

CHSAA BUDGET REPORT
July through December 2022

ACTUAL 7/1/2018- 12/31/2018	ACTUAL 7/1/2019- 12/31/2019	ACTUAL 7/1/2020- 12/31/2020	ACTUAL 7/1/2021- 12/31/2021		ACTUAL 7/1/2022- 12/31/2022	BUDGET 7/1/2022- 12/31/2022	VARIANCE ACTUAL VS. BUDGET	ADOPTED BUDGET 2022-2023	VARIANCE 7/1-12/31/2021
INCOME:									
MEMBERSHIP FEES									
\$ 736,507	\$ 741,664	\$ 896,254	\$ 897,516	PARTICIPATION FEES	\$ 949,021	\$ 925,041	\$ 23,980	\$ 925,041	\$ 51,505
\$ 307,475	\$ 317,373	\$ 342,426	\$ 334,827	MEMBER SERVICE FEES	\$ 365,760	\$ 352,250	\$ 13,510	\$ 352,250	\$ 30,933
\$ 19,180	\$ 16,100	\$ -	\$ 9,040	MIDDLE SCHOOL / JUNIOR HIGH	\$ 24,000	\$ 7,500	\$ 16,500	\$ 7,500	\$ 14,960
\$ 400	\$ 400	\$ -	\$ 50	LATE FEES	\$ -	\$ 500	\$ (500)	\$ 500	\$ (50)
PROGRAMS/OFFICIALS									
\$ 15,791	\$ 14,944	\$ 15,247	\$ 8,880	CHSAANOW	\$ 1,108	\$ 600	\$ 508	\$ 24,600	\$ (7,772)
\$ -	\$ -	\$ -	\$ -	ALL SCHOOL SUMMIT	\$ 12,680	\$ -	\$ 12,680	\$ -	\$ 12,680
\$ 220,900	\$ 109,075	\$ 6,040	\$ 40,341	COACHING REGISTRATION	\$ 51,833	\$ 65,000	\$ (13,167)	\$ 75,000	\$ 11,492
\$ 7,046	\$ 18,219	\$ 1,849	\$ 49,940	ELECTRONIC PLATFORMS	\$ 50,905	\$ 50,000	\$ 905	\$ 50,000	\$ 965
\$ 6,038	\$ 7,639	\$ -	\$ 2,433	FOUNDATION GAMES	\$ 4,780	\$ 4,000	\$ 780	\$ 5,000	\$ 2,347
\$ -	\$ -	\$ -	\$ -	HALL OF FAME	\$ 1,040	\$ -	\$ 1,040	\$ 11,250	\$ 1,040
\$ 11,670	\$ 15,540	\$ 21,742	\$ 9,778	OFFICIALS REGISTRATIONS / OFFICIATE DAY CO	\$ 46,547	\$ 20,000	\$ 26,547	\$ 47,000	\$ 36,769
\$ 3,970	\$ 7,880	\$ 1,600	\$ 6,500	OFFICIALS PARTNERS FEES	\$ 6,500	\$ 10,000	\$ (3,500)	\$ 18,500	\$ -
PUBLICATIONS/SALES									
\$ 3,388	\$ 2,724	\$ -	\$ -	CHSAA PUBLICATIONS	\$ -	\$ 150	\$ (150)	\$ 250	\$ -
\$ 159	\$ 120	\$ 10	\$ -	PROGRAM SALES	\$ -	\$ 5,000	\$ (5,000)	\$ 5,000	\$ -
\$ 17,710	\$ 21,024	\$ 3,524	\$ 12,614	RULE BOOK SALES	\$ 11,918	\$ 10,000	\$ 1,918	\$ 30,000	\$ (696)
\$ -	\$ -	\$ -	\$ -	T-SHIRT ROYALTIES	\$ -	\$ -	\$ -	\$ 115,000	\$ -
MISCELLANEOUS									
