

CHSAA BUDGET REPORT
July - October 2023

Approved at Board Meeting on 11/15/2023

HISTORICALS			CURRENT YEAR					
ACTUAL 7/1/2020- 10/31/2020	ACTUAL 7/1/2021- 10/31/2021	ACTUAL 7/1/2022- 10/31/2022		ACTUAL 7/1/2023- 10/31/2023	BUDGET 7/1/2023- 10/31/2023	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1-10/31/2022 7/1-10/31/2023
			INCOME:					
			MEMBERSHIP FEES					
\$ 899,008	\$ 897,456	\$ 948,216	PARTICIPATION FEES	\$ 962,696	\$ 956,500	\$ 956,500	\$ 6,196	\$ 14,480
\$ 342,426	\$ 334,827	\$ 366,708	MEMBERSHIP DUES	\$ 350,062	\$ 350,760	\$ 350,760	\$ (698)	\$ (16,646)
\$ -	\$ 8,640	\$ 23,500	MIDDLE SCHOOL / JUNIOR HIGH FEES	\$ 14,735	\$ 27,500	\$ 27,500	\$ (12,765)	\$ (8,765)
\$ -	\$ 50	\$ -	LATE FEES	\$ 5,700	\$ -	\$ -	\$ 5,700	\$ 5,700
			PROGRAMS/OFFICIALS					
\$ 7,157	\$ 8,073	\$ 44	CHSAANOW	\$ -	\$ 400	\$ 14,200	\$ (400)	\$ (44)
\$ -	\$ -	\$ 12,680	ALL SCHOOL SUMMIT	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ (12,680)
\$ 5,325	\$ 31,462	\$ 39,959	1ST YEAR COACHES REGISTRATION	\$ 33,103	\$ 39,000	\$ 68,500	\$ (5,897)	\$ (6,856)
\$ 147	\$ 49,940	\$ 50,905	ELECTRONIC PLATFORMS	\$ 50,615	\$ 50,905	\$ 50,905	\$ (290)	\$ (290)
\$ -	\$ 1,350	\$ 3,805	FOUNDATION GAMES	\$ 7,257	\$ 2,000	\$ 5,000	\$ 5,257	\$ 3,452
\$ -	\$ -	\$ -	HALL OF FAME	\$ 2,535	\$ -	\$ 16,950	\$ 2,535	\$ 2,535
\$ 19,681	\$ -	\$ 26,080	OFFICIALS REGISTRATIONS	\$ 17,439	\$ 5,000	\$ 83,500	\$ 12,439	\$ (8,641)
\$ 1,600	\$ -	\$ -	OFFICIALS PARTNERS FEES	\$ -	\$ -	\$ 18,810	\$ -	\$ -
			PUBLICATIONS/SALES					
\$ 10	\$ -	\$ -	PROGRAM SALES	\$ -	\$ -	\$ 5,000	\$ -	\$ -
\$ 3,524	\$ 30	\$ 87	RULE BOOK SALES	\$ 100	\$ -	\$ 25,500	\$ 100	\$ 13
\$ -	\$ -	\$ -	T-SHIRT ROYALTIES	\$ -	\$ -	\$ 150,000	\$ -	\$ -
			MISCELLANEOUS					
\$ 164,747	\$ 127,975	\$ 46,250	CORPORATE AND PROMOTIONS	\$ 24,173	\$ 72,500	\$ 639,500	\$ (48,327)	\$ (22,077)
\$ -	\$ 24,354	\$ 39,797	NETWORK PARTNERSHIPS	\$ 40,162	\$ 22,500	\$ 200,956	\$ 17,662	\$ 365
\$ -	\$ -	\$ -	SECTION 6 SPONSORSHIP	\$ 13,908	\$ -	\$ -	\$ 13,908	\$ 13,908
\$ 110,100	\$ 146,751	\$ 185,353	COURTESY CARDS	\$ 187,247	\$ 190,000	\$ 190,000	\$ (2,753)	\$ 1,895
\$ -	\$ -	\$ -	WOMENS LEADERSHIP CONFERENCE REVENUE	\$ 5,820	\$ -	\$ -	\$ 5,820	\$ 5,820
\$ -	\$ -	\$ -	NHS CONFERENCE REGISTRATION	\$ 9,644	\$ -	\$ -	\$ 9,644	\$ 9,644
\$ 23,732	\$ 3,155	\$ 2,828	INTEREST INCOME	\$ 14,449	\$ 4,000	\$ 12,000	\$ 10,449	\$ 11,621
