

CHSAA Budget Report
July 2023 through January 2024

Approved at 2/28/24 Board of Directors meeting

HISTORICALS			CURRENT YEAR					
ACTUAL 7/1/2020- 01/31/2021	ACTUAL 7/1/2021- 01/31/2022	ACTUAL 7/1/2022- 01/31/2023		ACTUAL 7/1/2023- 01/31/2024	BUDGET 7/1/2023- 01/31/2024	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1/22-1/31/2023 7/1/23-1/31/2024
			Income:					
			Membership Fees					
\$ 891,403	\$ 897,516	\$ 949,021	Participation Fees	\$ 962,086	\$ 956,500	\$ 956,500	\$ 5,586	\$ 13,065
\$ 342,426	\$ 334,827	\$ 365,760	Membership Dues	\$ 350,760	\$ 350,760	\$ 350,760	\$ -	\$ (15,000)
\$ -	\$ 9,040	\$ 24,000	Middle School Membership	\$ 16,235	\$ 27,500	\$ 27,500	\$ (11,265)	\$ (7,765)
\$ -	\$ 300	\$ -	Late Fees	\$ 5,550	\$ -	\$ -	\$ 5,550	\$ 5,550
			Programs/Officials					
\$ 18,430	\$ 9,433	\$ 1,503	CHSAANOW	\$ 104	\$ 700	\$ 14,200	\$ (596)	\$ (1,399)
\$ -	\$ -	\$ 12,680	All School Summit	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ (12,680)
\$ 6,040	\$ 43,623	\$ 55,307	1st Year Coaches Registration	\$ 54,335	\$ 53,500	\$ 68,500	\$ 835	\$ (972)
\$ 2,606	\$ 49,940	\$ 50,905	Electronic Platforms	\$ 50,680	\$ 50,905	\$ 50,905	\$ (225)	\$ (225)
\$ -	\$ 2,433	\$ 7,067	Foundation Games	\$ 10,303	\$ 4,000	\$ 5,000	\$ 6,303	\$ 3,236
\$ -	\$ -	\$ 7,645	Hall of Fame	\$ 10,631	\$ 16,950	\$ 16,950	\$ (6,319)	\$ 2,986
\$ 21,742	\$ 9,778	\$ 65,803	Officials Registrations	\$ 53,145	\$ 34,900	\$ 83,500	\$ 18,245	\$ (12,658)
\$ 1,600	\$ 6,500	\$ 6,500	Officials Partners Fees	\$ 6,500	\$ 6,500	\$ 18,810	\$ -	\$ -
			Publications/Sales					
\$ 10	\$ -	\$ -	Program Sales	\$ -	\$ -	\$ 5,000	\$ -	\$ -
\$ 3,614	\$ 12,644	\$ 11,948	Rule Book Sales	\$ 11,007	\$ 10,991	\$ 25,500	\$ 16	\$ (941)
\$ -	\$ 745	\$ 1,903	T-shirt Royalties	\$ -	\$ 46,000	\$ 150,000	\$ (46,000)	\$ (1,903)
			Miscellaneous					
\$ 301,279	\$ 155,475	\$ 343,000	Corporate and Promotions	\$ 101,890	\$ 89,250	\$ 639,500	\$ 12,640	\$ (241,110)
\$ 27,950	\$ 66,005	\$ 40,431	Network Partnerships	\$ 89,120	\$ 22,500	\$ 200,956	\$ 66,620	\$ 48,689
\$ -	\$ -	\$ -	Section 6 Sponsorship	\$ 13,908	\$ -	\$ -	\$ 13,908	\$ 13,908
\$ 110,040	\$ 150,587	\$ 187,484	Courtesy Cards	\$ 191,286	\$ 190,000	\$ 190,000	\$ 1,286	\$ 3,802
\$ -	\$ -	\$ -	Womens Leadership Conference Revenue	\$ 5,775	\$ -	\$ -	\$ 5,775	\$ 5,775
