

COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2023 AND 2022



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Colorado High School Activities Association
Aurora, Colorado

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Colorado High School Activities Association (a nonprofit organization), which comprises the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Colorado High School Activities Association as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Colorado High School Activities Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2023 the Association adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Colorado High School Activities Association's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Colorado High School Activities Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Colorado High School Activities Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Certain Revenue and Expenses and the Analysis of Funds Available and the Schedules of Tournaments and Meets Revenue and Expense for the years ended June 30, 2023 and 2022 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The Schedule of Revenue, Expenditures, and Changes in Funds Available – Actual and Budget (Budgetary Basis), and the Reconciliation of Budgetary Basis (Actual) to Statement of Activities and Changes in Net Assets is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the responsibility of management. We have not audited the supplementary budget information and, accordingly, we do not express an opinion or provide any assurance on such supplementary budget information.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the statements of financial position of Colorado High School Activities Association as of June 30, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021, and the related statements of activities and changes in net assets, and cash flows for each of the ten years in the period ended June 30, 2021, which are not presented with the accompanying financial statements, and we expressed unmodified opinions on the respective financial statements. Those audits were conducted for purposes of forming an opinion on the financial statements as a whole. The accompanying Analysis of Funds Available and the Schedules of Tournaments and Meets Revenue and Expense for the years ended June 30, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 financial statements.

Board of Directors
Colorado High School Activities Association

The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information for the years ended Jun 30, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 is fairly stated in all material respects in relation to the financial statements from which it has been derived.



CliftonLarsonAllen LLP
Greenwood Village, Colorado
October 23, 2023

**COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULES OF CERTAIN REVENUE AND EXPENSES
YEARS ENDED JUNE 30, 2023 AND 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

	2023		2022	
	Revenue	Expense	Revenue	Expense
TOURNAMENTS AND MEETS				
Baseball	\$ 102,875	\$ 81,898	\$ 145,199	\$ 51,884
Basketball - District - Boys and Girls	91,293	3,569	122,670	2,302
Basketball - State - Boys and Girls	817,423	419,294	537,661	304,317
Esports	36,693	16,485	41,367	13,258
Field Hockey	16,676	5,768	13,210	4,416
Football	289,672	16,855	406,438	15,276
Gymnastics	11,285	20,476	9,962	18,957
Ice Hockey	84,292	54,047	113,650	91,068
Lacrosse - Boys	69,784	15,159	72,481	16,805
Lacrosse - Girls	38,005	13,204	33,418	10,568
Soccer - Boys	88,288	38,297	75,122	29,674
Soccer - Girls	84,053	37,951	99,018	33,508
Softball	64,952	36,262	57,062	25,234
Spirit Competition	206,037	101,787	136,676	113,661
Swimming - Boys	39,834	31,313	34,890	21,334
Swimming - Girls	55,986	47,353	55,470	32,088
Track and Field - Boys and Girls	223,785	148,722	177,375	130,795
Unified Bowling	1,690	2,545	1,270	1,098
Volleyball - District	37,351	11,538	34,091	6,233
Volleyball - State	185,596	86,968	145,286	144,324
Wrestling - District	23,061	4,809	18,831	1,266
Wrestling - State	550,662	488,813	457,209	436,962
Management and General allocated to tournaments	-	911,434	-	829,440
Courtesy Card Revenue and Other				
Tournaments and Meets Expenses	194,344	130,526	166,343	145,508
Total Tournaments and Meets*	<u>\$ 3,313,636</u>	<u>\$ 2,725,073</u>	<u>\$ 2,954,699</u>	<u>\$ 2,479,976</u>
<i>*Does not include in-kind tournament revenue and costs</i>				
FESTIVALS AND PROGRAMS				
Speech Program	\$ 28,010	\$ 38,033	\$ 25,362	\$ 36,836
Music Festivals	76,204	72,140	58,725	55,783
Management and General allocation	-	68,279	-	62,233
Total Festivals and Programs	<u>\$ 104,214</u>	<u>\$ 178,452</u>	<u>\$ 84,087</u>	<u>\$ 154,852</u>

COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUNDS AVAILABLE
ACTUAL AND BUDGET (BUDGETARY BASIS) (UNAUDITED)
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL BUDGETARY BASIS TOTALS
FOR THE YEAR ENDED JUNE 30, 2022)
(SEE INDEPENDENT AUDITORS' REPORT)

