

# NORTH DAKOTA HIGH SCHOOL ACTIVITIES ASSOCIATION

## Budget vs. Actuals: Budget 2026-2027

July 2026

|                                 | Actual               | Budget                 | Total<br>over Budget    | % of Budget  |
|---------------------------------|----------------------|------------------------|-------------------------|--------------|
| <b>Revenue</b>                  |                      |                        |                         |              |
| 002 Officials Registrations     | 48,618.00            | 90,000.00              | -41,382.00              | 54.02%       |
| 003 Publications/Merchandise    | 77.00                | 500.00                 | -423.00                 | 15.40%       |
| 004 Interest                    | 2,225.86             | 35,000.00              | -32,774.14              | 6.36%        |
| 007 Personal Mileage            | 37.86                | 1,000.00               | -962.14                 | 3.79%        |
| 008 Late Fees                   | 50.00                | 8,500.00               | -8,450.00               | 0.59%        |
| 009 Late Clinics                |                      | 6,500.00               | -6,500.00               | 0.00%        |
| 010 Radio                       | 1,100.00             | 15,000.00              | -13,900.00              | 7.33%        |
| 011 TV                          | 650.00               | 600,000.00             | -599,350.00             | 0.11%        |
| 012 Insurance Collections       |                      | 2,000.00               | -2,000.00               | 0.00%        |
| 013 Marcil Foundation           | 100,000.00           | 100,000.00             | 0.00                    | 100.00%      |
| 014 Miscellaneous               | 699.93               | 5,000.00               | -4,300.07               | 14.00%       |
| 015 Corporate Sponsors          | 169,246.87           | 531,000.00             | -361,753.13             | 31.87%       |
| 016 Advertising                 |                      | 500.00                 | -500.00                 | 0.00%        |
| 017 NFHS Network                |                      | 145,000.00             | -145,000.00             | 0.00%        |
| 100 Girls Basketball Division B |                      | 145,000.00             | -145,000.00             | 0.00%        |
| 001 Girls Basketball Division A |                      | 110,000.00             | -110,000.00             | 0.00%        |
| 106 Girls Gymnastics            |                      | 4,000.00               | -4,000.00               | 0.00%        |
| 109 Girls Soccer                |                      | 12,000.00              | -12,000.00              | 0.00%        |
| 112 Girls Swimming              |                      | 20,000.00              | -20,000.00              | 0.00%        |
| 115 Girls Tennis                |                      | 7,500.00               | -7,500.00               | 0.00%        |
| 116 Volleyball                  |                      | 180,000.00             | -180,000.00             | 0.00%        |
| 119 Track & CC                  |                      | 150,000.00             | -150,000.00             | 0.00%        |
| 201 A Baseball/Softball         |                      | 15,000.00              | -15,000.00              | 0.00%        |
| 202 B Baseball/Softball         |                      | 20,000.00              | -20,000.00              | 0.00%        |
| 205 Boys Basketball Division B  |                      | 250,000.00             | -250,000.00             | 0.00%        |
| 206 B/G Basketball Division AA  |                      | 125,000.00             | -125,000.00             | 0.00%        |
| 207 Boys Basketball Division A  |                      | 135,000.00             | -135,000.00             | 0.00%        |
| 210 B & G Golf                  |                      | 12,000.00              | -12,000.00              | 0.00%        |
| 215 Football                    |                      | 245,000.00             | -245,000.00             | 0.00%        |
| 220 Hockey                      |                      | 90,000.00              | -90,000.00              | 0.00%        |
| 225 Boys Soccer                 |                      | 12,000.00              | -12,000.00              | 0.00%        |
| 228 Boys Swimming               |                      | 20,000.00              | -20,000.00              | 0.00%        |
| 230 Boys Tennis                 |                      | 7,500.00               | -7,500.00               | 0.00%        |
| 232 Wrestling                   |                      | 150,000.00             | -150,000.00             | 0.00%        |
| 300 Speech State                |                      | 0.00                   | 0.00                    |              |
| 10 Debate                       |                      | 0.00                   | 0.00                    |              |
| 320 Music State                 |                      | 0.00                   | 0.00                    |              |
| <b>Total Revenue</b>            | <b>\$ 322,705.52</b> | <b>\$ 3,250,000.00</b> | <b>-\$ 2,927,294.48</b> | <b>9.93%</b> |
| <b>Gross Profit</b>             | <b>\$ 322,705.52</b> | <b>\$ 3,250,000.00</b> | <b>-\$ 2,927,294.48</b> | <b>9.93%</b> |