\$ -	\$ -	\$ -	NHS Conference Registration	\$ 9,394	\$ -	\$ -	\$ 9,394	\$ 9,394
\$ 30,425	\$ 6,762	\$ 5,152	Interest Income	\$ 50,065	\$ 7,000	\$ 12,000	\$ 43,065	\$ 44,913
\$ 23,899	\$ 8,947	\$ 260,185	Miscellaneous	\$ 1,843	\$ 1,000	\$ 2,000	\$ 843	\$ (258,342)
			Activities					
\$ 3,205	\$ 1,256	\$ 10,145	Music	\$ 47,703	\$ -	\$ 70,500	\$ 47,703	\$ 37,558
\$ -	\$ 335	\$ 2,996	Speech	\$ 2,494	\$ 8,275	\$ 25,000	\$ (5,781)	\$ (502)
\$ 3,000	\$ 8,880	\$ 27,810	Student Leadership	\$ 15,996	\$ 15,000	\$ 80,000	\$ 996	\$ (11,814)
\$ 3,227	\$ 5,303	\$ 798	Esports	\$ 1,284	\$ 800	\$ 36,600	\$ 484	\$ 486
			Sports					
\$ -	\$ -	\$ -	Baseball	\$ -	\$ -	\$ 135,000	\$ -	\$ -
\$ 3,575	\$ 450	\$ 514	Basketball	\$ -	\$ -	\$ 825,000	\$ -	\$ (514)
\$ 13,900	\$ 27,833	\$ 25,500	Cross Country	\$ 29,675	\$ 27,000	\$ 27,000	\$ 2,675	\$ 4,175
\$ -	\$ 12,980	\$ 16,581	Field Hockey	\$ 15,342	\$ 16,500	\$ 16,500	\$ (1,158)	\$ (1,239)
\$ 29,415	\$ 406,385	\$ 284,747	Football	\$ 566,095	\$ 365,830	\$ 365,830	\$ 200,265	\$ 281,348
\$ -	\$ -	\$ -	Golf - Boys	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ -	\$ -	Golf - Girls	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ 9,962	\$ 10,988	Gymnastics	\$ 11,682	\$ 11,000	\$ 11,000	\$ 682	\$ 694
\$ 2,500	\$ -	\$ -	Ice Hockey	\$ -	\$ -	\$ 90,000	\$ -	\$ -
\$ -	\$ -	\$ -	Lacrosse - Boys	\$ 267	\$ -	\$ 60,000	\$ 267	\$ 267
\$ -	\$ -	\$ 275	Lacrosse - Girls	\$ -	\$ -	\$ 32,000	\$ -	\$ (275)
\$ -	\$ -	\$ -	Skiing	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 82,497	\$ 90,406	Soccer - Boys	\$ 101,486	\$ 90,406	\$ 90,406	\$ 11,080	\$ 11,080
\$ -	\$ 679	\$ 750	Soccer - Girls	\$ 330	\$ -	\$ 96,952	\$ 330	\$ (420)
\$ 15,718	\$ 57,062	\$ 64,693	Softball	\$ 79,286	\$ 63,760	\$ 63,760	\$ 15,526	\$ 14,593
\$ -	\$ 166,406	\$ 203,527	Spirit	\$ 221,850	\$ 202,107	\$ 202,107	\$ 19,743	\$ 18,323
\$ -	\$ -	\$ 100	Swimming - Boys	\$ -	\$ -	\$ 35,000	\$ -	\$ (100)
\$ -	\$ 100	\$ -	Swimming - Girls	\$ -	\$ -	\$ 55,500	\$ -	\$ -
\$ -	\$ 1,500	\$ -	Tennis - Boys	\$ 400	\$ 400	\$ 400	\$ -	\$ 400
\$ -	\$ -	\$ 2,400	Tennis - Girls	\$ -	\$ -	\$ 1,900	\$ -	\$ (2,400)
\$ -	\$ 300	\$ -	Track & Field	\$ -	\$ -	\$ 178,825	\$ -	\$ -
\$ -	\$ 6,270	\$ 1,690	Unified Bowling	\$ 2,898	\$ 1,700	\$ 1,700	\$ 1,198	\$ 1,208
\$ -	\$ 1,820	\$ -	Volleyball - Boys	\$ -	\$ -	\$ 18,000	\$ -	\$ -
