

Pagosa Pickleball Club Board of Directors Meeting
February 27, 2024 3:00 p.m. – 6:00 pm
Location: Visitor's Center Meeting Room

MINUTES

Call to Order: 3:09 pm by Tina Heffner

Board Members Present (in person and via Zoom): Al Pfister, John Costa, BJ Jones, Tina Heffner, Mark McNown, Laura Metallo, Buzz Burke (part of meeting)

Member Comments: None

Treasurer's Report:

1. Income Statement and Net Assets were discussed and the reports are listed below.
 - A. Net Assets are \$32,058. John will look into the possibility of acquiring a \$10,000 CD so as to increase interest benefits.
 - B. The required tax filings for 2023 have been submitted.
2. The Club made over \$13,000 in 2023.
3. Motion to approve – Mark McNown, Second – Al Pfister, Motion carried.

Membership Update:

John Costa reported that the PPC currently has 349 members. John has cleared the lapsed members from the Google Group email list. We get more members in the summer and John anticipates that we will end 2024 with approximately 400 members.

Annual Audit Update:

Many thanks to Andy Ashlock, John Costa and Al Pfister for completing the PPC Audit in January, 2023. The Audit Letter is included below.

Winter Gym Rental for 2023/24:

1. **Thursday Gym Rental:** 64 people have registered. Income is: \$2560, Expense is: \$2300, positive balance is: \$260.
2. **Saturday Gym Rental:** 48 people have registered. Income is: \$3,120, Expense is: \$4420, balance of \$1300 is covered by the Club.
 - A. **It was very crowded in the beginning but tapered off after 4 or 5 weeks.**
 - B. Amanda (Pagosa Park & Rec Department) is very happy with the turnout and rental usage by the Club.
 - C. To help improve the experience for more advanced players we experimented by setting court 1 as advanced play defined as players at the 3.5 level or above. The skills for that level were generally explained but we had more people below that level attempting to play on court 1. After two sessions this was abandoned and we went back to all courts open to all skill levels This was a great example of the need for member ratings scheduled for next summer.
 - D. There is discussion about breaking it into 2 sessions, John said this idea was raised but was not popular. It would also add additional administrative complications.
 - E. John suggested next year that we consider offering people the option to pay an additional fee for two single use guest passes. This would enable them to bring visiting family and friends

Fall Tournament Discussion:

1. John suggested that we hold the Tournament close to the Arts Festival as the Tourism Council would be supportive of that time frame and it does not conflict with any other tournaments in the area.
2. The Tournament Dates will be September 13, 14, 15, 2024.
Motion to Approve - Al Pfister, Second – Tina Heffner, Motion passed.
3. Lynn Boyd has expressed interest in becoming the Tournament Director for the Tournament. The T.D. would be responsible for the overall development and management of the tournament.
4. The Board discussed the possibility of hiring an outside person/s to conduct the daily pickleball brackets data entry and operation of the tournament. John has identified two potential people to do this if we choose.
5. John stated that we have learned a lot from our experience last year and we have received some great suggestions from a member of the Albuquerque Club who helps run their tournaments that will enable us to run the matches and eliminate the issue of log delays between matches more effectively. With this input, John feels we could handle the daily running of the tournament “in house.”
6. BJ suggested that we have at least one practice tournament before the September date.
7. Tina stated that Chris and Tony Kaufman may be interested in being the Co-Chairs for the Sponsorship Committee.
8. A name for the Tournament was discussed and ideas will be exchanged via email by the Board. A suggestion was made of “Pickle in Pagosa”.

Annual Dues Discussion:

The Board discussed the reasons for a dues increase as we moved forward with several new projects that will benefit Club members. John and BJ referred to a need for a revised vision for our organization that includes, but is not limited to, player development opportunities, training, assessments, new equipment, possible cooperative initiatives for court improvements and community outreach. The increase to \$30 a year was suggested and discussed. Motion to Approve – Al Pfister, Second – John Costa, Motion Passed. John will research the number of people coming up for renewal over each of the next few months prior to setting a date for the increase.

Update to the Bylaws:

Our current Bylaws were replicated quite some time ago using other Colorado clubs as a foundation. It is now time to update them to be more relevant to our organization. John Costa had submitted recommended changes to the Board. BJ asked if we could postpone the discussion for a later date. Tina shared thoughts about Officer specific elections. It was agreed to table this topic until the next meeting.

Status of Brochures:

BJ stated that they are good outreach tools and they can be used to introduce potential members and sponsors to our Club. Tina will work on a prototype with the focus on communication, youth development, community and integrity.

Proposed Assessment Program:

Mark McNown stated that he is working on an Assessment Program that is based on skill numbers (using other club programs as our framework) which takes the subjectivity out of it. Tina and Mark are working together on a comprehensive program that includes rated Round Robins, several level Assessments and rating sheets. They plan to have the draft ready prior to the April 16, 2024 meeting.

Revision of Vision and Goals:

John Costa stated that for many years the Vision and Goal was to build new courts, build membership and offer beginner lessons. It is time to decide what the Club wants to do in the future. BJ suggested that we create a Board specific email thread to start the Discussion by Tuesday.

Player Development: Covered under Proposed Assessment Program.

Annual Meeting:

Discussion concluded with a desired date of July 20, 2024 for our Annual Meeting. We hope to hold it at the PLPOA conference/meeting room as has been done in the past. Tina will call to see if that date is available.

