

11:45 AM  
08/29/13  
Cash Basis

North Dakota High School Activities Association  
**Balance Sheet**  
As of July 31, 2013

	<u>Jul 31, 13</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Wells Fargo Bank	25,990.38
Total Checking/Savings	<u>25,990.38</u>
Other Current Assets	
Goldman Sachs Bank USA	50,000.00
GE Capital Retail Bank 10/28/14	50,000.00
GE Capital Retail Bank 10/27/14	50,000.00
Fed. Home Loan Mortgage	26,589.95
Fed. National Mortgage	20,354.95
GNMA II	24,776.75
Money Market-Jones Putnam	7,198.58
Money Market - Jones	187,434.12
Savings- Bank Forward	410,071.64
Western United Annuity	55,822.88
Total Other Current Assets	<u>882,248.87</u>
Total Current Assets	<u>908,239.25</u>
<b>TOTAL ASSETS</b>	<u><u>908,239.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Health/Dental Insurance	-1,305.50
State Withholding	571.00
Total Other Current Liabilities	<u>-734.50</u>
Total Current Liabilities	<u>-734.50</u>
Total Liabilities	-734.50
Equity	
3000 - Opening Bal Equity	982,122.30
3900 - Retained Earnings	837.36
Net Income	<u>-73,985.91</u>
Total Equity	<u>908,973.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>908,239.25</u></u>

**North Dakota High School Activities Association**  
**Profit & Loss Budget vs. Actual**  
 July 2013

	Jul 13	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
001 Membership Dues	63,967.40	106,000.00	-42,032.60	60.3%
002 Officials Registrations	17,148.00	67,000.00	-49,852.00	25.6%
003 Publications/Merchandise	418.00	12,000.00	-11,582.00	3.5%
004 Interest	147.44	6,000.00	-5,852.56	2.5%
007 Personal Mileage	0.00	200.00	-200.00	0.0%
008 Late Fees	0.00	15,000.00	-15,000.00	0.0%
009 Late Clinics	0.00	5,000.00	-5,000.00	0.0%
010 Radio	1,170.00	12,000.00	-10,830.00	9.8%
011 TV	0.00	140,000.00	-140,000.00	0.0%
012 Insurance Collections	0.00	22,000.00	-22,000.00	0.0%
014 Miscellaneous	0.00	13,000.00	-13,000.00	0.0%
015 Corporate Sponsors	0.00	140,000.00	-140,000.00	0.0%
016 Advertising	0.00	4,000.00	-4,000.00	0.0%
100 Girls Basketball Class B	0.00	170,000.00	-170,000.00	0.0%
106 Girls Gymnastics	0.00	3,000.00	-3,000.00	0.0%
108 Girls Softball	0.00	15,000.00	-15,000.00	0.0%
109 Girls Soccer	0.00	7,500.00	-7,500.00	0.0%
112 Girls Swimming	0.00	5,500.00	-5,500.00	0.0%
115 Girls Tennis	0.00	1,000.00	-1,000.00	0.0%
