

## North Dakota High School Activities Association

## Profit &amp; Loss Budget vs. Actual

July 2022 through February 2023

03/06/23

Cash Basis

|                                 | Jul '22 - Feb 23  | Budget              | \$ Over Budget       | % of Budget  |
|---------------------------------|-------------------|---------------------|----------------------|--------------|
| <b>Ordinary Income/Expense</b>  |                   |                     |                      |              |
| <b>Income</b>                   |                   |                     |                      |              |
| 002 Officials Registrations     | 81,167.00         | 85,000.00           | -3,833.00            | 95.5%        |
| 003 Publications/Merchandise    | 1,601.00          | 3,000.00            | -1,399.00            | 53.4%        |
| 004 Interest                    | 14,692.21         | 10,000.00           | 4,692.21             | 146.9%       |
| 007 Personal Mileage            | 97.20             | 500.00              | -402.80              | 19.4%        |
| 008 Late Fees                   | 10,200.00         | 12,000.00           | -1,800.00            | 85.0%        |
| 009 Late Clinics                | 8,075.00          | 8,000.00            | 75.00                | 100.9%       |
| 010 Radio                       | 7,650.00          | 12,000.00           | -4,350.00            | 63.8%        |
| 011 TV                          | 40,850.00         | 350,000.00          | -309,150.00          | 11.7%        |
| 012 Insurance Collections       | 3,988.80          | 10,000.00           | -6,011.20            | 39.9%        |
| 013 Marcell Foundation          | 75,000.00         | 75,000.00           | 0.00                 | 100.0%       |
| 014 Miscellaneous               | 425.00            | 5,500.00            | -5,075.00            | 7.7%         |
| 015 Corporate Sponsors          | 82,000.00         | 171,000.00          | -89,000.00           | 48.0%        |
| 016 Advertising                 | 1,750.00          | 4,500.00            | -2,750.00            | 38.9%        |
| 017 NFHS Network                | 49,551.00         | 91,000.00           | -41,449.00           | 54.5%        |
| 100 Girls Basketball Class B    | 832.00            | 190,000.00          | -189,168.00          | 0.4%         |
| 106 Girls Gymnastics            | 0.00              | 4,000.00            | -4,000.00            | 0.0%         |
| 109 Girls Soccer                | 0.00              | 10,000.00           | -10,000.00           | 0.0%         |
| 112 Girls Swimming              | 18,464.00         | 20,000.00           | -1,536.00            | 92.3%        |
| 115 Girls Tennis                | 0.00              | 5,000.00            | -5,000.00            | 0.0%         |
| 116 Volleyball                  | 136,756.27        | 142,000.00          | -5,243.73            | 96.3%        |
| 119 Track & CC                  | 20,442.77         | 100,000.00          | -79,557.23           | 20.4%        |
| 201 A Baseball/Softball         | 0.00              | 20,000.00           | -20,000.00           | 0.0%         |
| 202 B Baseball/Softball         | 0.00              | 25,000.00           | -25,000.00           | 0.0%         |
| 205 Boys Basketball Class B     | 0.00              | 325,000.00          | -325,000.00          | 0.0%         |
| 206 B & G Basketball Class A    | 0.00              | 165,000.00          | -165,000.00          | 0.0%         |
