

10:31 AM
10/15/09
Cash Basis

North Dakota High School Activities Association
Balance Sheet
As of September 30, 2009

| | <u>Sep 30, 09</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Wells Fargo Bank | 285.06 |
| Total Checking/Savings | 285.06 |
| Other Current Assets | |
| Fed. Home Loan Mortgage | 26,589.95 |
| Fed. National Mortgage | 20,354.95 |
| GNMA II | 24,776.75 |
| Jones-CRC 10 Annuity | 78,644.39 |
| Jones-CRC 9 Annuity | 77,570.64 |
| Jones-Platinum 4 Annuity | 76,025.51 |
| Kislak National Bank CD | 50,000.00 |
| Money Market-Jones Putnam | 7,192.62 |
| Money Market - Jones | 92,271.45 |
| Savings- Bank Forward | 247,344.10 |
| Western United Annuity | 96,729.80 |
| Total Other Current Assets | 797,500.16 |
| Total Current Assets | 797,785.22 |
| TOTAL ASSETS | <u>797,785.22</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Health/Dental Insurance | -7,272.20 |
| Total Other Current Liabilities | -7,272.20 |
| Total Current Liabilities | -7,272.20 |
| Total Liabilities | -7,272.20 |
| Equity | |
| 3000 · Opening Bal Equity | 982,122.30 |
| 3900 · Retained Earnings | -77,101.42 |
| Net Income | -99,963.46 |
| Total Equity | 805,057.42 |
| TOTAL LIABILITIES & EQUITY | <u>797,785.22</u> |

10:33 AM

10/15/09

Cash Basis

North Dakota High School Activities Association
Profit & Loss Budget vs. Actual
 July through September 2009

| | Jul - Sep 09 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|-------------------|---------------------|----------------------|--------------|
| Income | | | | |
| 001 Membership Dues | 99,954.30 | 100,000.00 | -45.70 | 100.0% |
| 002 Officials Registrations | 35,000.00 | 54,000.00 | -19,000.00 | 64.8% |
| 003 Publications/Merchandise | 2,776.50 | 8,700.00 | -5,923.50 | 31.9% |
| 004 Interest | 4,219.59 | 30,000.00 | -25,780.41 | 14.1% |
| 007 Personal Mileage | 341.48 | 600.00 | -258.52 | 56.9% |
| 008 Late Fees | 1,200.00 | 10,000.00 | -8,800.00 | 12.0% |
| 009 Late Clinics | 425.00 | 3,500.00 | -3,075.00 | 12.1% |
| 010 Radio | 1,480.00 | 9,000.00 | -7,520.00 | 16.4% |
| 011 TV | 1,000.00 | 120,000.00 | -119,000.00 | 0.8% |
| 012 Insurance Collections | 0.00 | 24,000.00 | -24,000.00 | 0.0% |
| 014 Miscellaneous | 719.25 | 4,500.00 | -3,780.75 | 16.0% |
| 015 Corporate Sponsors | 85,000.00 | 120,000.00 | -35,000.00 | 70.8% |
| 016 Advertising | 2,000.00 | 3,000.00 | -1,000.00 | 66.7% |
| 100 Girls Basketball Class B | 0.00 | 190,000.00 | -190,000.00 | 0.0% |
| 106 Girls Gymnastics | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 109 Girls Soccer | 0.00 | 12,000.00 | -12,000.00 | 0.0% |
| 108 Girls Softball | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 112 Girls Swimming | 0.00 | 5,900.00 | -5,900.00 | 0.0% |