\$ 230,499	\$ 175,026	\$ 205,773	\$ 145,475	CORPORATE AND PROMOTIONS	\$ 204,250	\$ 212,500	\$ (8,250)	\$ 420,000	\$ 58,775
\$ -	\$ -	\$ -	\$ 41,253	NETWORK PARTNERSHIPS	\$ 40,431	\$ -	\$ 40,431	\$ 153,000	\$ (822)
\$ 208,707	\$ 212,725	\$ 110,653	\$ 149,330	COURTESY CARDS	\$ 186,511	\$ 213,000	\$ (26,489)	\$ 215,000	\$ 37,181
\$ 11,886	\$ 20,734	\$ 28,204	\$ 5,655	INTEREST INCOME	\$ 4,799	\$ 5,000	\$ (201)	\$ 10,000	\$ (856)
\$ -	\$ 5,108	\$ 10,935	\$ 11,947	MISCELLANEOUS	\$ 32,339	\$ 1,000	\$ 31,339	\$ 2,000	\$ 20,392
ACTIVITIES									
\$ 5,180	\$ 4,405	\$ (50)	\$ -	MUSIC	\$ 685	\$ -	\$ 685	\$ 121,410	\$ 685
\$ 2,469	\$ 2,626	\$ -	\$ -	SPEECH	\$ 2,916	\$ -	\$ 2,916	\$ 16,000	\$ 2,916
\$ 156,300	\$ 156,520	\$ 3,000	\$ 8,880	STUDENT LEADERSHIP	\$ 27,810	\$ 103,750	\$ (75,940)	\$ 111,250	\$ 18,930
\$ -	\$ 10,000	\$ 3,227	\$ 215	ESPORTS	\$ 798	\$ 500	\$ 298	\$ 36,000	\$ 583
SPORTS									
\$ -	\$ -	\$ -	\$ -	BASEBALL	\$ -	\$ -	\$ -	\$ 114,814	\$ -
\$ -	\$ 1,067	\$ 3,530	\$ 450	BASKETBALL	\$ 514	\$ -	\$ 514	\$ 675,000	\$ 64
\$ 5,000	\$ 17,800	\$ 13,900	\$ 15,583	CROSS COUNTRY	\$ 25,500	\$ 13,500	\$ 12,000	\$ 13,500	\$ 9,917
\$ 8,697	\$ 11,163	\$ -	\$ 12,980	FIELD HOCKEY	\$ 16,581	\$ 14,200	\$ 2,381	\$ 14,200	\$ 3,601
\$ 307,736	\$ 291,090	\$ 29,415	\$ 406,385	FOOTBALL	\$ 280,713	\$ 365,000	\$ (84,287)	\$ 365,000	\$ (125,672)
\$ 9,779	\$ 9,747	\$ -	\$ 9,962	GYMNASTICS	\$ 10,988	\$ 10,000	\$ 988	\$ 10,000	\$ 1,026
\$ -	\$ -	\$ 2,500	\$ -	ICE HOCKEY	\$ -	\$ -	\$ -	\$ 75,000	\$ -
\$ -	\$ -	\$ -	\$ -	LACROSSE - BOYS	\$ -	\$ -	\$ -	\$ 52,500	\$ -
\$ -	\$ -	\$ -	\$ -	LACROSSE - GIRLS	\$ 275	\$ -	\$ 275	\$ 24,500	\$ 275
\$ 63,102	\$ 59,497	\$ -	\$ 82,497	SOCCER - BOYS	\$ 90,206	\$ 75,000	\$ 15,206	\$ 75,000	\$ 7,709
\$ -	\$ 3,782	\$ -	\$ 679	SOCCER - GIRLS	\$ 750	\$ -	\$ 750	\$ 80,000	\$ 71
\$ 46,628	\$ 49,389	\$ 15,718	\$ 57,062	SOFTBALL	\$ 64,043	\$ 52,000	\$ 12,043	\$ 52,000	\$ 6,981
\$ 143,059	\$ 159,983	\$ -	\$ 177,575	SPIRIT	\$ 202,107	\$ 159,500	\$ 42,607	\$ 159,500	\$ 24,532
\$ 200	\$ -	\$ -	\$ -	SWIMMING - BOYS	\$ 100	\$ -	\$ 100	\$ 38,000	\$ 100