| 210 B & G Golf                  | 4,590.20          | 8,000.00            | -3,409.80            | 57.4%        |
| 215 Football                    | 255,101.45        | 233,000.00          | 22,101.45            | 109.5%       |
| 220 Hockey                      | 0.00              | 115,000.00          | -115,000.00          | 0.0%         |
| 225 Boys Soccer                 | 13,689.71         | 11,500.00           | 2,189.71             | 119.0%       |
| 228 Boys Swimming               | 0.00              | 20,000.00           | -20,000.00           | 0.0%         |
| 230 Boys Tennis                 | 0.00              | 1,500.00            | -1,500.00            | 0.0%         |
| 232 Wrestling                   | 121,398.00        | 160,000.00          | -38,602.00           | 75.9%        |
| 300 Speech State                | 0.00              | 2,500.00            | -2,500.00            | 0.0%         |
| 320 Music State                 | 954.00            | 5,000.00            | -4,046.00            | 19.1%        |
| <b>Total Income</b>             | <b>949,275.61</b> | <b>2,400,000.00</b> | <b>-1,450,724.39</b> | <b>39.6%</b> |
| <b>Gross Profit</b>             | <b>949,275.61</b> | <b>2,400,000.00</b> | <b>-1,450,724.39</b> | <b>39.6%</b> |
| <b>Expense</b>                  |                   |                     |                      |              |
| E01 Board Expense/Internships   | 35,266.93         | 65,000.00           | -29,733.07           | 54.3%        |
| E02 Bank Charges                | 105.75            |                     |                      |              |
| E03 Audit, Legal Fees           | 8,876.24          | 18,000.00           | -9,123.76            | 49.3%        |
| E04 Dues, Reg. Fees             | 6,010.00          | 6,000.00            | 10.00                | 100.2%       |
| E06 Miscellaneous               | 0.00              | 200.00              | -200.00              | 0.0%         |
| E08 Technology                  | 8,276.37          | 20,160.00           | -11,883.63           | 41.1%        |
| E11 Stripe/PayPal Charges       | 6,583.32          | 16,500.00           | -9,916.68            | 39.9%        |
| E12 Loan Interest Dacotah Bank  | 5,033.91          | 8,500.00            | -3,466.09            | 59.2%        |
| E110 Salaries                   | 518,386.35        | 777,760.00          | -259,373.65          | 66.7%        |
| E111 Health Insurance           | 117,168.20        | 210,000.00          | -92,831.80           | 55.8%        |
| E112 Office Staff               | 43,004.35         | 55,000.00           | -11,995.65           | 78.2%        |
| E113 Office Supplies            | 5,969.36          | 7,000.00            | -1,030.64            | 85.3%        |
| E114 Of. Equip.,Service, Repair | 205.41            | 3,000.00            | -2,794.59            | 6.8%         |
| E115 Communications             | 9,676.83          | 12,500.00           | -2,823.17            | 77.4%        |
| E116 Insur-W.Comp/Position Bond | 2,656.39          | 5,000.00            | -2,343.61            | 53.1%        |
| E117 Building Expense           | 12,158.33         | 15,000.00           | -2,841.67            | 81.1%        |
| E118 Insur on Equip             | 601.00            | 2,500.00            | -1,899.00            | 24.0%        |
| E119 Pensions                   | 103,674.94        | 155,552.00          | -51,877.06           | 66.6%        |
| E120 Social Security            | 37,867.66         | 59,499.00           | -21,631.34           | 63.6%        |