\$ 5,997	\$ 8,682	\$ 24,626	MISCELLANEOUS	\$ 3,698	\$ -	\$ 2,000	\$ 3,698	\$ (20,928)
			ACTIVITIES					
\$ -	\$ -	\$ -	MUSIC	\$ 22,518	\$ -	\$ 70,500	\$ 22,518	\$ 22,518
\$ 65	\$ -	\$ 1,990	SPEECH	\$ 2,514	\$ -	\$ 25,000	\$ 2,514	\$ 524
\$ 3,000	\$ 8,880	\$ 27,735	STUDENT LEADERSHIP	\$ 14,141	\$ 5,000	\$ 80,000	\$ 9,141	\$ (13,595)
\$ 2,684	\$ (85)	\$ -	ESPORTS	\$ 440	\$ -	\$ 36,600	\$ 440	\$ 440
			SPORTS					
\$ -	\$ -	\$ -	BASEBALL	\$ 400	\$ -	\$ 135,000	\$ 400	\$ 400
\$ 2,780	\$ 250	\$ 99	BASKETBALL	\$ -	\$ -	\$ 825,000	\$ -	\$ (99)
\$ 13,900	\$ 10,250	\$ 10,300	CROSS COUNTRY	\$ 675	\$ 27,000	\$ 27,000	\$ (26,325)	\$ (9,625)
\$ -	\$ 58	\$ -	FIELD HOCKEY	\$ -	\$ -	\$ 16,500	\$ -	\$ -
\$ -	\$ 425	\$ -	FOOTBALL	\$ -	\$ -	\$ 365,830	\$ -	\$ -
\$ -	\$ -	\$ -	GOLF - BOYS	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ -	\$ -	GOLF - GIRLS	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ -	\$ -	GYMNASTICS	\$ 50	\$ -	\$ 11,000	\$ 50	\$ 50
\$ 2,500	\$ -	\$ -	ICE HOCKEY	\$ -	\$ -	\$ 90,000	\$ -	\$ -
\$ -	\$ -	\$ -	LACROSSE - BOYS	\$ 267	\$ -	\$ 60,000	\$ 267	\$ 267
\$ -	\$ -	\$ -	LACROSSE - GIRLS	\$ -	\$ -	\$ 32,000	\$ -	\$ -
\$ -	\$ -	\$ -	SKIING	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 8,749	\$ 1,974	SOCCER - BOYS	\$ -	\$ 10,000	\$ 90,406	\$ (10,000)	\$ (1,974)
\$ -	\$ 679	\$ 750	SOCCER - GIRLS	\$ 36	\$ -	\$ 96,952	\$ 36	\$ (714)
\$ 15,058	\$ 56,510	\$ 61,724	SOFTBALL	\$ 78,598	\$ 63,760	\$ 63,760	\$ 14,838	\$ 16,874
\$ -	\$ 27,717	\$ -	SPIRIT	\$ 750	\$ -	\$ 202,107	\$ 750	\$ 750
\$ -	\$ -	\$ -	SWIMMING - BOYS	\$ -	\$ -	\$ 35,000	\$ -	\$ -
\$ -	\$ -	\$ -	SWIMMING - GIRLS	\$ -	\$ -	\$ 55,500	\$ -	\$ -
\$ -	\$ -	\$ -	TENNIS - GIRLS	\$ -	\$ -	\$ 400	\$ -	\$ -
\$ -	\$ -	\$ 400	TENNIS - BOYS	\$ 400	\$ 400	\$ 1,900	\$ -	\$ -
\$ -	\$ 50	\$ -	TRACK & FIELD	\$ -	\$ -	\$ 178,825	\$ -	\$ -
\$ -	\$ 5,000	\$ -	UNIFIED BOWLING	\$ -	\$ -	\$ 1,700	\$ -	\$ -
\$ -	\$ -	\$ -	VOLLEYBALL - BOYS	\$ -	\$ -	\$ 18,000	\$ -	\$ -
\$ 191	\$ 150	\$ -	VOLLEYBALL - GIRLS	\$ -	\$ -	\$ 201,218	\$ -	\$ -
\$ 1,940	\$ -	\$ -	WRESTLING	\$ -	\$ -	\$ 525,395	\$ -	\$ -
\$ 1,625,572	\$ 1,761,378	\$ 1,875,809	TOTAL INCOME	\$ 1,874,230	\$ 1,832,225	\$ 6,068,174	\$ 42,005	\$ (1,580)

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HISTORICALS			CURRENT YEAR					