| 115 Girls Tennis | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 116 Volleyball | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 119 Track & CC | 0.00 | 80,000.00 | -80,000.00 | 0.0% |
| 200 Baseball | 0.00 | 21,000.00 | -21,000.00 | 0.0% |
| 205 Boys Basketball Class B | 0.00 | 250,000.00 | -250,000.00 | 0.0% |
| 206 B & G Basketball Class A | 0.00 | 115,000.00 | -115,000.00 | 0.0% |
| 210 B & G Golf | 0.00 | 2,700.00 | -2,700.00 | 0.0% |
| 215 Football | 0.00 | 120,000.00 | -120,000.00 | 0.0% |
| 220 Hockey | 0.00 | 73,000.00 | -73,000.00 | 0.0% |
| 225 Boys Soccer | 0.00 | 13,000.00 | -13,000.00 | 0.0% |
| 228 Boys Swimming | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 230 Boys Tennis | 0.00 | 800.00 | -800.00 | 0.0% |
| 232 Wrestling | 0.00 | 110,000.00 | -110,000.00 | 0.0% |
| 300 Speech State | 0.00 | 4,400.00 | -4,400.00 | 0.0% |
| 305 Student Congress | 0.00 | 300.00 | -300.00 | 0.0% |
| 310 Debate | 0.00 | 150.00 | -150.00 | 0.0% |
| 320 Music State | 0.00 | 6,800.00 | -6,800.00 | 0.0% |
| 018 National Federation | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 019 NSF Fee | 25.00 | | | |
| Total Income | 234,141.12 | 1,571,350.00 | -1,337,208.88 | 14.9% |
| Expense | | | | |
| E01 Board Expense | 6,308.22 | 80,000.00 | -73,691.78 | 7.9% |
| E02 Bank Charges | 37.00 | 200.00 | -163.00 | 18.5% |
| E03 Audit, Legal Fees | 1,942.15 | 10,000.00 | -8,057.85 | 19.4% |
| E04 Dues, Reg. Fees | 5,645.00 | 6,000.00 | -355.00 | 94.1% |
| E05 Annual Meeting | 0.00 | 200.00 | -200.00 | 0.0% |
| E06 Miscellaneous | 100.00 | 200.00 | -100.00 | 50.0% |
| E08 Technology | 10,050.32 | 37,839.00 | -27,788.68 | 26.6% |
| E110 Salaries | 130,085.59 | 525,089.00 | -395,003.41 | 24.8% |
| E111 Health Insurance | 22,820.10 | 98,000.00 | -75,179.90 | 23.3% |
| E112 Office Staff | 5,435.91 | 54,000.00 | -48,564.09 | 10.1% |
| E113 Office Supplies | 2,356.30 | 10,000.00 | -7,643.70 | 23.6% |
| E114 Of. Equip.,Service, Repair | 405.65 | 1,000.00 | -594.35 | 40.6% |
| E115 Communications | 5,593.14 | 16,000.00 | -10,406.86 | 35.0% |
| E116 Insur-W.Comp/Position Bond | 492.12 | 4,000.00 | -3,507.88 | 12.3% |
| E117 Building Expense | 2,147.87 | 8,000.00 | -5,852.13 | 26.8% |
| E118 Insur on Equip | 2,433.00 | 2,700.00 | -267.00 | 90.1% |
| E119 Pensions | 22,394.48 | 89,996.00 | -67,601.52 | 24.9% |
| E120 Social Security | 9,903.90 | 40,170.00 | -30,266.10 | 24.7% |
| E122 Printed Forms/Supplies | 1,985.64 | 2,800.00 | -814.36 | 70.9% |
| E123 Rules Publications | 2,203.73 | 4,500.00 | -2,296.27 | 49.0% |
| E124 Music Booklet & Forms | 0.00 | 200.00 | -200.00 | 0.0% |
| E125 Speech Booklet & Forms | 0.00 | 2,200.00 | -2,200.00 | 0.0% |
| E126 Debate | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| E127 Student Congress | 0.00 | 3,800.00 | -3,800.00 | 0.0% |
| E128 Calendars | 3,267.50 | 3,650.00 | -382.50 | 89.5% |

