

MCAHA Meeting Minutes

Date: May 13, 2020

Location: Virtual meeting using zoom.com

Attendees: Josh Culbertson, Shaun Seedhouse, Dan Wagner, Brandon Smith

Meeting called to order: 5:33

Meeting adjourned: 6:14

Treasury Report

Balance is approximately \$26,000 as of 5/12/2020. All outstanding bills have been paid for league operations for 2019-2020 season (not including refunds to players or rink donation).

Old League Business

Refunds will be issued through Sports Engine and will be deposited into each player's account based on the payment method they used during the original registration process last fall. Eight teams committed thru 3-11-2020.

Centennial Arena sent us a letter thanking MCAHA for the \$1500 donation for the shower improvements.

Conversion of MCAHA to non-profit status: Shaun Seedhouse contacted Bozeman Hockey association who has recently consolidated two non-profits to just one to simplify their reporting, and also got a second opinion from attorney Jay Swanson in Missoula who works with non-profit entities in Montana. Bozeman hockey operations director Dave Weaver explained the rationale for consolidation and suggested we keep things simple. The attorney also pointed out a potential issue with filing as a non-profit entity relating to a question on the application form IRS1023 regarding past operations and previous associations. This could be problematic as previous financial data may be difficult to obtain for the application. (Quickbooks data has been kept for past two years, and Board will continue to do so going forward.) Another important consideration of converting to a non-profit entity is the annual reporting, accounting, and filing requirements. Approximate costs of implementation would be \$2,000 annually between accounting and attorney fees. Is it worth the effort and expense to do this conversion for MCAHA? Does this obligate future boards with unnecessary reporting and compliance? In general, our association prices yearly fees to break even with expenses so taxes on any profit are not a major concern. (And, if the association were to have a surplus from league operations in a particular year, we could make financial contributions to either Centennial Arena or Billings Amateur Hockey League, which are already set up as non-profit entities.) Given all the above information, the Board decided to not continue with non-profit

application at this time. Shaun will check with attorney to see what (if anything) would need to be done to convert our application from non-profit to regular recognized Montana association. Then Shaun will secure a tax preparer to file our 2019 tax return by July 15th deadline.

New League Business

Board structure will be posted on web site. MCAHA players are encouraged to run for open board positions.

Elections for vacant board positions will be held June 1 – June 10. Through Survey Planet, email notifications will be sent to all players. Players will have until June 10 to respond to their survey and cast their votes.

Starting in July, Doug Schrock will replace Shaun Seedhouse as Vice President (to fulfil year two of the existing two-year term) so that Shaun can run for the vacant Community Relations Director position.