

North Dakota High School Activities Association  
**Balance Sheet**  
As of September 2, 2009

	<u>Sep 2, 09</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Wells Fargo Bank	7,465.61
<b>Total Checking/Savings</b>	<u>7,465.61</u>
<b>Other Current Assets</b>	
Fed. Home Loan Mortgage	26,589.95
Fed. National Mortgage	20,354.95
GNMA II	24,776.75
Jones-CRC 10 Annuity	78,271.01
Jones-CRC 9 Annuity	77,213.51
Jones-Platinum 4 Annuity	75,777.52
Kislak National Bank CD	50,000.00
Money Market-Jones Putnam	7,191.99
Money Market - Jones	92,136.56
Savings- Bank Forward	237,136.30
Western United Annuity	96,729.80
<b>Total Other Current Assets</b>	<u>786,178.34</u>
<b>Total Current Assets</b>	<u>793,643.95</u>
<b>TOTAL ASSETS</b>	<u><b>793,643.95</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Health/Dental Insurance	-13,841.90
State Withholding	1,572.00
<b>Total Other Current Liabilities</b>	<u>-12,269.90</u>
<b>Total Current Liabilities</b>	<u>-12,269.90</u>
<b>Total Liabilities</b>	-12,269.90
<b>Equity</b>	
3000 · Opening Bal Equity	982,122.30
3900 · Retained Earnings	-77,101.42
Net Income	-99,107.03
<b>Total Equity</b>	<u>805,913.85</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>793,643.95</b></u>

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

	Jul - Aug 09	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
001 Membership Dues	93,416.60	100,000.00	-6,583.40	93.4%
002 Officials Registrations	32,012.00	54,000.00	-21,988.00	59.3%
003 Publications/Merchandise	1,390.50	8,700.00	-7,309.50	16.0%
004 Interest	3,102.81	30,000.00	-26,897.19	10.3%
007 Personal Mileage	72.18	600.00	-527.82	12.0%
008 Late Fees	400.00	10,000.00	-9,600.00	4.0%
009 Late Clinics	0.00	3,500.00	-3,500.00	0.0%
010 Radio	1,285.00	9,000.00	-7,715.00	14.3%
011 TV	0.00	120,000.00	-120,000.00	0.0%
012 Insurance Collections	0.00	24,000.00	-24,000.00	0.0%
014 Miscellaneous	669.25	4,500.00	-3,830.75	14.9%
015 Corporate Sponsors	0.00	120,000.00	-120,000.00	0.0%
016 Advertising	1,750.00	3,000.00	-1,250.00	58.3%
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%
<b>Total Income</b>	<b>134,098.34</b>	<b>1,571,350.00</b>	<b>-1,437,251.66</b>	<b>8.5%</b>
<b>Expense</b>				
E01 Board Expense	3,295.80	80,000.00	-76,704.20	4.1%
E02 Bank Charges	10.00	200.00	-190.00	5.0%
E03 Audit, Legal Fees	1,427.15	10,000.00	-8,572.85	14.3%
E04 Dues, Reg. Fees	550.00	6,000.00	-5,450.00	9.2%
E05 Annual Meeting	0.00	200.00	-200.00	0.0%
E06 Miscellaneous	0.00	200.00	-200.00	0.0%
E08 Technology	1,533.80	37,839.00	-36,305.20	4.1%
E110 Salaries	86,581.85	525,089.00	-438,507.15	16.5%
E111 Health Insurance	16,548.30	98,000.00	-81,451.70	16.9%
E112 Office Staff	4,126.84	54,000.00	-49,873.16	7.6%
E113 Office Supplies	1,408.24	10,000.00	-8,591.76	14.1%
E114 Of. Equip., Service, Repair	405.65	1,000.00	-594.35	40.6%
E115 Communications	3,824.02	16,000.00	-12,175.98	23.9%
E116 Insur-W.Comp/Position Bond	328.08	4,000.00	-3,671.92	8.2%
E117 Building Expense	1,221.75	8,000.00	-6,778.25	15.3%
E118 Insur on Equip	2,433.00	2,700.00	-267.00	90.1%
E119 Pensions	14,849.11	89,996.00	-75,146.89	16.5%
E120 Social Security	6,591.77	40,170.00	-33,578.23	16.4%
E122 Printed Forms/Supplies	4,175.52	2,800.00	1,375.52	149.1%
E123 Rules Publications	22.97	4,500.00	-4,477.03	0.5%
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	0.00	3,650.00	-3,650.00	0.0%
E131 Committee Expense	419.75	8,500.00	-8,080.25	4.9%