	2023		Variance - Favorable (Unfavorable)	2022
	Actual	Budget		Actual
REVENUE				
Tournaments and Meets				
Baseball	\$ 102,875	\$ 114,814	\$ (11,939)	\$ 145,199
Basketball	908,716	675,000	233,716	660,331
Esports	36,693	36,000	693	41,367
Field Hockey	16,676	14,200	2,476	13,210
Football	289,672	365,000	(75,328)	406,438
Gymnastics - Girls	11,285	10,000	1,285	9,962
Ice Hockey	84,292	75,000	9,292	113,650
Lacrosse - Boys	69,784	52,500	17,284	72,481
Lacrosse - Girls	38,005	24,500	13,505	33,418
Soccer - Boys	88,288	75,000	13,288	75,122
Soccer - Girls	84,053	80,000	4,053	99,018
Softball	64,952	52,000	12,952	57,062
Spirit Competition	206,037	159,500	46,537	136,676
Swimming - Boys	39,834	38,000	1,834	34,890
Swimming - Girls	55,986	53,000	2,986	55,470
Track and Field - Boys and Girls	223,785	190,000	33,785	177,375
Unified Bowling	1,690	5,000	(3,310)	1,270
Volleyball - Boys	19,667	15,000	4,667	17,856
Volleyball - Girls	203,280	190,000	13,280	161,521
Wrestling - Boys and Girls	573,723	415,000	158,723	476,040
Other Tournaments and Courtesy Cards	194,344	228,500	(34,156)	166,343
Total Tournaments and Meets	3,313,636	2,868,014	445,622	2,954,699
Festivals and Programs				
Speech Program	28,010	16,000	12,010	25,362
Music Festivals	76,204	121,410	(45,206)	58,725
Total Festival and Programs	104,214	137,410	(33,196)	84,087
Student Council Division	85,800	111,250	(25,450)	8,753
Middle School Division	23,750	7,500	16,250	9,040
Service and Late Fees	367,920	352,750	15,170	336,627
Participation Fees	958,689	925,041	33,648	897,683
Officials' Registration	106,813	47,000	59,813	125,056
Rulebook Sales	53,537	30,000	23,537	28,681
Interest	17,297	10,000	7,297	11,156
CHSAANow	13,953	24,850	(10,897)	21,076
Employee Retention Credit	227,236	-	227,236	9,040
Miscellaneous	107,082	2,000	105,082	66,731
Corporate Promotions	802,992	594,250	208,742	599,474
Coaching Certification	74,320	75,000	(680)	60,126

COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUNDS AVAILABLE
ACTUAL AND BUDGET (BUDGETARY BASIS) (UNAUDITED) (CONTINUED)
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL BUDGETARY BASIS TOTALS
FOR THE YEAR ENDED JUNE 30, 2022)
(SEE INDEPENDENT AUDITORS' REPORT)

	2023		Variance - Favorable (Unfavorable)	2022
	Actual	Budget		Actual
REVENUE (CONTINUED)				
Electronic Platforms	\$ -	\$ 50,000	\$ (50,000)	\$ -
Partners	-	18,500	(18,500)	-
T-Shirt Sales	157,705	115,000	42,705	146,196
PPP Loan Forgiveness	-	-	-	335,754
Administrative Fees	18,810	-	18,810	18,810
Total Revenue*	6,433,754	5,368,565	1,065,189	5,712,989
<i>* Does not include \$150,000 in-kind revenue</i>				
EXPENDITURES				
Tournaments and Meets				
Baseball	81,898	76,736	(5,162)	51,884
Basketball	422,863	349,440	(73,423)	306,619
Esports	16,485	11,500	(4,985)	13,258
Field Hockey	5,768	5,296	(472)	4,416
Football	16,855	30,861	14,006	15,276
Gymnastics	20,476	19,606	(870)	18,957
Ice Hockey	54,047	64,607	10,560	91,068
Lacrosse - Boys	15,159	18,500	3,341	16,805
Lacrosse - Girls	13,204	11,500	(1,704)	10,568
Soccer - Boys	38,297	30,000	(8,297)	29,674
Soccer - Girls	37,951	35,000	(2,951)	33,508
Softball	36,262	33,500	(2,762)	25,234
Spirit Competition	101,787	105,500	3,713	113,661
Swimming - Boys	31,313	28,500	(2,813)	21,334
Swimming - Girls	47,353	34,500	(12,853)	32,088
Track and Field - Boys and Girls	148,722	102,645	(46,077)	130,795
Unified Bowling	2,545	2,000	(545)	1,098
Volleyball - Boys	11,352	12,500	(74,654)	10,798
Volleyball - Girls	87,154	141,153	(352,469)	139,759
Wrestling - Boys and Girls	493,622	390,999	(102,623)	438,228
Expenses covered by in-kind				
Other Tournaments and Courtesy				
Cards	130,526	108,200	(22,326)	145,508
Total Tournaments and Meets*	1,813,639	1,612,543	(683,366)	1,650,536
<i>* Does not include \$150,000 in-kind expense or management and general allocations</i>				
Festivals and Programs				
Speech Program	38,033	23,570	(14,463)	36,836
Music Festivals	72,140	131,241	59,101	55,783
Total Festivals and Programs*	110,173	154,811	44,638	92,619
<i>* Does not include management and general allocations</i>				
Student Council Division	146,698	138,750	(7,948)	74,725

COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUNDS AVAILABLE
ACTUAL AND BUDGET (BUDGETARY BASIS) (UNAUDITED) (CONTINUED)
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL BUDGETARY BASIS TOTALS
FOR THE YEAR ENDED JUNE 30, 2022)
(SEE INDEPENDENT AUDITORS' REPORT)

	2023		Variance - Favorable (Unfavorable)	2022
	Actual	Budget		Actual
EXPENDITURES (CONTINUED)				
Management and General				
Administrative Salaries	\$ 1,455,435	\$ 1,462,267	\$ 6,832	\$ 1,311,790
Part-Time Supplemental Salaries	4,200	7,400	3,200	11,193
Payroll Taxes and Expenses	38,504	25,890	(12,614)	24,081
Vacation and Sick Leave Payments	13,352	5,000	(8,352)	120,490
Employee Retirement and Insurance	478,469	490,880	12,411	470,778
Insurance	142,346	169,000	26,654	130,401
Building Maintenance and Utilities	135,721	77,763	(57,958)	72,428
Equipment Lease and Maintenance	98,461	106,544	8,083	93,187
Legislative Council	64,799	70,000	5,201	33,558
Board of Directors	60,778	75,000	14,222	56,199
National Meeting Expense	52,815	55,000	2,185	53,590
Other Committee Expense	4,682	25,000	20,318	780
Printing	18,772	30,000	11,228	19,484
Audit	35,611	29,000	(6,611)	29,067
Staff Travel and Car Expense	99,391	109,400	10,009	99,803
Dues and Professional Publications	8,638	5,755	(2,883)	10,297
Legal	25,326	42,000	16,674	35,755
Legislative Services	28,800	28,800	-	28,800
Miscellaneous	21,796	48,738	26,942	13,128
Office Supplies	56,458	46,852	(9,606)	32,245
Telephone and Postage	54,292	65,840	11,548	67,085
Rulebook Expenses	73,001	44,500	(28,501)	47,393
Officials	187,887	70,376	(117,511)	117,682
All School Summit	43,530	30,000	(13,530)	10,568
Software and Small Equipment	15,677	-	(15,677)	14,109
Media	5,382	-	(5,382)	871
Middle School Expenses	650	2,000	1,350	-
Foundation Games Reimbursement	10,749	-	(10,749)	-
Staff Development	19,638	-	(19,638)	-
Coaching Registration	-	-	-	3,775
Electronic Platforms	68,598	45,295	(23,303)	88,057
Total Management and General	3,323,758	3,168,300	(155,458)	2,996,594
Corporate Promotions				
Corporate Promotions	42,035	20,000	(22,035)	6,000
Hall of Fame	67,526	35,000	(32,526)	39,562
Total Corporate Promotions	109,561	55,000	(54,561)	45,562

COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUNDS AVAILABLE
ACTUAL AND BUDGET (BUDGETARY BASIS) (UNAUDITED) (CONTINUED)
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL BUDGETARY BASIS TOTALS
FOR THE YEAR ENDED JUNE 30, 2022)
(SEE INDEPENDENT AUDITORS' REPORT)