116 Volleyball	0.00	80,000.00	-80,000.00	0.0%
119 Track & CC	0.00	80,000.00	-80,000.00	0.0%
200 Baseball	0.00	18,000.00	-18,000.00	0.0%
205 Boys Basketball Class B	0.00	280,000.00	-280,000.00	0.0%
206 B & G Basketball Class A	0.00	150,000.00	-150,000.00	0.0%
210 B & G Golf	0.00	1,000.00	-1,000.00	0.0%
215 Football	0.00	120,000.00	-120,000.00	0.0%
220 Hockey	0.00	40,000.00	-40,000.00	0.0%
225 Boys Soccer	0.00	12,000.00	-12,000.00	0.0%
228 Boys Swimming	0.00	7,200.00	-7,200.00	0.0%
230 Boys Tennis	0.00	800.00	-800.00	0.0%
232 Wrestling	0.00	95,000.00	-95,000.00	0.0%
300 Speech State	0.00	4,000.00	-4,000.00	0.0%
305 Student Congress	0.00	0.00	0.00	0.0%
310 Debate	0.00	0.00	0.00	0.0%
320 Music State	0.00	5,000.00	-5,000.00	0.0%
018 National Federation	10,000.00	35,000.00	-25,000.00	28.6%
<b>Total Income</b>	<b>92,850.84</b>	<b>1,672,200.00</b>	<b>-1,579,349.16</b>	<b>5.6%</b>
<b>Expense</b>				
E01 Board Expense	827.56	80,000.00	-79,172.44	1.0%
E02 Bank Charges	13.00	200.00	-187.00	6.5%
E03 Audit, Legal Fees	2,145.00	10,000.00	-7,855.00	21.5%
E04 Dues, Reg. Fees	110.00	4,500.00	-4,390.00	2.4%
E06 Miscellaneous	100.00	200.00	-100.00	50.0%
E08 Technology	22,196.26	26,430.00	-4,233.74	84.0%
E110 Salaries	45,494.88	551,000.00	-505,505.12	8.3%
E111 Health Insurance	8,802.90	125,000.00	-116,197.10	7.0%
E112 Office Staff	463.05	42,000.00	-41,536.95	1.1%
E113 Office Supplies	537.48	6,500.00	-5,962.52	8.3%
E114 Of. Equip.,Service, Repair	0.00	4,500.00	-4,500.00	0.0%
E115 Communications	475.27	15,000.00	-14,524.73	3.2%
E116 Insur-W.Comp/Position Bond	197.38	5,000.00	-4,802.62	3.9%
E117 Building Expense	1,895.05	10,000.00	-8,104.95	19.0%
E118 Insur on Equip	488.00	2,500.00	-2,012.00	19.5%
E119 Pensions	7,890.73	95,578.00	-87,687.27	8.3%
E120 Social Security	3,442.97	42,157.00	-38,714.03	8.2%
E122 Printed Forms/Supplies	8,166.34	4,000.00	4,166.34	204.2%
E123 Rules Publications	404.80	7,000.00	-6,595.20	5.8%
E126 Debate	0.00	3,500.00	-3,500.00	0.0%
E127 Student Congress	0.00	3,500.00	-3,500.00	0.0%
E128 Calendars	2,772.00	3,300.00	-528.00	84.0%
E131 Committee Expense	327.70	10,000.00	-9,672.30	3.3%
E132 Insur. on Activities	11,081.00	12,000.00	-919.00	92.3%
E133 Dis. Students	0.00	8,000.00	-8,000.00	0.0%
E134 Promotions	0.00	500.00	-500.00	0.0%