\$ 191	\$ 182,242	\$ 202,713	Volleyball - Girls	\$ 263,025	\$ 201,218	\$ 201,218	\$ 61,807	\$ 60,312
\$ 3,420	\$ -	\$ -	Wrestling	\$ -	\$ -	\$ 525,395	\$ -	\$ -
\$ 1,859,614	\$ 2,736,815	\$ 3,342,927	Total Income	\$ 3,364,530	\$ 2,877,952	\$ 6,068,174	\$ 486,578	\$ 21,603

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ACTUAL 7/1/2020- 01/31/2021	ACTUAL 7/1/2021- 01/31/2022	ACTUAL 7/1/2022- 01/31/2023		ACTUAL 7/1/2023- 01/31/2024	BUDGET 7/1/2023- 01/31/2024	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1/22-1/31/2023 7/1/23-1/31/2024
			Expenses:					
			Programs/Officials					
\$ 29,749	\$ 20,786	\$ 29,295	CHSAANow Expenses / Media	\$ 22,860	\$ 21,858	\$ 31,755	\$ 1,002	\$ (6,435)
\$ 53,380	\$ 44,295	\$ 32,905	Electronic Platform	\$ 35,295	\$ 38,300	\$ 38,300	\$ (3,005)	\$ 2,390
\$ 25	\$ 294	\$ 65,678	Hall of Fame	\$ 51,286	\$ 40,307	\$ 40,307	\$ 10,979	\$ (14,392)
\$ -	\$ -	\$ -	Coaching Development Expenses	\$ -	\$ 2,500	\$ 5,000	\$ (2,500)	\$ -
\$ 30,923	\$ 64,005	\$ 97,436	Officials Expense	\$ 41,481	\$ 71,440	\$ 100,770	\$ (29,959)	\$ (55,955)
\$ 40,696	\$ 44,786	\$ 71,910	Rule Book Expense	\$ 53,351	\$ 55,000	\$ 55,000	\$ (1,649)	\$ (18,559)
\$ 17,402	\$ 19,484	\$ 18,872	Printing/Member Publications	\$ 19,885	\$ 20,759	\$ 20,759	\$ (874)	\$ 1,013
\$ -	\$ 7,573	\$ 43,530	All School Summit Expenses	\$ 26,917	\$ 30,400	\$ 30,400	\$ (3,483)	\$ (16,613)
\$ -	\$ -	\$ 7,067	Foundation Games Reimbursement to Foundation	\$ 10,303	\$ 4,000	\$ 5,000	\$ 6,303	\$ 3,236
\$ -	\$ -	\$ 650	Middle School / Junior High Expenses	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	\$ (650)
\$ -	\$ -	\$ -	Sportsmanship	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	\$ -
			Committees					
\$ 12,198	\$ 37,490	\$ 47,425	Board of Directors	\$ 60,213	\$ 39,500	\$ 83,000	\$ 20,713	\$ 12,788
\$ -	\$ -	\$ 43,811	Legislative Council	\$ 16,734	\$ 30,975	\$ 61,950	\$ (14,241)	\$ (27,077)
\$ -	\$ 3,293	\$ 17,615	National Meetings	\$ 23,394	\$ 21,450	\$ 54,450	\$ 1,944	\$ 5,779
\$ -	\$ -	\$ -	Section 6	\$ 37,078	\$ 20,000	\$ 20,000	\$ 34,453	\$ 37,078
\$ 644	\$ 5	\$ 1,469	Other Committees	\$ 5,013	\$ 2,625	\$ 4,500	\$ 5,013	\$ 3,544
			Operating Expenses					
\$ 101,700	\$ 127,952	\$ 139,547	Corporate Insurance	\$ 145,745	\$ 153,502	\$ 153,502	\$ (7,757)	\$ 6,198