ACTUAL 7/1/2020- 10/31/2020	ACTUAL 7/1/2021- 10/31/2021	ACTUAL 7/1/2022- 10/31/2022		ACTUAL 7/1/2023- 10/31/2023	BUDGET 7/1/2023- 10/31/2023	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1-10/31/2022 7/1-10/31/2023
			EXPENSES:					
			PROGRAMS/OFFICIALS					
\$ 19,578	\$ 17,580	\$ 18,595	CHSAANOW EXPENSES / MEDIA	\$ 11,168	\$ 15,919	\$ 31,755	\$ (4,751)	\$ (7,427)
\$ 53,909	\$ 44,295	\$ 32,725	ELECTRONIC PLATFORM	\$ 35,295	\$ 38,300	\$ 38,300	\$ (3,005)	\$ 2,570
\$ 25	\$ -	\$ 39	HALL OF FAME	\$ -	\$ -	\$ 40,307	\$ -	\$ (39)
\$ -	\$ -	\$ -	COACHING DEVELOPMENT EXPENSES	\$ -	\$ 2,500	\$ 5,000	\$ (2,500)	\$ -
\$ 20,495	\$ 66,817	\$ 62,793	OFFICIALS EXPENSE	\$ 49,306	\$ 41,770	\$ 100,770	\$ 7,536	\$ (13,486)
\$ 40,593	\$ 30,322	\$ 32,790	RULE BOOK EXPENSE	\$ 45,701	\$ 30,000	\$ 55,000	\$ 15,701	\$ 12,911
\$ 17,377	\$ 19,414	\$ 18,872	PRINTING/MEMBER PUBLICATIONS	\$ 19,885	\$ 20,759	\$ 20,759	\$ (874)	\$ 1,013
\$ -	\$ 6,534	\$ 43,530	ALL SCHOOL SUMMIT EXPENSES	\$ 26,917	\$ 30,400	\$ 30,400	\$ (3,483)	\$ (16,613)
\$ -	\$ -	\$ -	FOUNDATION GAMES	\$ 7,257	\$ 2,000	\$ 5,000	\$ 5,257	\$ 7,257
\$ -	\$ -	\$ 650	MIDDLE SCHOOL/ JUNIOR HIGH EXPENSES	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	\$ (650)
\$ -	\$ -	\$ -	SPORTSMANSHIP	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	\$ -
			COMMITTEES					
\$ 9,519	\$ 32,953	\$ 42,502	BOARD OF DIRECTORS	\$ 54,138	\$ 35,500	\$ 83,000	\$ 18,638	\$ 11,635
\$ -	\$ -	\$ -	LEGISLATIVE COUNCIL	\$ -	\$ -	\$ 61,950	\$ -	\$ -
\$ -	\$ 1,288	\$ 10,980	NATIONAL MEETINGS	\$ 16,417	\$ 3,000	\$ 54,450	\$ 13,417	\$ 5,437
\$ -	\$ -	\$ -	SECTION 6	\$ 37,078	\$ 20,000	\$ 20,000	\$ 17,078	\$ 37,078
\$ 569	\$ 339	\$ 39	OTHER COMMITTEES	\$ 2,484	\$ 1,500	\$ 4,500	\$ 984	\$ 2,445
			OPERATING EXPENSES					
\$ 101,700	\$ 127,952	\$ 139,027	CORPORATE INSURANCE	\$ 145,746	\$ 153,502	\$ 153,502	\$ (7,756)	\$ 6,719
\$ 20,755	\$ 24,829	\$ 11,500	AUTO INSURANCE	\$ 11,720	\$ 14,005	\$ 14,005	\$ (2,285)	\$ 220
\$ 19,589	\$ 18,839	\$ 21,643	AUTOMOBILE	\$ 21,382	\$ 19,656	\$ 58,964	\$ 1,726	\$ (261)
\$ 40,875	\$ 33,822	\$ 25,589	BUSINESS MACHINE LEASE & IT	\$ 14,470	\$ 27,576	\$ 82,728	\$ (13,106)	\$ (11,119)
\$ 23,897	\$ 26,861	\$ 30,502	BUILDING MAINTENANCE & UTILITIES	\$ 25,271	\$ 24,874	\$ 74,621	\$ 397	\$ (5,231)
\$ 3,645	\$ 4,461	\$ 2,745	PROF. ORGANIZATION MEMBERSHIP DUES & FEES	\$ 3,450	\$ 750	\$ 8,000	\$ 2,700	\$ 705