10:33 AM
 10/15/09
 Cash Basis

North Dakota High School Activities Association

Profit & Loss Budget vs. Actual

July through September 2009

| | Jul - Sep 09 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|-------------------|---------------------|----------------------|---------------|
| E131 Committee Expense | 419.75 | 8,500.00 | -8,080.25 | 4.9% |
| E132 Insur. on Activities | 10,116.00 | 11,000.00 | -884.00 | 92.0% |
| E133 Dis. Students | 418.60 | 7,500.00 | -7,081.40 | 5.6% |
| E134 Promotions | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| E135 Miscellaneous | 0.00 | 500.00 | -500.00 | 0.0% |
| E136 General Merchandise | 755.00 | 2,500.00 | -1,745.00 | 30.2% |
| E137 Advertising | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| E139 Sportsmanship Banners | 0.00 | 1,600.00 | -1,600.00 | 0.0% |
| E199 Awards | 0.00 | 500.00 | -500.00 | 0.0% |
| E200 Girls BB | 0.00 | 21,000.00 | -21,000.00 | 0.0% |
| E201 Girls Gym | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| E202 Girls Swimming | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| E203 Girls Tennis | 0.00 | 11,000.00 | -11,000.00 | 0.0% |
| E204 Track/CC | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| E205 Girls VB | 0.00 | 18,000.00 | -18,000.00 | 0.0% |
| E206 G Soccer | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| E207 G Softball | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| E251 Baseball | 0.00 | 12,500.00 | -12,500.00 | 0.0% |
| E252 Boys BB | 0.00 | 25,200.00 | -25,200.00 | 0.0% |
| E253 Football | 0.00 | 13,500.00 | -13,500.00 | 0.0% |
| E254 B & G Golf | 0.00 | 8,100.00 | -8,100.00 | 0.0% |
| E255 Hockey | 0.00 | 22,500.00 | -22,500.00 | 0.0% |
| E256 B Swimming | 0.00 | 4,300.00 | -4,300.00 | 0.0% |
| E257 B Tennis | 1,446.20 | 12,000.00 | -10,553.80 | 12.1% |
| E258 Wrestling | 0.00 | 25,200.00 | -25,200.00 | 0.0% |
| E259 B Soccer | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| E260 School Payments | 0.00 | 90,443.00 | -90,443.00 | 0.0% |
| E300 Off Bd Expense | 890.10 | 1,600.00 | -709.90 | 55.6% |
| E301 Off Printing | 492.79 | 1,000.00 | -507.21 | 49.3% |
| E302 Off R Bks/Ex | 4,940.41 | 15,000.00 | -10,059.59 | 32.9% |
| E303 Off Insur | 0.00 | 17,000.00 | -17,000.00 | 0.0% |
| E304 Off Misc./Shirts | 0.00 | 500.00 | -500.00 | 0.0% |
| E315 Baseball CI | 0.00 | 700.00 | -700.00 | 0.0% |
| E316 Basketball CI | 65.42 | 600.00 | -534.58 | 10.9% |
| E318 Cheer CI | 0.00 | 700.00 | -700.00 | 0.0% |
| E319 Football CI | 201.00 | 700.00 | -499.00 | 28.7% |
| E320 Golf CI | 0.00 | 150.00 | -150.00 | 0.0% |
| E321 Gym CI | 0.00 | 500.00 | -500.00 | 0.0% |
| E322 Hockey CI | 0.00 | 600.00 | -600.00 | 0.0% |
| E323 Soccer CI | 501.75 | 300.00 | 201.75 | 167.3% |
| E324 Swim CI | 191.42 | 200.00 | -8.58 | 95.7% |
| E325 Track CI | 0.00 | 450.00 | -450.00 | 0.0% |
| E326 VB CI | 254.00 | 750.00 | -496.00 | 33.9% |
| E327 Wr CI | 0.00 | 400.00 | -400.00 | 0.0% |
| E328 Coaches/AD CI | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| E351 Music State | 820.00 | 35,000.00 | -34,180.00 | 2.3% |
| E352 Speech State | 44.04 | 30,000.00 | -29,955.96 | 0.1% |
| E400 Equipment | 2,128.35 | 10,000.00 | -7,871.65 | 21.3% |
| E401 Ath. Equip-Purchase/Repair | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| E402 Automobiles | | | | |
| E404 Purchase/Auto | 0.00 | 17,000.00 | -17,000.00 | 0.0% |
| E405 Car Insur. | 1,027.00 | 1,200.00 | -173.00 | 85.6% |
| E406 License/Title | 0.00 | 200.00 | -200.00 | 0.0% |
| E407 Service | 55.31 | 1,600.00 | -1,544.69 | 3.5% |
| E402 Automobiles - Other | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total E402 Automobiles | 1,082.31 | 21,000.00 | -19,917.69 | 5.2% |
| E409 Catastrophic Insur. | 54,313.00 | 54,313.00 | 0.00 | 100.0% |
| E410 Office Improvements | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| E411 Bldg. Purchase | 19,416.82 | | | |
| Total Expense | 334,104.58 | 1,571,350.00 | -1,237,245.42 | 21.3% |
| Net Income | -99,963.46 | 0.00 | -99,963.46 | 100.0% |

NDHSAA Invest. Savings Report
Includes YTD Interest Income thru August, 2009
Plus current deposits and withdrawals

| Investments/Savings | Balance | | Report Interest | YTD Interest | Money Mkt. | | Balance | M. Prin. | |
|--|-------------------|--|-----------------|-----------------|------------------|--------------------|-------------------|----------|-----------|
| | 7/1/09 | | | | Deposit | Withdraw | | MTD | Value TD |
| Bank Forward | | | | | | | | | |
| Savings | 328,890.38 | | 207.80 | 453.72 | 30,000.00 | -112,000.00 | 247,344.10 | | |
| Edward Jones | | | | | | | | | |
| CRC 10 Annuity | 77,806.80 | | 373.38 | 837.59 | | | 78,644.39 | | |
| CRC 9 Annuity | 76,769.45 | | 357.13 | 801.19 | | | 77,570.64 | | |
| Platinum 4 Annuity | 75,468.81 | | 247.99 | 556.70 | | | 76,025.51 | | |
| * Kislak Nat. Bank CD | 50,000.00 | | | 1,487.67 | | | 50,000.00 | | |
| GNMA II | 24,776.75 | | 53.03 | 106.98 | | | 24,776.75 | | |
| Fed. Home Loan Mortgage | 26,589.95 | | 46.64 | 95.44 | | | 26,589.95 | | |
| Fed. National Mortgage | 20,354.95 | | 34.38 | 71.55 | | | 20,354.95 | | |
| Mort. Prin. Return-not new money | | | | | | | | 1,315.79 | 38,656.28 |
| Interest from Cash Mgmt Trust | | | | 5.70 | | | | | |
| Money Market | 90,502.66 | | 0.84 | 1.45 | | | 92,271.45 | | |
| Putnam Money Market | 7,190.46 | | 0.63 | 2.16 | | | 7,192.62 | | |
| Equitable | | | | | | | | | |
| Western United Annuity | 96,729.80 | | | | | | 96,729.80 | | |
| | 875,080.01 | | 1,321.82 | 4,420.15 | 30,000.00 | -112,000.00 | 797,500.16 | | |
| * paid a premium (\$2,350) for the CD as well as accrued interest (\$953.42) | | | | | | | | | |
| 9/25/2009 | | | | | | | | | |