\$ 20,755	\$ 24,829	\$ 11,671	Auto Insurance	\$ 11,720	\$ 14,005	\$ 14,005	\$ (2,285)	\$ 49
\$ 33,881	\$ 30,063	\$ 35,078	Automobile	\$ 38,974	\$ 34,398	\$ 58,964	\$ 4,576	\$ 3,896
\$ 65,059	\$ 52,879	\$ 55,276	Business Machine Lease & IT	\$ 25,143	\$ 48,258	\$ 82,728	\$ (23,115)	\$ (30,133)
\$ 34,588	\$ 38,498	\$ 44,512	Building Maintenance & Utilities	\$ 47,662	\$ 43,531	\$ 74,621	\$ 4,131	\$ 3,150
\$ 4,145	\$ 4,911	\$ 4,770	Prof. Organization Membership Dues & Fees	\$ 5,647	\$ 3,750	\$ 8,000	\$ 1,897	\$ 877
\$ 27,670	\$ 25,898	\$ 32,025	Audit & Tax Return Expenses	\$ 48,788	\$ 41,500	\$ 41,500	\$ 7,288	\$ 16,763
\$ 22,834	\$ 21,328	\$ 19,669	Legal	\$ 7,802	\$ 23,597	\$ 40,450	\$ (15,795)	\$ (11,867)
\$ 16,800	\$ 16,800	\$ 16,800	Legislative Services	\$ 17,400	\$ 16,800	\$ 28,800	\$ 600	\$ 600
\$ 21,179	\$ 26,176	\$ 55,667	Office Supplies / Biz Equip/ Misc	\$ 61,218	\$ 39,105	\$ 64,176	\$ 22,113	\$ 5,551
\$ 48,331	\$ 48,149	\$ 40,404	Phone, Internet & Postage	\$ 48,033	\$ 40,579	\$ 69,568	\$ 7,454	\$ 7,629
\$ -	\$ -	\$ 4,672	Staff Development	\$ 6,724	\$ 5,000	\$ 10,000	\$ 1,724	\$ 2,052
\$ 4,972	\$ 15,722	\$ 12,847	Travel & Meals	\$ 15,757	\$ 11,957	\$ 20,500	\$ 3,800	\$ 2,910
\$ 2,090	\$ 2,449	\$ 1,772	Merchant & Bank Fees	\$ 2,337	\$ 2,394	\$ 4,100	\$ (57)	\$ 565
\$ -	\$ -	\$ -	Depreciation	\$ -	\$ -	\$ 55,510	\$ -	\$ -
			Personnel Expenses					
\$ 787,160	\$ 820,088	\$ 815,082	Salaries	\$ 973,649	\$ 965,692	\$ 1,655,468	\$ 7,957	\$ 158,567
\$ -	\$ -	\$ 12,238	Overtime	\$ 12,212	\$ 10,937	\$ 47,800	\$ 1,275	\$ (26)
\$ -	\$ -	\$ -	Contractors	\$ 10,925	\$ 5,000	\$ -	\$ 5,925	\$ 10,925
\$ 12,185	\$ 12,711	\$ 14,991	Payroll Taxes and Expense	\$ 16,842	\$ 14,537	\$ 24,918	\$ 2,305	\$ 1,851
\$ 2,558	\$ 7,710	\$ -	Sick/Vacation Payout	\$ 16,178	\$ -	\$ 5,000	\$ 16,178	\$ 16,178
\$ 99,099	\$ 102,143	\$ 93,454	Employee Insurance	\$ 90,300	\$ 106,806	\$ 183,096	\$ (16,506)	\$ (3,154)
\$ 166,894	\$ 138,277	\$ 178,122	Employee Retirement (PERA)	\$ 214,571	\$ 214,312	\$ 367,395	\$ 259	\$ 36,449
\$ 470	\$ 1,237	\$ 1,155	Worker's Compensation	\$ 2,139	\$ 1,897	\$ 3,250	\$ 242	\$ 984
			Miscellaneous					
\$ 8,066	\$ 6,000	\$ 23,504	Corporate Promotions	\$ 13,097	\$ 15,500	\$ 15,500	\$ (2,403)	\$ (10,407)
\$ -	\$ -	\$ -	Womens Leadership Conference Expenses	\$ 18,327	\$ 5,000	\$ 5,000	\$ 13,327	\$ 18,327