	2023		Variance - Favorable (Unfavorable)	2022
	Actual	Budget		Actual
EXPENDITURES (CONTINUED)				
Processing Fees	\$ -	\$ -	\$ -	\$ 95
T-Shirt Expense	23,941	-	(23,941)	-
Equipment Purchases	130,415	-	(130,415)	-
Total	<u>154,356</u>	<u>-</u>	<u>(154,356)</u>	<u>95</u>
Total Expenditures*	<u>5,658,185</u>	<u>5,129,404</u>	<u>(1,011,051)</u>	<u>4,860,131</u>
<i>* Does not include \$150,000 in-kind expense</i>				
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES - BUDGETARY BASIS	775,569	<u>\$ 239,161</u>	<u>\$ 536,408</u>	<u>\$ 843,818</u>
Funds Available - Beginning of Year	2,572,426			
Less: Lease Liabilities (ASC 842)	<u>(65,163)</u>			
FUNDS AVAILABLE - END OF YEAR	<u>\$ 3,282,832</u>			
Funds Available is Computed as Follows				
Current Assets	\$ 3,497,070			
Less: Other Current Liabilities	<u>(214,238)</u>			
FUNDS AVAILABLE - END OF YEAR	3,282,832			
Less: Funds Designated for Building Replacement	(250,000)			
Less: Funds Designated for Prior Year Refund	<u>(14,573)</u>			
NET FUNDS AVAILABLE - END OF YEAR	<u>\$ 3,018,259</u>			

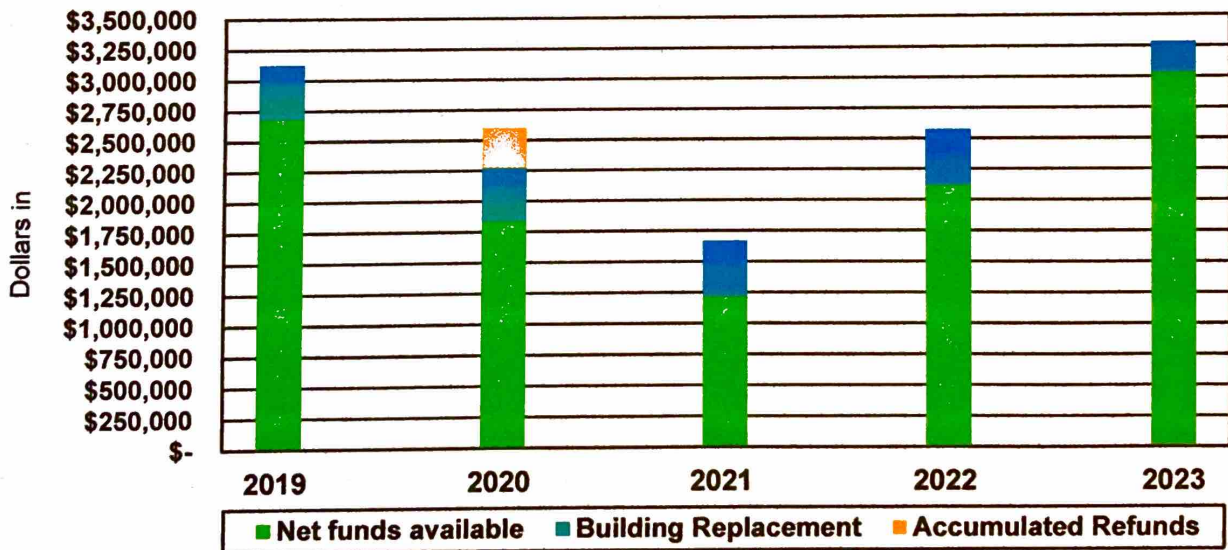
**COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
RECONCILIATION OF BUDGETARY BASIS (ACTUAL) TO STATEMENT OF
ACTIVITIES AND CHANGES IN NET ASSETS (UNAUDITED)
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

Revenue - Budgetary Basis		<u>\$ 6,433,754</u>
Total Revenue per Statement of Activities and Changes in Net Assets		6,433,754
Expenditures - Budgetary Basis		5,658,185
Depreciation		44,688
Equipment Purchases		(130,415)
Vacation and Sick Leave Accruals		<u>71,602</u>
Total Expenses per Statement of Activities and Changes in Net Assets		<u>5,644,060</u>
Change in Net Assets per Statement of Activities		<u><u>\$ 789,694</u></u>

**COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
ANALYSIS OF FUNDS AVAILABLE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)**