\$ 21,000	\$ 18,863	\$ 29,400	AUDIT & TAX RETURN EXPENSES	\$ 41,895	\$ 40,000	\$ 41,500	\$ 1,895	\$ 12,495
\$ 18,934	\$ 9,921	\$ 6,565	LEGAL	\$ 5,552	\$ 13,484	\$ 40,450	\$ (7,932)	\$ (1,013)
\$ 9,600	\$ 9,600	\$ 9,600	LEGISLATIVE SERVICES	\$ 9,600	\$ 9,600	\$ 28,800	\$ -	\$ -
\$ 18,585	\$ 14,237	\$ 27,958	OFFICE SUPPLIES / BIZ EQUIP / MISC	\$ 35,780	\$ 30,060	\$ 64,176	\$ 5,720	\$ 7,822
\$ 26,067	\$ 27,923	\$ 19,536	PHONE, INTERNET & POSTAGE	\$ 43,087	\$ 23,188	\$ 69,568	\$ 19,898	\$ 23,551
\$ -	\$ -	\$ 4,672	STAFF DEVELOPMENT	\$ 6,414	\$ 5,000	\$ 10,000	\$ 1,414	\$ 1,742
\$ 3,873	\$ 11,411	\$ 2,754	TRAVEL & MEALS	\$ 8,041	\$ 6,833	\$ 20,500	\$ 1,209	\$ 5,287
\$ 621	\$ 1,695	\$ 800	MERCHANT & BANK FEES	\$ 999	\$ 1,368	\$ 4,100	\$ (369)	\$ 200
\$ -	\$ -	\$ -	DEPRECIATION	\$ -	\$ -	\$ 55,510	\$ -	\$ -
			PERSONNEL EXPENSES					
\$ 455,704	\$ 439,148	\$ 461,418	SALARIES	\$ 554,138	\$ 551,824	\$ 1,655,468	\$ 2,314	\$ 92,720
\$ -	\$ -	\$ 4,948	OVERTIME	\$ -	\$ -	\$ 47,800	\$ -	\$ (4,948)
\$ -	\$ -	\$ 4,200	CONTRACTORS	\$ 5,525	\$ -	\$ -	\$ 5,525	\$ 1,325
\$ 6,653	\$ 6,936	\$ 7,629	PAYROLL TAXES AND EXPENSE	\$ 8,971	\$ 8,308	\$ 24,918	\$ 664	\$ 1,342
\$ 2,558	\$ 7,710	\$ -	SICK/VACATION PAYOUT	\$ 16,178	\$ -	\$ 5,000	\$ 16,178	\$ 16,178
\$ 51,931	\$ 56,771	\$ 53,923	EMPLOYEE INSURANCE	\$ 52,459	\$ 61,032	\$ 183,096	\$ (8,573)	\$ (1,463)
\$ 98,512	\$ 68,150	\$ 101,679	EMPLOYEE RETIREMENT (PERA)	\$ 121,703	\$ 122,464	\$ 367,395	\$ (761)	\$ 20,024
\$ 598	\$ 839	\$ 1,907	WORKER'S COMPENSATION / UNEMPLOYMT	\$ 1,472	\$ 1,084	\$ 3,250	\$ 388	\$ (436)
			MISCELLANEOUS					
\$ 1,166	\$ -	\$ 23,459	CORPORATE PROMOTIONS	\$ 9,712	\$ 15,500	\$ 15,500	\$ (5,788)	\$ (13,747)
\$ 553	\$ 1,580	\$ -	COURTESY CARDS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	T-SHIRT COMMISSION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	WOMENS LEADERSHIP CONFERENCE EXPENSES	\$ 16,602	\$ 5,000	\$ 5,000	\$ 11,602	\$ 16,602
\$ -	\$ -	\$ -	NHS CONFERENCE EXPENSES	\$ 4,438	\$ -	\$ 1,000	\$ 4,438	\$ 4,438
			ACTIVITIES					
\$ 1,570	\$ 224	\$ 3,216	MUSIC	\$ 622	\$ -	\$ 85,000	\$ 622	\$ (2,594)
\$ 271	\$ 1,750	\$ 927	SPEECH	\$ 884	\$ -	\$ 32,000	\$ 884	\$ (43)
\$ -	\$ 7,937	\$ 99,757	STUDENT LEADERSHIP	\$ 5,869	\$ 2,000	\$ 90,000	\$ 3,869	\$ (93,888)
\$ -	\$ 8,022	\$ -	ESPORTS	\$ 489	\$ -	\$ 17,500	\$ 489	\$ 489

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HISTORICALS				CURRENT YEAR				
