

CGAA Main Board
Meeting Minutes
Sunday, January 11, 2026, Start Time: 7:00 PM
Action items are listed in **red** beneath each division/role

In Attendance:

Dan Harrison - President, Main Board
Michelle Harrison – Secretary, Main Board
Justin Langbehn - Vice President, Main Board
Paul McMorrow– Lacrosse
Chris Snow – Basketball
Tina Clark – CGAA Bookkeeper
Amanda Perren – Volleyball
Tim Kaplan – Baseball
Mark Tallege– Football
Amanda Albert - Softball
Laura Holzemer/Kevin - Soccer
Dan Olson – Hockey
Kim DeVann - Treasurer, Main Board
Brian Russell - Russel and Associates

Not in attendance:

Phil Kuemmel – PHS Athletic Director

Meeting called to order at 7:02

Phil Kuemmel – not in attendance

Brian Russell –

Financial statements first. Audit Opinion, ours is qualified because we have etabs. Because the revenue and prizes cannot be verified, we have a qualified opinion. Everything else was found to be in good order, year-end Sept. 30, 2025. \$1.9 in revenue last year. Highlights of financials – we have about \$4.8 in cash, which is up about \$860,000 from the previous year. Balance sheet didn't have a lot of changes; Brian highlighted the operating lease liability. Revenues were up about \$310,000 – player fees are up and gambling was up. Expenses up about \$316,000. (program services, management and lawful gambling) Our expenses exceeded the revenue by about \$800,000. Gambling was \$30,70,9000. Prizes paid was \$26,714,000. Revenue was about \$929,000. Program services expenses went up. This is contracted, coaches and officials. Rent for gambling sites were up \$66,000. Our trend in ability to make operating costs for the year was very strong. We are on a good trend.

Brian complimented Diane and Tina for being professional and easy to work with during the audit.

Internal controls and deficiencies – suggested improvements to reduce risk of theft and fraud:

Request for payment approval – Tina’s approval of cutting a check. Follow our own policy.

Parcels should be delivered to CGAA, rather than a personal residence.

Sweep account procedure – discussed with Tina already.

Outstanding checks

Accounting suggestions – streamline accounts and reduce accounts, use same chart of accounts for accuracy and efficiency.

Credit Risk – We were over in cash by \$355,000 at the end of the year, but we need that amount for operating, so that amount is ok.

Reconciliation needs to be done timely. This should be within 30 days of the end of the month. It is our opportunity to catch a bank error. Board should look at them monthly.

Signatures on Contracts

Fundraising revenue and expenses – we need both expenses and revenue, not just revenue.

Delay in payment of expenses – record expenses within 30 days of transaction.

Conflict of Interest statements – should be updated. This should be done annually.

Questions: Tina asked if we paid Ubit, we did not. Kim asked about the cash amount being over – it is because gambling must be a cash account. Brian reminded us that we’re all volunteers and it’s a revolving door, that is important to remember and why we have controls.

After Brian left, Dan mentioned that we have good people here and that we can learn from Brian’s suggestions. He knows the package delivery is difficult, Tim asked about hours for delivery. He reminded of a camera that went missing from soccer. Justin mentioned that Brian talked to him about depreciated assets, and some things are only used one year. Check requests need more of a system, Dan will chat with Tina, Justin and Kim about it.

MSP Approve December Minutes

MHarrison/DOlson unanimously carries

Old Business:

Let Michelle know that your division has parents pay the Sport Ngin fee. Divisions will have parents pay the fee from January 2026 forward.

*Soccer pays for SE fee

Dan, Tina and Kim will talk about Quickbooks and GL account numbers.

Treasurers meeting in January.

Presidents ask if division board members’ conflict of interest is done.

If presidents haven’t sent stipends to Justin, please do so ASAP.

Gambling meeting opened at 8:02

We had a fantastic month \$127,298.39 – Christmas Eve someone played \$10,000, so Diane had to go there that night. Over \$1.9 million in pull tabs/etabs. Up over \$37,000. The pig races/horse races were on at Muddy Cow now; Justin isn't sure how it effects pull tabs. Muddy Cow is the top electronics games. Justin has talked to Muddy Cow about how the games are run. Monthly gross receipts over \$3 million. The money in the start banks is our money, but we must have money at the sites to pay prizes. It is about \$84,000. We got a 5-star rating from the state gambling control board! 53.81%

Motion to pay: State of MN \$130,367.63 gambling tax	Langbehn/Kaplan unanimously carries
Motion to pay: CGAA Main Board \$4,200.00	Langbehn/Holzemer unanimously carries
Motion to pay: Estimated expenses \$180,000	Langbehn/MHarrison unanimously carries
Motion to pay: City of Newport \$1,570.46	Langbehn/Albert unanimously carries
Motion to pay: Main Board disbursement \$100,000	Langbehn/Olson unanimously carries
Motion to pay: Basic Needs c/o Heritage Days \$366.00	Langbehn/Perren unanimously carries

Gambling meeting closed 8:23
Main board meeting reopened 8:23

Tina Clark - Bookkeeper

Open items: 44 long range open items – please have them in by Friday, so they can be done by Monday.

Bank Statement:

Reconciliation: will be available next month, waiting on bulk, and a list from November. Treasurers need to get things in a timely manner. Chris asked if we have thought about a phone app – Dan and Amanda commented and said to just send the receipt to Tina right away.

Treasurer's Report: Kim DeVaan

Balance sheet –\$4,234,596.37 total cash in the bank. With CDs, total bank account \$4,502,533.49 Total current assets: \$4,544,613.75
The CDs: \$273,398.72

In June and August, the CDs need to be renewed.

P & L: All budgets are in.

Favorable: Main board, baseball (Cash donation of \$12,000 for dugouts), lacrosse, soccer

Unfavorable: Basketball (timing of registration fees) football, hockey (ice bill), softball (expenses going through earlier than usual with new treasurer), volleyball (increase in tourney fees), overall (gambling is up and timing of ice bill)

Treasurers meeting was today. It was quick, she is thinking there will be more questions after the audit info gets out there.

MSP: Operating costs not to exceed \$11,000	DeVann/Kaplan unanimously carries
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Division Reports:

Baseball: legion was absorbed last year, hoping to get VFW to junior legion

Volleyball: nothing

Softball: inhouse open

Football: no new news, concern is with storage

Lacrosse: Paul McMorrow is the new president of lacrosse, registration is opening, had a youth clinic with 47 signed up

Basketball: in the middle of the season, boys had Hastings tourney and girls St Michael/Albertville

Hockey: Hockey is going through storage with Zac Dockter. There is a place to build storage there. Park got a loan for a JV locker room, but because they aren't a 501c, no one will sign on it. We cannot work with them if they aren't a 501c either.

Soccer: president vote tomorrow Kevin Schmitt is running unopposed

Justin Langbehn/VP:

Nothing else

Dan Harrison/President: Dan talked to Kevin Valento about insurance. We pay nearly \$40,000 in fees, Dan has told him we need a plan, but Dan hasn't heard from him yet.

New Business:

Dan will talk to Kevin Valento.

Presidents fill out Justin's form for board members information, Conflict of Interest, background checks, and stipends.

Reminder that as of January 2026, parents pay player fees.

MSP: Motion to close meeting 9:20

Albert/Kaplan unanimously carries

Next meeting, February 8, 2026