\$ -	\$ 200	\$ -	\$ 100	SWIMMING - GIRLS	\$ -	\$ -	\$ -	\$ 53,000	\$ (100)
\$ -	\$ -	\$ -	\$ 1,500	TENNIS - GIRLS	\$ -	\$ -	\$ -	\$ -	\$ (1,500)
\$ -	\$ -	\$ -	\$ -	TENNIS - BOYS	\$ 2,400	\$ -	\$ 2,400	\$ -	\$ 2,400
\$ 200	\$ -	\$ -	\$ 50	TRACK & FIELD	\$ -	\$ -	\$ -	\$ 190,000	\$ (50)
\$ -	\$ -	\$ -	\$ 6,270	UNIFIED BOWLING	\$ 1,690	\$ 5,000	\$ (3,310)	\$ 5,000	\$ (4,580)
\$ -	\$ -	\$ -	\$ 1,820	VOLLEYBALL - BOYS	\$ -	\$ -	\$ -	\$ 15,000	\$ (1,820)
\$ 187,567	\$ 189,677	\$ 191	\$ 182,242	VOLLEYBALL - GIRLS	\$ 201,983	\$ 190,000	\$ 11,983	\$ 190,000	\$ 19,741
\$ -	\$ -	\$ 3,420	\$ -	WRESTLING	\$ -	\$ -	\$ -	\$ 415,000	\$ -
\$ 2,737,243	\$ 2,653,241	\$ 1,719,107	\$ 2,689,829	TOTAL INCOME	\$ 2,924,481	\$ 2,869,991	\$ 54,490	\$ 5,368,565	\$ 234,652

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ACTUAL 7/1/2018- 12/31/2018	ACTUAL 7/1/2019- 12/31/2019	ACTUAL 7/1/2020- 12/31/2020	ACTUAL 7/1/2021- 12/31/2021		ACTUAL 7/1/2022- 12/31/2022	BUDGET 7/1/2022- 12/31/2022	VARIANCE ACTUAL VS BUDGET	ADOPTED BUDGET 2022-2023	VARIANCE 7/1-12/31/2021 7/1-12/31/2022
EXPENSES:									
PROGRAMS/OFFICIALS									
\$ 35,905	\$ 31,747	\$ 27,125	\$ 20,703	CHSAA NOW EXPENSES / MEDIA	\$ 26,135	\$ 22,324	\$ 3,811	\$ 36,648	\$ 5,432
\$ 65,165	\$ 54,424	\$ 53,380	\$ 44,295	ELECTRONIC PLATFORM	\$ 32,905	\$ 45,295	\$ (12,390)	\$ 45,295	\$ (11,390)
\$ 357	\$ -	\$ 25	\$ 294	HALL OF FAME	\$ 39	\$ -	\$ 39	\$ 35,000	\$ (255)
\$ 29,453	\$ 31,860	\$ 23,300	\$ 68,573	OFFICIALS EXPENSE	\$ 83,689	\$ 51,998	\$ 31,691	\$ 70,376	\$ 15,116
\$ 66,917	\$ 62,229	\$ 40,696	\$ 44,636	RULE BOOK EXPENSE	\$ 71,910	\$ 44,500	\$ 27,410	\$ 44,500	\$ 27,274
\$ 66,963	\$ 59,625	\$ 17,252	\$ 19,484	PRINTING/MEMBER PUBLICATIONS	\$ 18,872	\$ 30,000	\$ (11,128)	\$ 30,000	\$ (612)
\$ 45,119	\$ 26,251	\$ -	\$ 6,534	ALL SCHOOL SUMMIT EXPENSES	\$ 43,530	\$ 30,000	\$ 13,530	\$ 30,000	\$ 36,996
\$ -	\$ -	\$ -	\$ -	FOUNDATION GAMES	\$ 4,780	\$ -	\$ 4,780	\$ -	\$ 4,780
\$ -	\$ -	\$ -	\$ -	MIDDLE SCHOOL/ JUNIOR HIGH EXPENSES	\$ 650	\$ 1,000	\$ (350)	\$ 2,000	\$ 650