ACTUAL	ACTUAL	ACTUAL		ACTUAL	BUDGET	ADOPTED	VARIANCE	VARIANCE
7/1/2020-	7/1/2021-	7/1/2022-		7/1/2023-	7/1/2023-	BUDGET	ACTUAL	7/1-10/31/2022
10/31/2020	10/31/2021	10/31/2022		10/31/2023	10/31/2023	2023-2024	VS. BUDGET	7/1-10/31/2023
				SPORTS				
\$ -	\$ -	\$ -	BASEBALL	\$ 2,777	\$ -	\$ 71,874	\$ 2,777	\$ 2,777
\$ -	\$ -	\$ -	BASKETBALL	\$ 78	\$ -	\$ 518,500	\$ 78	\$ 78
\$ 18,461	\$ 13,428	\$ 15,908	CROSS COUNTRY	\$ 28,143	\$ 44,342	\$ 44,342	\$ (16,199)	\$ 12,235
\$ -	\$ 410	\$ -	FIELD HOCKEY	\$ 938	\$ -	\$ 6,448	\$ 938	\$ 938
\$ 2,760	\$ 2,891	\$ 1,886	FOOTBALL	\$ 2,059	\$ -	\$ 87,366	\$ 2,059	\$ 173
\$ 8,413	\$ 16,349	\$ 17,963	GOLF - BOYS	\$ 16,505	\$ 20,640	\$ 20,640	\$ (4,135)	\$ (1,458)
\$ -	\$ -	\$ 1,007	GOLF - GIRLS	\$ -	\$ -	\$ 18,500	\$ -	\$ (1,007)
\$ -	\$ 1,720	\$ 1,590	GYMNASTICS	\$ 1,583	\$ -	\$ 23,190	\$ 1,583	\$ (7)
\$ -	\$ 42	\$ 80	ICE HOCKEY	\$ -	\$ -	\$ 60,648	\$ -	\$ (80)
\$ -	\$ 22	\$ -	LACROSSE - BOYS	\$ -	\$ -	\$ 18,812	\$ -	\$ -
\$ -	\$ -	\$ -	LACROSSE - GIRLS	\$ 160	\$ -	\$ 12,672	\$ 160	\$ 160
\$ -	\$ -	\$ 298	SKIING	\$ -	\$ -	\$ 5,500	\$ -	\$ (298)
\$ -	\$ 13,993	\$ 1,003	SOCCER - BOYS	\$ 171	\$ -	\$ 40,680	\$ 171	\$ (832)
\$ -	\$ -	\$ -	SOCCER - GIRLS	\$ 629	\$ -	\$ 37,095	\$ 629	\$ 629
\$ 6,610	\$ 29,210	\$ 35,126	SOFTBALL	\$ 39,738	\$ 42,707	\$ 42,707	\$ (2,969)	\$ 4,612
\$ -	\$ 10,915	\$ 14,035	SPIRIT	\$ 7,240	\$ -	\$ 148,359	\$ 7,240	\$ (6,795)
\$ -	\$ -	\$ 135	SWIMMING - BOYS	\$ -	\$ -	\$ 31,153	\$ -	\$ (135)
\$ -	\$ -	\$ -	SWIMMING - GIRLS	\$ 120	\$ -	\$ 49,650	\$ 120	\$ 120
\$ 11,729	\$ 17,194	\$ 16,738	TENNIS - BOYS	\$ 17,129	\$ 17,783	\$ 17,783	\$ (654)	\$ 391
\$ -	\$ -	\$ 226	TENNIS - GIRLS	\$ -	\$ -	\$ 21,000	\$ -	\$ (226)
\$ -	\$ 3,509	\$ (1,380)	TRACK & FIELD	\$ -	\$ -	\$ 145,729	\$ -	\$ 1,380
\$ -	\$ 460	\$ -	UNIFIED BOWLING	\$ -	\$ -	\$ 3,250	\$ -	\$ -
\$ -	\$ -	\$ -	VOLLEYBALL - BOYS	\$ -	\$ -	\$ 13,500	\$ -	\$ -
\$ -	\$ 7,818	\$ 23,691	VOLLEYBALL - GIRLS	\$ 15,897	\$ -	\$ 152,915	\$ 15,897	\$ (7,794)
\$ -	\$ 70	\$ 63	WRESTLING	\$ 1,068	\$ -	\$ 509,488	\$ 1,068	\$ 1,005
\$ 1,138,694	\$ 1,267,054	\$ 1,487,237	TOTAL EXPENSES	\$ 1,612,348	\$ 1,507,227	\$ 5,915,341	\$ 105,121	\$ 125,111
\$ 486,878	\$ 494,324	\$ 388,572	NET INCOME (LOSS)	\$ 261,882	\$ 324,998	\$ 152,833	\$ (63,116)	\$ (126,690)
30%	28%	21%	NET PROFIT MARGIN	14%	18%	3%		