## Expenditures

|                                 |              |              |               |         |
|---------------------------------|--------------|--------------|---------------|---------|
| E01 Board Expense/Internships   | 1,525.76     | 85,000.00    | -83,474.24    | 1.80%   |
| E02 Bank Charges                |              | 200.00       | -200.00       | 0.00%   |
| E03 Audit, Legal Fees           | 11,707.02    | 40,000.00    | -28,292.98    | 29.27%  |
| E04 Dues, Reg. Fees             | 700.00       | 6,500.00     | -5,800.00     | 10.77%  |
| E06 Miscellaneous               | 62.35        | 200.00       | -137.65       | 31.18%  |
| E08 Technology                  | 29,724.97    | 56,000.00    | -26,275.03    | 53.08%  |
| E09 Programming                 | 630.00       |              | 630.00        |         |
| Total E08 Technology            | \$ 30,354.97 | \$ 56,000.00 | -\$ 25,645.03 | 54.21%  |
| E11 Stripe/PayPal Charges       | 1,675.47     | 17,500.00    | -15,824.53    | 9.57%   |
| E110 Salaries                   |              | 1,109,524.00 | -1,109,524.00 | 0.00%   |
| E111 Health Insurance           |              | 320,212.00   | -320,212.00   | 0.00%   |
| E112 Office Staff               | 5,695.85     | 70,000.00    | -64,304.15    | 8.14%   |
| E113 Office Supplies            | 455.74       | 7,000.00     | -6,544.26     | 6.51%   |
| E114 Of. Equip.,Service, Repair |              | 500.00       | -500.00       | 0.00%   |
| E115 Communications             | 1,798.19     | 12,500.00    | -10,701.81    | 14.39%  |
| E116 Insur-W.Comp/Position Bond | 257.56       | 4,000.00     | -3,742.44     | 6.44%   |
| E117 Building Expense           | 1,130.55     | 18,000.00    | -16,869.45    | 6.28%   |
| E118 Insur on Equip             | 598.00       | 3,000.00     | -2,402.00     | 19.93%  |
| E119 Pensions                   |              | 271,833.00   | -271,833.00   | 0.00%   |
| E120 Social Security            |              | 84,879.00    | -84,879.00    | 0.00%   |
| E122 Printed Forms/Supplies     |              | 1,000.00     | -1,000.00     | 0.00%   |
| E123 Rules Publications         | 419.15       | 8,000.00     | -7,580.85     | 5.24%   |
| E126 Debate                     |              | 2,500.00     | -2,500.00     | 0.00%   |
| E127 Student Congress           |              | 4,500.00     | -4,500.00     | 0.00%   |
| E128 Calendars                  |              | 3,500.00     | -3,500.00     | 0.00%   |
| E13 AD Mentoring Program        | 703.25       | 40,000.00    | -39,296.75    | 1.76%   |
| E131 Committee Expense          | 52.00        | 5,000.00     | -4,948.00     | 1.04%   |
| E132 Insur. on Activities       | 20,848.00    | 20,000.00    | 848.00        | 104.24% |
| E133 Dis. Students              |              | 10,000.00    | -10,000.00    | 0.00%   |
| E134 Promotions                 |              | 500.00       | -500.00       | 0.00%   |
| E135 Miscellaneous              |              | 500.00       | -500.00       | 0.00%   |
| E136 General Merchandise        |              | 1,000.00     | -1,000.00     | 0.00%   |
| E137 Advertising                |              | 500.00       | -500.00       | 0.00%   |
| E138 Section V Expense          |              | 0.00         | 0.00          |         |
| E197 Arbiter Fees               |              | 3,000.00     | -3,000.00     | 0.00%   |
| E198 Arbiter Pay                |              | 0.00         | 0.00          |         |
| E199 Awards                     |              | 1,000.00     | -1,000.00     | 0.00%   |
| E200 Girls BB                   |              | 120,000.00   | -120,000.00   | 0.00%   |
| E201 Girls Gym                  |              | 10,000.00    | -10,000.00    | 0.00%   |
| E202 Girls Swimming             |              | 16,000.00    | -16,000.00    | 0.00%   |
| E203 Girls Tennis               |              | 18,000.00    | -18,000.00    | 0.00%   |
| E204 Track/CC                   |              | 40,000.00    | -40,000.00    | 0.00%   |
| E205 Girls VB                   |              | 50,000.00    | -50,000.00    | 0.00%   |
| E206 G Soccer                   |              | 9,000.00     | -9,000.00     | 0.00%   |
| E249 A Baseball/Softball        |              | 20,000.00    | -20,000.00    | 0.00%   |
| E250 B Baseball/Softball        |              | 20,000.00    | -20,000.00    | 0.00%   |
| E252 Boys BB                    |              | 120,000.00   | -120,000.00   | 0.00%   |