\$ -	\$ -	\$ -	\$ -	SPORTSMANSHIP	\$ -	\$ 1,000	\$ (1,000)	\$ 3,000	\$ -
COMMITTEES									
\$ 51,879	\$ 49,340	\$ 12,177	\$ 37,227	BOARD OF DIRECTORS	\$ 46,997	\$ 40,000	\$ 6,997	\$ 75,000	\$ 9,770
\$ -	\$ -	\$ -	\$ -	LEGISLATIVE COUNCIL	\$ 69	\$ -	\$ 69	\$ 70,000	\$ 69
\$ 13,758	\$ 24,992	\$ -	\$ 2,025	NATIONAL MEETINGS	\$ 17,579	\$ 11,000	\$ 6,579	\$ 55,000	\$ 15,554
\$ 17,530	\$ 13,332	\$ 644	\$ 2,575	OTHER COMMITTEES	\$ 1,288	\$ 10,000	\$ (8,712)	\$ 25,000	\$ (1,287)
OPERATING EXPENSES									
\$ 94,237	\$ 98,180	\$ 101,700	\$ 127,952	CORPORATE INSURANCE	\$ 139,547	\$ 140,000	\$ (453)	\$ 140,000	\$ 11,595
\$ 14,735	\$ 16,951	\$ 20,755	\$ 24,829	AUTO INSURANCE	\$ 11,671	\$ 25,000	\$ (13,329)	\$ 25,000	\$ (13,158)
\$ 21,594	\$ 25,475	\$ 27,469	\$ 26,000	AUTOMOBILE	\$ 23,860	\$ 29,000	\$ (5,140)	\$ 58,000	\$ (2,140)
\$ 52,738	\$ 62,838	\$ 58,245	\$ 49,544	BUSINESS MACHINE LEASE & COMPUTER SUPPORT	\$ 39,319	\$ 53,270	\$ (13,951)	\$ 106,544	\$ (10,225)
\$ 41,123	\$ 31,068	\$ 29,346	\$ 33,654	BUILDING MAINTENANCE / UTILITIES	\$ 41,492	\$ 33,882	\$ 7,610	\$ 67,763	\$ 7,838
\$ -	\$ -	\$ -	\$ -	BUILDING FUND	\$ -	\$ -	\$ -	\$ 10,000	\$ -
\$ 1,220	\$ 6,166	\$ 3,645	\$ 4,911	PROF. ORGANIZATION MEMBERSHIP FEES	\$ 4,770	\$ 5,000	\$ (230)	\$ 5,755	\$ (141)
\$ 22,638	\$ 24,925	\$ 27,670	\$ 25,898	AUDIT & TAX RETURN	\$ 32,025	\$ 27,000	\$ 5,025	\$ 29,000	\$ 6,127
\$ 8,403	\$ 32,881	\$ 20,974	\$ 17,818	LEGAL	\$ 15,559	\$ 21,000	\$ (5,441)	\$ 42,000	\$ (2,259)
\$ 12,300	\$ 14,400	\$ 14,400	\$ 14,400	LEGISLATIVE SERVICES	\$ 14,400	\$ 14,400	\$ -	\$ 28,800	\$ -
\$ 23,534	\$ 30,888	\$ 20,119	\$ 25,195	OFFICE SUPPLIES / SOFTWARE / MISC	\$ 39,667	\$ 23,425	\$ 16,242	\$ 46,852	\$ 14,472
\$ 35,248	\$ 50,286	\$ 40,373	\$ 44,007	POSTAGE / TELEPHONE	\$ 38,865	\$ 32,921	\$ 5,944	\$ 65,840	\$ (5,142)
\$ -	\$ -	\$ -	\$ -	STAFF IN-SERVICE	\$ 4,672	\$ 5,000	\$ (328)	\$ 5,000	\$ 4,672
\$ 27,915	\$ 30,591	\$ 4,812	\$ 14,759	TRAVEL & MEALS	\$ 7,758	\$ 25,699	\$ (17,941)	\$ 51,400	\$ (7,001)