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## North Dakota High School Activities Association

08/29/13

## Profit &amp; Loss Budget vs. Actual

Cash Basis

July 2013

	Jul 13	Budget	\$ Over Budget	% of Budget
E135 Miscellaneous	0.00	500.00	-500.00	0.0%
E136 General Merchandise	0.00	5,000.00	-5,000.00	0.0%
E137 Advertising	0.00	1,000.00	-1,000.00	0.0%
E200 Girls BB	0.00	36,000.00	-36,000.00	0.0%
E201 Girls Gym	0.00	6,200.00	-6,200.00	0.0%
E202 Girls Swimming	0.00	4,000.00	-4,000.00	0.0%
E203 Girls Tennis	0.00	17,000.00	-17,000.00	0.0%
E204 Track/CC	0.00	30,000.00	-30,000.00	0.0%
E205 Girls VB	0.00	16,000.00	-16,000.00	0.0%
E206 G Soccer	0.00	6,000.00	-6,000.00	0.0%
E207 G Softball	0.00	12,000.00	-12,000.00	0.0%
E251 Baseball	0.00	13,000.00	-13,000.00	0.0%
E252 Boys BB	0.00	25,000.00	-25,000.00	0.0%
E253 Football	0.00	13,000.00	-13,000.00	0.0%
E254 B & G Golf	0.00	10,000.00	-10,000.00	0.0%
E255 Hockey	0.00	23,000.00	-23,000.00	0.0%
E256 B Swimming	0.00	5,000.00	-5,000.00	0.0%
E257 B Tennis	0.00	17,500.00	-17,500.00	0.0%
E258 Wrestling	0.00	35,000.00	-35,000.00	0.0%
E259 B Soccer	0.00	5,000.00	-5,000.00	0.0%
E260 School Payments	0.00	132,085.00	-132,085.00	0.0%
E300 Off Bd Expense	0.00	1,500.00	-1,500.00	0.0%
E301 Off Printing	0.00	200.00	-200.00	0.0%
E302 Off R Bks/Ex	27.98	15,000.00	-14,972.02	0.2%
E303 Off Insur	0.00	23,000.00	-23,000.00	0.0%
E304 Off Misc./Shirts	0.00	200.00	-200.00	0.0%
E315 Baseball CI	0.00	300.00	-300.00	0.0%
E316 Basketball CI	0.00	500.00	-500.00	0.0%
E318 Cheer CI	0.00	700.00	-700.00	0.0%
E319 Football CI	0.00	700.00	-700.00	0.0%
E321 Gym CI	0.00	500.00	-500.00	0.0%
E322 Hockey CI	0.00	200.00	-200.00	0.0%
E324 Swim CI	0.00	100.00	-100.00	0.0%
E325 Track CI	0.00	100.00	-100.00	0.0%
E326 VB CI	0.00	500.00	-500.00	0.0%
E327 Wr CI	0.00	100.00	-100.00	0.0%
E328 Coaches/AD CI	0.00	3,000.00	-3,000.00	0.0%
E329 Softball CI	0.00	400.00	-400.00	0.0%
E330 Tennis CI	0.00	100.00	-100.00	0.0%
E351 Music State	0.00	36,500.00	-36,500.00	0.0%
E352 Speech State	0.00	33,000.00	-33,000.00	0.0%
E400 Equipment	929.65	10,000.00	-9,070.35	9.3%
E401 Ath. Equip-Purchase/Repair	0.00	1,500.00	-1,500.00	0.0%
E402 Automobiles				
E405 Car Insur.	1,100.00	1,200.00	-100.00	91.7%
E406 License/Title	0.00	250.00	-250.00	0.0%
E407 Service	0.00	1,000.00	-1,000.00	0.0%
Total E402 Automobiles	1,100.00	2,450.00	-1,350.00	44.9%
E409 Catastrophic Insur.	46,947.75	47,000.00	-52.25	99.9%
E410 Office Improvements	0.00	10,000.00	-10,000.00	0.0%
Total Expense	166,836.75	1,672,200.00	-1,505,363.25	10.0%
Net Income	-73,985.91	0.00	-73,985.91	100.0%

NDHSAA Investment Savings Report  
 Includes YTD Interest Income thru  
 July, 2013  
 plus current deposits and withdrawals

Investments/Savings	Balance		Report Interest	YTD Interest	Money Mkt.		M. Prin. Value TD
	7/1/13	Interest			Deposit	Withdraw	
<b>Bank Forward</b>							
Savings	459,967.88	103.76	103.76	103.76		-50,000.00	410,071.64
<b>Edward Jones</b>							
GE Capital Retail Bank CD (M 10/27/14)	50,000.00		0.00	0.00			50,000.00
GE Capital Retail Bank CD (M 4/28/14)	50,000.00		0.00	0.00			50,000.00
Goldman Sachs Bank USA (M 11/4/13)	50,000.00		0.00	0.00			50,000.00
GNMA II	24,776.75	20.63	20.63	20.63			24,776.75
Fed. Home Loan Mortgage	26,589.95	10.03	10.03	10.03			26,589.95
Fed. National Mortgage	20,354.95	10.57	10.57	10.57			20,354.95
Mort. Prin. Return-not new money							925.61
Interest from Cash Mgmt Trust							
Money Market	187,391.29	1.60	1.60	1.60	0.00	0.00	187,434.12
Putnam Money Market	7,198.54	0.04	0.04	0.04			7,198.58
<b>Equitable</b>							
Western United Annuity	55,822.88						55,822.88
	<b>932,102.24</b>	<b>146.63</b>	<b>146.63</b>	<b>146.63</b>	<b>0.00</b>	<b>-50,000.00</b>	<b>882,248.87</b>
6/30/13							