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

	Jul - Aug 09	Budget	\$ Over Budget	% of Budget
E132 Insur. on Activities	16,793.00	11,000.00	5,793.00	152.7%
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	0.00	12,000.00	-12,000.00	0.0%
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	0.00	1,600.00	-1,600.00	0.0%
E301 Off Printing	492.79	1,000.00	-507.21	49.3%
E302 Off R Bks/Ex	0.00	15,000.00	-15,000.00	0.0%
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	0.00	600.00	-600.00	0.0%
E318 Cheer CI	0.00	700.00	-700.00	0.0%
E319 Football CI	0.00	700.00	-700.00	0.0%
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	0.00	300.00	-300.00	0.0%
E324 Swim CI	65.42	200.00	-134.58	32.7%
E325 Track CI	0.00	450.00	-450.00	0.0%
E326 VB CI	0.00	750.00	-750.00	0.0%
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	0.00	35,000.00	-35,000.00	0.0%
E352 Speech State	44.04	30,000.00	-29,955.96	0.1%
E400 Equipment	1,321.05	10,000.00	-8,678.95	13.2%
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	-18.13	1,600.00	-1,618.13	-1.1%
E402 Automobiles - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total E402 Automobiles</b>	<b>1,008.87</b>	<b>21,000.00</b>	<b>-19,991.13</b>	<b>4.8%</b>
E409 Catastrophic Insur.	54,313.00	54,313.00	0.00	100.0%
E410 Office Improvements	1,454.00	15,000.00	-13,546.00	9.7%
E411 Bldg. Purchase	9,694.14			
<b>Total Expense</b>	<b>236,113.51</b>	<b>1,571,350.00</b>	<b>-1,335,236.49</b>	<b>15.0%</b>
<b>Net Income</b>	<b>-102,015.17</b>	<b>0.00</b>	<b>-102,015.17</b>	<b>100.0%</b>

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

	Balance		Report Interest	YTD Interest	Money Mkt.		Balance	M. Prin MTD	M. Prin. Value TD
	7/1/09				Deposit	Withdraw			
<b>Investments/Savings</b>									
<b>Bank Forward</b>									
Savings	328,890.38	245.92	245.92	245.92		-92,000.00	237,136.30		
<b>Edward Jones</b>									
CRC 10 Annuity	77,806.80	464.21	464.21	464.21			78,271.01		
CRC 9 Annuity	76,769.45	444.06	444.06	444.06			77,213.51		
Platinum 4 Annuity	75,468.81	308.71	308.71	308.71			75,777.52		
* Kislak Nat. Bank CD	50,000.00	1,487.67	1,487.67	1,487.67			50,000.00		
GNMA II	24,776.75	53.95	53.95	53.95			24,776.75		
Fed. Home Loan Mortgage	26,589.95	48.80	48.80	48.80			26,589.95		
Fed. National Mortgage	20,354.95	37.17	37.17	37.17			20,354.95		
Mort. Prin. Return-not new money								1,431.69	3,734.49
Interest from Cash Mgmt Trust		5.70	5.70	5.70					
Money Market	90,502.66	0.61	0.61	0.61			92,136.56		
Putnam Money Market	7,190.46	1.53	1.53	1.53			7,191.99		
<b>Equitable</b>									
Western United Annuity	96,729.80						96,729.80		
	<b>875,080.01</b>	<b>3,098.33</b>	<b>3,098.33</b>	<b>3,098.33</b>	<b>0.00</b>	<b>-92,000.00</b>	<b>786,178.34</b>		
* paid a premium (\$2,350) for the CD as well as accrued interest (\$953.42)									
8/31/09									