Next meeting date:

April 16, 2024 from 3:00 pm – 6:00 pm

Motion to Adjourn:

4:46 pm Motion to approve - BJ Jones, Second – Al Phister, motion carried.

Income Statement 12/31/2023

INCOME	2023 Budget	2023 YTD
Recurring Fixed Income		
Membership Dues	\$5,000	\$7,000
Expense Donations	\$1,000	\$2,306
Pickleball Central Rebate	\$0	\$233
Amazon Smiles	\$170	\$141
Interest on Savings Account	\$5	\$93
	\$6,175	\$9,773
Estimated Income		
Gym Rental	\$1,800	\$4,645
Shirts / Merchandise Sales	\$2,000	\$507
Grants	\$0	\$0
Sponsorships	\$0	\$0
	\$3,800	\$5,152
Tournament		
Registration fees	\$4,070	\$7,858
Tourism Event Funding	\$2,500	\$2,500
Sponsorships	\$1,000	\$7,480
Silent Auction	\$500	\$1,570
TOTAL TOURNAMENT	\$8,070	\$19,408
TOTAL INCOME	\$18,045	\$34,333

EXPENSE	2023 Budget	2023 YTD
Recurring Administration Expense		
Software Expense	\$1,122	\$1,122
Liability Insurance	\$587	\$616
D&O Insurance	\$701	\$736
Data Storage	\$204	\$204
Processing Funds PayPal - WA	\$204	\$398
Miscellaneous	\$10	\$10
Total	\$2,828	\$3,086
Recurring Supply Expense		
Indoor Balls	\$360	\$463
Outdoor Balls	\$600	\$621
Office Supplies	\$200	\$326
Total	\$1,160	\$1,411
Total Recurring Expense	\$3,988	\$4,497
Discretionary Supplies and Equipment Expense		
Other Equipment	\$711	\$1,369
Court Repair/Expense	\$2,700	\$2,806
Gym Rental	\$2,600	\$2,318
AED	\$0	\$1,627
Merchandise Expense	\$1,500	\$6
Total	\$7,511	\$8,126
Discretionary Administrative Expense		
Annual Meeting	\$985	\$1,070
Brochures	\$600	\$0
Social Expense	\$0	\$201
Chamber of Commerce	\$0	\$175
Total	\$1,585	\$1,446
Tournament		
Court rental	\$1,000	\$0
Supplies	\$750	\$2,396
Food	\$975	\$1,994
Registration Software	\$250	\$1,205
Restrooms - water - shelter	\$750	\$525
Medals	\$470	\$371
Insurance	\$400	\$427
Processing Funds - PayPal	\$122	\$257
Total	\$4,717	\$7,176

Income Statement 12/31/2023

TOTAL EXPENSES	\$17,801	\$21,244
NET INCOME	\$244	\$13,089

Pagosa Pickleball Club Net Assets 12/31/2023

ASSETS

Cash Balances

Checking	\$23,339
Savings	\$8,761
PayPal	\$273

Total Cash	\$32,373
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Other Assets

Prepaid Expense	\$655
Pickleball Central Rebate	\$0
Balls/Equipment *	\$6,327
Shirts	\$0

Total Other	\$6,982
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Total Assets	\$39,355
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* Equipment

Storage bin	1	\$2,625
AED	1	\$1,627
Loaner Paddles	0	\$600
Netgear MR1100	1	\$368
PA Sysyem	1	\$364
Rolling Ball Bins	2	\$320
Outdoor Balls - new	72	\$143
Squeegee	1	\$125
HP Printer	1	\$91
Indoor Balls - new	0	\$0
Cones	44	\$34
Laminator	1	\$30

\$6,327

LIABILITIES

Long Term Commitments Wild Apricot	\$655
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Total Liabilities	\$655
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NET ASSETS	\$38,700
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James Andrew Ashlock, C.P.A.
12613 Panther Creek Dr.
Godley, TX 76044
817-223-9122

To the Board and Members of The Pagosa Pickleball Club:

On January 15, 2024, John Costa, Al Pfister and myself audited the income, expense, cash flow and balance sheet reporting of The Pagosa Pickleball Club.

Management of any organization is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; 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 errors and misstatement.

An auditor's responsibility is to express an opinion on these financial statements based on a review of all relevant documentation. An audit involves performing tracking procedures to obtain audit evidence about the amounts, supporting information and disclosures in the financial reporting.

While this was not an official audit, we did look at a sampling of material transactions and were easily able to trace those entries back to the source documents. We saw that John has several "fail-safe" procedures that enable him to trace transactions and events back to the beginning. He has also supplemented transactions with suitable explanations which are very helpful in showing the source of the amounts entered.

It is my humble opinion that John, along with the other members of the board, has developed a thorough and redundant reporting system which is free of errors and/or misstatements. Al expressed the same opinion at the end of our audit. I think the members of the Pagosa Pickleball Club should be comfortable with and grateful for the system of financial reporting that has been developed by management.

Sincerely,

James Andrew Ashlock, C.P.A. Texas CPA License # 080353

The 2024 BOD meeting dates are:

February 27, 2024

April 16, 2024

June 11, 2024

August 6, 2024

October 8, 2024

December 10, 2024

The meeting time will be 3:00 pm to 6:00 pm at the Visitor's Center meeting room (whenever possible).