	2019	2020	2021	2022	2023
Current Assets	\$ 3,239,469	\$ 3,046,057	\$ 4,225,324	\$ 2,753,358	\$ 3,497,070
Current Liabilities	(115,111)	(447,089)	(2,558,949)	(180,932)	(214,238)
Funds Available	<u>3,124,358</u>	<u>2,598,968</u>	<u>1,666,375</u>	<u>2,572,426</u>	<u>3,282,832</u>
Less: Funds Designated for Building Replacement	448,065	442,612	454,370	454,370	250,000
Less: Funds Designated for Prior Year Refund	-	324,043	-	-	-
Net Funds Available	<u>2,676,293</u>	<u>1,832,313</u>	<u>1,212,005</u>	<u>2,118,056</u>	<u>3,032,832</u>
Next Year's Budgeted Expenditures	4,704,500	4,919,200	4,581,776	5,174,549	5,174,549
Less: Prior Year Refund	-	-	-	-	-
Net Budgeted Expenditures	<u>4,704,500</u>	<u>4,919,200</u>	<u>4,581,776</u>	<u>5,174,549</u>	<u>5,174,549</u>
50% of Net Budgeted Expenditures	2,352,250	2,459,600	2,290,888	2,587,275	2,587,275
Less Funds Designated for 100% Travel Reimbursement	-	-	-	-	-
Net Refund Due	<u>\$ 324,043</u>	<u>\$ (627,287)</u>	<u>\$ (1,078,883)</u>	<u>\$ (469,219)</u>	<u>\$ 445,557</u>
	(1)				(2)

- (1) The Board determined that the refund is to be used to offset expenses that would normally be paid by the schools.
(2) The membership refund policy was voted to be placed on hold at the January 2023 Legislative Council meeting until CHSAA builds back up its reserve funds.



**COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULES OF TOURNAMENTS AND MEETS REVENUE AND EXPENSES
TEN YEAR COMPARISON
(SEE INDEPENDENT AUDITORS' REPORT)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
REVENUE										
Basketball - State	\$ 382,033	\$ 328,298	\$ 410,753	\$ 517,986	\$ 471,566	\$ 490,730	\$ 112,831	\$ 32,495	\$ 537,661	\$ 817,423
Basketball - District	194,765	260,576	194,278	235,640	201,539	187,684	62,054	1,300	122,670	91,293
Wrestling - State	356,522	343,938	460,576	472,154	481,780	413,698	422,568	34,360	457,209	550,662
Football	356,931	359,764	329,015	304,521	345,639	308,234	301,136	50,105	406,438	289,672
Volleyball - State	118,696	101,836	116,320	113,156	127,013	167,949	168,790	68,590	145,286	185,596
Track and Field	107,148	126,824	139,966	133,370	147,366	148,864	-	205,238	177,375	223,785
All Others	676,615	722,354	780,324	836,331	885,361	884,049	640,856	461,228	1,108,060	1,305,205
Total Revenue	\$ 2,192,710	\$ 2,243,590	\$ 2,431,232	\$ 2,613,158	\$ 2,660,264	\$ 2,601,208	\$ 1,708,235	\$ 853,316	\$ 2,954,699	\$ 3,463,636
EXPENSES										
Basketball - State	\$ 281,828	\$ 297,172	\$ 339,435	\$ 289,028	\$ 231,584	\$ 226,341	\$ 121,203	\$ 18,490	\$ 304,317	\$ 419,294
Basketball - District	64,797	32,707	34,830	54,789	41,514	39,496	4,248	202	2,302	3,569
Wrestling - State	312,602	325,172	330,128	281,102	318,994	318,686	351,409	55,942	436,962	488,813
Football	33,055	43,872	25,866	14,474	21,791	20,047	22,069	17,423	15,276	16,855
Volleyball - State	106,150	106,652	104,679	77,400	82,959	110,426	118,495	67,377	144,324	86,968
Track and Field	94,664	100,647	97,653	103,421	110,182	114,911	2,096	95,257	130,795	148,722
All Others	381,728	388,924	442,956	478,039	502,203	499,052	337,469	349,572	616,560	799,418
Total Expenses	\$ 1,274,824	\$ 1,295,146	\$ 1,375,547	\$ 1,298,253	\$ 1,309,227	\$ 1,328,959	\$ 956,989	\$ 604,263	\$ 1,650,536	\$ 1,963,639

**COLORADO HIGH SCHOOL ACTIVITIES ASSOCIATION
SCHEDULES OF TOURNAMENTS AND MEETS REVENUE AND EXPENSES (CONTINUED)
TEN YEAR COMPARISON
(SEE INDEPENDENT AUDITORS' REPORT)**