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| E122 Printed Forms/Supplies | 4,171.73            | 4,000.00            | 171.73               | 104.3%        |
| E123 Rules Publications     | 7,241.01            | 6,000.00            | 1,241.01             | 120.7%        |
| E126 Debate                 | 1,100.00            | 3,500.00            | -2,400.00            | 31.4%         |
| E127 Student Congress       | 3,103.30            | 4,000.00            | -896.70              | 77.6%         |
| E128 Calendars              | 3,382.00            | 3,500.00            | -118.00              | 96.6%         |
| E131 Committee Expense      | 1,004.40            | 1,000.00            | 4.40                 | 100.4%        |
| E132 Insur. on Activities   | 13,464.00           | 17,000.00           | -3,536.00            | 79.2%         |
| E133 Dis. Students          | 912.58              | 10,000.00           | -9,087.42            | 9.1%          |
| E134 Promotions             | 0.00                | 500.00              | -500.00              | 0.0%          |
| E135 Miscellaneous          | 0.00                | 500.00              | -500.00              | 0.0%          |
| E136 General Merchandise    | 0.00                | 1,200.00            | -1,200.00            | 0.0%          |
| E137 Advertising            | 0.00                | 500.00              | -500.00              | 0.0%          |
| E197 - Arbiter Fees         | 1,587.00            | 2,000.00            | -413.00              | 79.4%         |
| E198 - Arbiter Pay          | 56,196.91           | 10,000.00           | 46,196.91            | 562.0%        |
| E199 Awards                 | 686.25              | 600.00              | 86.25                | 114.4%        |
| E200 Girls BB               | 32,542.66           | 62,000.00           | -29,457.34           | 52.5%         |
| E201 Girls Gym              | 5,382.88            | 8,000.00            | -2,617.12            | 67.3%         |
| E202 Girls Swimming         | 7,347.32            | 11,500.00           | -4,152.68            | 63.9%         |
| E203 Girls Tennis           | 0.00                | 12,500.00           | -12,500.00           | 0.0%          |
| E204 Track/CC               | 8,497.76            | 27,000.00           | -18,502.24           | 31.5%         |
| E205 Girls VB               | 42,847.48           | 42,000.00           | 847.48               | 102.0%        |
| E206 G Soccer               | 655.50              | 6,500.00            | -5,844.50            | 10.1%         |
| E249 A Baseball/Softball    | 1,083.00            | 13,500.00           | -12,417.00           | 8.0%          |
| E250 B Baseball/Softball    | 1,083.00            | 13,500.00           | -12,417.00           | 8.0%          |
| E252 Boys BB                | 2,253.75            | 62,000.00           | -59,746.25           | 3.6%          |
| E253 Football               | 38,162.18           | 38,000.00           | 162.18               | 100.4%        |
| E254 B & G Golf             | 3,050.00            | 8,000.00            | -4,950.00            | 38.1%         |
| E255 Hockey                 | 24,960.29           | 45,000.00           | -20,039.71           | 55.5%         |
| E256 B Swimming             | 0.00                | 11,500.00           | -11,500.00           | 0.0%          |
| E257 B Tennis               | 4,544.98            | 12,500.00           | -7,955.02            | 36.4%         |
| E258 Wrestling              | 45,186.95           | 80,000.00           | -34,813.05           | 56.5%         |
| E259 B Soccer               | 5,279.25            | 6,500.00            | -1,220.75            | 81.2%         |
| E260 School Payments        | 0.00                | 164,989.00          | -164,989.00          | 0.0%          |
| E300 Off Bd Expense         | 520.00              | 2,000.00            | -1,480.00            | 26.0%         |
| E302 Off R Bks/Ex           | 14,787.74           | 16,000.00           | -1,212.26            | 92.4%         |
| E303 Off Insur              | 25,806.00           | 25,000.00           | 806.00               | 103.2%        |
| E315 Baseball CI            | 0.00                | 320.00              | -320.00              | 0.0%          |
| E316 Basketball CI          | 0.00                | 360.00              | -360.00              | 0.0%          |
| E318 Cheer CI               | 562.50              | 600.00              | -37.50               | 93.8%         |
| E319 Football CI            | 440.00              | 560.00              | -120.00              | 78.6%         |
| E321 Gym CI                 | 250.00              |                     |                      |               |
| E326 VB CI                  | 400.00              | 400.00              | 0.00                 | 100.0%        |
| E327 Wr CI                  | 200.00              | 200.00              | 0.00                 | 100.0%        |
| E328 Coaches/AD CI          | 2,000.00            | 4,000.00            | -2,000.00            | 50.0%         |
| E329 Softball CI            | 0.00                | 320.00              | -320.00              | 0.0%          |
| E351 Music State            | 630.00              | 30,000.00           | -29,370.00           | 2.1%          |
| E352 Speech State           | 7,223.24            | 20,000.00           | -12,776.76           | 36.1%         |
| E400 Equipment              | 4,393.74            | 7,500.00            | -3,106.26            | 58.6%         |
| E402 Automobiles            |                     |                     |                      |               |
| E404 Purchase/Auto          | 33,419.50           | 25,000.00           | 8,419.50             | 133.7%        |
| E405 Car Insur.             | 2,034.00            | 2,500.00            | -466.00              | 81.4%         |
| E406 License/Title          | 0.00                | 250.00              | -250.00              | 0.0%          |
| E407 Service                | -1,585.80           | 1,200.00            | -2,785.80            | -132.2%       |
| Total E402 Automobiles      | 33,867.70           | 28,950.00           | 4,917.70             | 117.0%        |
| E409 Catastrophic Insur.    | 52,330.00           | 52,330.00           | 0.00                 | 100.0%        |
| E410 Office Improvements    | 0.00                | 10,000.00           | -10,000.00           | 0.0%          |
| E412 Marcil Foundation      | 0.00                | 75,000.00           | -75,000.00           | 0.0%          |
| <b>Total Expense</b>        | <b>1,380,658.44</b> | <b>2,400,000.00</b> | <b>-1,019,341.56</b> | <b>57.5%</b>  |
| <b>Net Ordinary Income</b>  | <b>-431,382.83</b>  | <b>0.00</b>         | <b>-431,382.83</b>   | <b>100.0%</b> |
| <b>Net Income</b>           | <b>-431,382.83</b>  | <b>0.00</b>         | <b>-431,382.83</b>   | <b>100.0%</b> |