|                                 |               |                 |                  |        |
|---------------------------------|---------------|-----------------|------------------|--------|
| E253 Football                   |               | 50,000.00       | -50,000.00       | 0.00%  |
| E254 B & G Golf                 | 11.49         | 10,000.00       | -9,988.51        | 0.11%  |
| E255 Hockey                     |               | 55,000.00       | -55,000.00       | 0.00%  |
| E256 B Swimming                 |               | 16,000.00       | -16,000.00       | 0.00%  |
| E257 B Tennis                   |               | 18,000.00       | -18,000.00       | 0.00%  |
| E258 Wrestling                  |               | 125,000.00      | -125,000.00      | 0.00%  |
| E259 B Soccer                   |               | 9,000.00        | -9,000.00        | 0.00%  |
| E260 School Payments            |               | 35,583.00       | -35,583.00       | 0.00%  |
| E300 Off Bd Expense             |               | 1,000.00        | -1,000.00        | 0.00%  |
| E301 Off Printing               |               | 500.00          | -500.00          | 0.00%  |
| E302 Off R Bks/Ex               | 3,960.69      | 19,000.00       | -15,039.31       | 20.85% |
| E303 Off Insur                  |               | 30,000.00       | -30,000.00       | 0.00%  |
| E315 Baseball CI                |               | 800.00          | -800.00          | 0.00%  |
| E316 Basketball CI              |               | 900.00          | -900.00          | 0.00%  |
| E318 Cheer CI                   |               | 600.00          | -600.00          | 0.00%  |
| E319 Football CI                |               | 1,400.00        | -1,400.00        | 0.00%  |
| E326 VB CI                      |               | 1,000.00        | -1,000.00        | 0.00%  |
| E327 Wr CI                      |               | 500.00          | -500.00          | 0.00%  |
| E328 Coaches/AD CI              |               | 7,500.00        | -7,500.00        | 0.00%  |
| E329 Softball CI                |               | 800.00          | -800.00          | 0.00%  |
| E351 Music State                |               | 30,000.00       | -30,000.00       | 0.00%  |
| E352 Speech State               |               | 30,000.00       | -30,000.00       | 0.00%  |
| E400 Equipment                  |               | 7,500.00        | -7,500.00        | 0.00%  |
| E401 Ath. Equip-Purchase/Repair |               | 0.00            | 0.00             |        |
| E402 Automobiles                |               |                 | 0.00             |        |
| E404 Purchase/Auto              |               | 0.00            | 0.00             |        |
| E405 Car Insur.                 | 1,948.00      | 2,500.00        | -552.00          | 77.92% |
| E406 License/Title              |               | 2,500.00        | -2,500.00        | 0.00%  |
| E407 Service                    |               | 800.00          | -800.00          | 0.00%  |
| Total E402 Automobiles          | \$ 1,948.00   | \$ 5,800.00     | -\$ 3,852.00     | 33.59% |
| E409 Catastrophic Insur.        | 57,742.95     | 58,269.00       | -526.05          | 99.10% |
| E410 Office Improvements        |               | 5,000.00        | -5,000.00        | 0.00%  |
| E412 Marcil Foundation          |               | 100,000.00      | -100,000.00      | 0.00%  |
| Payroll Expenses                |               |                 | 0.00             |        |
| Company Contributions           |               |                 | 0.00             |        |
| Health Insurance                | 24,717.85     |                 | 24,717.85        |        |
| Retirement                      | 22,807.13     |                 | 22,807.13        |        |
| Total Company Contributions     | \$ 47,524.98  | \$ 0.00         | \$ 47,524.98     |        |
| Taxes                           | 7,088.56      |                 | 7,088.56         |        |
| Wages                           | 92,460.37     |                 | 92,460.37        |        |
| Total Payroll Expenses          | \$ 147,073.91 | \$ 0.00         | \$ 147,073.91    |        |
| Total Expenditures              | \$ 288,720.90 | \$ 3,250,000.00 | -\$ 2,961,279.10 | 8.88%  |
| Net Operating Revenue           | \$ 33,984.62  | \$ 0.00         | \$ 33,984.62     |        |
| Other Revenue                   |               |                 |                  |        |
| Unrealized Gains                | 127,327.54    |                 | 127,327.54       |        |
| Total Other Revenue             | \$ 127,327.54 | \$ 0.00         | \$ 127,327.54    |        |
| Net Other Revenue               | \$ 127,327.54 | \$ 0.00         | \$ 127,327.54    |        |
| Net Revenue                     | \$ 161,312.16 | \$ 0.00         | \$ 161,312.16    |        |