\$ 812	\$ 974	\$ 981	\$ 2,079	CREDIT CARD & BANK FEES	\$ 1,315	\$ 2,045	\$ (730)	\$ 4,090	\$ (764)
\$ 21,866	\$ -	\$ -	\$ -	DEPRECIATION	\$ -	\$ -	\$ -	\$ 45,145	\$ -
MISCELLANEOUS									
\$ 7,716	\$ 3,514	\$ 8,066	\$ 6,000	CORPORATE PROMOTIONS	\$ 23,504	\$ 11,500	\$ 12,004	\$ 16,500	\$ 17,504
\$ 930	\$ 2,682	\$ 553	\$ 1,580	COURTESY CARDS EXPENSE	\$ -	\$ 3,500	\$ (3,500)	\$ 3,500	\$ (1,580)
STAFF									
\$ 680,357	\$ 666,262	\$ 657,634	\$ 718,204	SALARIES	\$ 698,786	\$ 719,467	\$ (20,681)	\$ 1,462,267	\$ (19,418)
\$ 9,694	\$ 9,691	\$ 9,964	\$ 10,427	PAYROLL TAXES AND EXPENSE	\$ 11,238	\$ 12,948	\$ (1,710)	\$ 25,890	\$ 811
\$ -	\$ -	\$ 19,024	\$ -	PART-TIME SUPPLEMENTAL / OVERTIME	\$ 12,238	\$ 3,700	\$ 8,538	\$ 7,400	\$ 12,238
\$ 3,630	\$ 3,771	\$ 2,558	\$ 7,710	SICK/VACATION BUY BACK EXPENSE	\$ -	\$ -	\$ -	\$ 5,000	\$ (7,710)
\$ 74,898	\$ 91,893	\$ 82,339	\$ 87,095	EMPLOYEE INSURANCE	\$ 66,716	\$ 91,005	\$ (24,289)	\$ 182,009	\$ (20,379)
\$ 129,404	\$ 136,903	\$ 144,148	\$ 137,659	EMPLOYEE RETIREMENT (PERA)	\$ 153,053	\$ 151,991	\$ 1,062	\$ 308,871	\$ 15,394
\$ 1,234	\$ 1,097	\$ 598	\$ 1,038	WORKER'S COMPENSATION / UNEMPLOYMT	\$ 787	\$ 2,000	\$ (1,213)	\$ 4,000	\$ (251)
ACTIVITIES									
\$ 14,337	\$ 9,887	\$ 1,656	\$ 434	MUSIC	\$ 3,516	\$ -	\$ 3,516	\$ 131,241	\$ 3,082
\$ 1,975	\$ 2,175	\$ 101	\$ 2,485	SPEECH	\$ 927	\$ -	\$ 927	\$ 23,570	\$ (1,558)
\$ 135,279	\$ 145,215	\$ -	\$ 10,084	STUDENT LEADERSHIP	\$ 104,837	\$ 131,250	\$ (26,413)	\$ 138,750	\$ 94,753
\$ -	\$ -	\$ -	\$ 8,091	ESPORTS	\$ 9,462	\$ 5,750	\$ 3,712	\$ 11,500	\$ 1,371
SPORTS									
\$ 736	\$ 2,786	\$ -	\$ -	BASEBALL	\$ -	\$ -	\$ -	\$ 76,736	\$ -
\$ 10,388	\$ 4,170	\$ 624	\$ 20,000	BASKETBALL	\$ 500	\$ -	\$ 500	\$ 349,440	\$ (19,500)
\$ 29,469	\$ 30,118	\$ 28,139	\$ 30,598	CROSS COUNTRY	\$ 41,637	\$ 34,500	\$ 7,137	\$ 34,500	\$ 11,039
\$ 4,127	\$ 4,426	\$ -	\$ 4,407	FIELD HOCKEY	\$ 6,064	\$ 5,296	\$ 768	\$ 5,296	\$ 1,657
\$ 16,988	\$ 22,074	\$ 8,611	\$ 15,687	FOOTBALL	\$ 17,182	\$ 30,861	\$ (13,679)	\$ 30,861	\$ 1,495
