnsville/Apple Valley

**Communications:** Jason Mishica nominates Alesia Tasa for Communications position. Alesia accepts.

**Treasurer Dan Darcy:**

**Budget update:** Thanksgiving Registration payments continue to come in. Due to being conservative at the end of the 2019-2020 season balance of account looks healthy.

**VP of Administration Karri Pearson:**

**Registration:** Registration is open! May use the code Payoffline and leave a check at the rink prior to players first clinic.

**DIBS Policy highlights 2020-21:** Dibs will be counted as hours instead of dibs. 8 hours per player with a max of 16 per family. 6 of those hours per player must be completed at the thanksgiving tournament.

**Board Member Registration:** Every board member must complete Volunteer registration by September 18th, to be rostered as a board member. This is required. Safe Sport and Background checks are both necessary.

**Secretary Nicole Jenne:**

**Safe Sport 2020-2021 Season:** Safe Sport is now yearly instead of every other year.

**VP of Development Dean Kuechle:** Evaluation and Try out process is being worked out and almost complete.

**III New Business:**

MN hockey sending out information about next phases of youth hockey. They will be posted and included on a section of the website.

Handbook will be looked at and redone in November.  
Hockey moms has masks for sale. Looking at having a tent sale during clinics.

**IV. Adjourned:**

Motioned by: Jason

Seconded by: Sheri

Adjourned at: 8:06 pm