\$ 12,312	\$ 15,412	\$ 17,480	\$ 15,449	GOLF - BOYS	\$ 17,963	\$ 18,000	\$ (37)	\$ 18,000	\$ 2,514
\$ 1,352	\$ 1,987	\$ -	\$ -	GOLF - GIRLS	\$ 1,007	\$ -	\$ 1,007	\$ 16,500	\$ 1,007
\$ 15,531	\$ 16,148	\$ -	\$ 18,887	GYMNASTICS	\$ 20,205	\$ 19,606	\$ 599	\$ 19,606	\$ 1,318
\$ 117	\$ 2,227	\$ -	\$ 42	ICE HOCKEY	\$ 5,115	\$ -	\$ 5,115	\$ 64,607	\$ 5,073
\$ 25	\$ 183	\$ -	\$ 22	LACROSSE - BOYS	\$ 180	\$ -	\$ 180	\$ 18,500	\$ 158
\$ -	\$ 14	\$ -	\$ -	LACROSSE - GIRLS	\$ 180	\$ -	\$ 180	\$ 11,500	\$ 180
\$ 320	\$ 203	\$ -	\$ -	SKIING	\$ 298	\$ -	\$ 298	\$ 4,500	\$ 298
\$ 29,600	\$ 29,718	\$ -	\$ 29,507	SOCCER - BOYS	\$ 38,361	\$ 30,000	\$ 8,361	\$ 30,000	\$ 8,854
\$ 186	\$ 249	\$ -	\$ -	SOCCER - GIRLS	\$ -	\$ -	\$ -	\$ 35,000	\$ -
\$ 34,710	\$ 30,048	\$ 9,987	\$ 25,234	SOFTBALL	\$ 36,420	\$ 33,500	\$ 2,920	\$ 33,500	\$ 11,186
\$ 79,870	\$ 85,472	\$ -	\$ 138,091	SPIRIT	\$ 90,810	\$ 105,500	\$ (14,690)	\$ 105,500	\$ (47,281)
\$ 388	\$ -	\$ -	\$ -	SWIMMING - BOYS	\$ 135	\$ -	\$ 135	\$ 28,500	\$ 135
\$ 1,317	\$ -	\$ -	\$ -	SWIMMING - GIRLS	\$ 48	\$ -	\$ 48	\$ 34,500	\$ 48
\$ 14,981	\$ 13,806	\$ 14,131	\$ 17,325	TENNIS - BOYS	\$ 16,780	\$ 13,200	\$ 3,580	\$ 13,200	\$ (545)
\$ 505	\$ 1,243	\$ -	\$ -	TENNIS - GIRLS	\$ 226	\$ -	\$ 226	\$ 21,500	\$ 226
\$ -	\$ -	\$ -	\$ 3,509	TRACK & FIELD	\$ (1,380)	\$ -	\$ (1,380)	\$ 102,645	\$ (4,889)
\$ -	\$ -	\$ -	\$ 1,098	UNIFIED BOWLING	\$ 2,545	\$ 2,000	\$ 545	\$ 2,000	\$ 1,447
\$ -	\$ -	\$ -	\$ -	VOLLEYBALL - BOYS	\$ -	\$ -	\$ -	\$ 12,500	\$ -
\$ 117,341	\$ 120,616	\$ -	\$ 141,257	VOLLEYBALL - GIRLS	\$ 87,394	\$ 141,153	\$ (53,759)	\$ 141,153	\$ (53,863)
\$ 2,565	\$ 3,137	\$ 303	\$ 376	WRESTLING	\$ 303	\$ -	\$ 303	\$ 390,999	\$ (73)
\$ 2,203,690	\$ 2,236,550	\$ 1,551,003	\$ 2,109,688	TOTAL EXPENSES	\$ 2,230,400	\$ 2,291,486	\$ (61,086)	\$ 5,174,549	\$ 120,712
\$ 533,553	\$ 416,691	\$ 168,104	\$ 580,141	NET INCOME (LOSS)	\$ 694,081	\$ 578,505	\$ 115,576	\$ 194,016	\$ 113,939
19%	16%	10%	22%	NET PROFIT MARGIN	24%	20%		4%	