\$ -	\$ -	\$ -	NHS Conference Expenses	\$ 4,438	\$ 1,000	\$ 1,000	\$ 3,438	\$ 4,438
			Activities					
\$ 1,656	\$ 6,899	\$ 4,677	Music	\$ 11,729	\$ -	\$ 85,000	\$ 11,729	\$ 7,052
\$ 2,652	\$ 11,610	\$ 1,985	Speech	\$ 3,732	\$ 10,000	\$ 32,000	\$ (6,268)	\$ 1,747
\$ -	\$ 10,084	\$ 108,855	Student Leadership	\$ 12,590	\$ 12,000	\$ 90,000	\$ 590	\$ (96,265)
\$ -	\$ 8,091	\$ 9,462	Esports	\$ 9,862	\$ 8,750	\$ 17,500	\$ 1,112	\$ 400

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Sports								
\$ -	\$ -	\$ -	Baseball	\$ 8,088	\$ -	\$ 71,874	\$ 8,088	\$ 8,088
\$ 1,130	\$ 28,335	\$ 13,359	Basketball	\$ 9,296	\$ -	\$ 518,500	\$ 9,296	\$ (4,063)
\$ 28,370	\$ 37,598	\$ 41,627	Cross Country	\$ 47,127	\$ 44,342	\$ 44,342	\$ 2,785	\$ 5,500
\$ -	\$ 4,407	\$ 6,064	Field Hockey	\$ 5,986	\$ 6,448	\$ 6,448	\$ (462)	\$ (78)
\$ 9,917	\$ 19,662	\$ 17,348	Football	\$ 84,159	\$ 87,366	\$ 87,366	\$ (3,207)	\$ 66,811
\$ 17,615	\$ 15,440	\$ 17,949	Golf - Boys	\$ 18,326	\$ 20,640	\$ 20,640	\$ (2,314)	\$ 377
\$ -	\$ -	\$ 1,007	Golf - Girls	\$ 237	\$ -	\$ 18,500	\$ 237	\$ (770)
\$ -	\$ 18,887	\$ 20,205	Gymnastics	\$ 21,910	\$ 23,190	\$ 23,190	\$ (1,280)	\$ 1,705
\$ 789	\$ 831	\$ 6,012	Ice Hockey	\$ 3,838	\$ -	\$ 60,648	\$ 3,838	\$ (2,174)
\$ -	\$ 22	\$ 180	Lacrosse - Boys	\$ -	\$ -	\$ 18,812	\$ -	\$ (180)
\$ -	\$ -	\$ 180	Lacrosse - Girls	\$ 160	\$ -	\$ 12,672	\$ 160	\$ (20)
\$ -	\$ 959	\$ 3,335	Skiing	\$ 1,012	\$ -	\$ 5,500	\$ 1,012	\$ (2,323)
\$ -	\$ 34,507	\$ 38,312	Soccer - Boys	\$ 42,885	\$ 40,680	\$ 40,680	\$ 2,205	\$ 4,573
\$ -	\$ 33	\$ -	Soccer - Girls	\$ 629	\$ -	\$ 37,095	\$ 629	\$ 629
\$ 17,057	\$ 30,259	\$ 36,403	Softball	\$ 40,813	\$ 42,707	\$ 42,707	\$ (1,894)	\$ 4,410
\$ 5,719	\$ 113,259	\$ 90,810	Spirit	\$ 148,649	\$ 148,359	\$ 148,359	\$ 290	\$ 57,839
\$ -	\$ -	\$ 135	Swimming - Boys	\$ -	\$ -	\$ 31,153	\$ -	\$ (135)
\$ 4,008	\$ 3,979	\$ 6,216	Swimming - Girls	\$ 382	\$ -	\$ 49,650	\$ 382	\$ (5,834)
\$ 14,300	\$ 17,325	\$ 16,780	Tennis - Boys	\$ 19,485	\$ 17,783	\$ 17,783	\$ 1,702	\$ 2,705
\$ -	\$ -	\$ 226	Tennis - Girls	\$ -	\$ -	\$ 21,000	\$ -	\$ (226)
\$ -	\$ 3,509	\$ (1,380)	Track & Field	\$ 602	\$ -	\$ 145,729	\$ 602	\$ 1,982
\$ 86	\$ 1,098	\$ 2,545	Unified Bowling	\$ 3,881	\$ 3,250	\$ 3,250	\$ 631	\$ 1,336
\$ -	\$ -	\$ -	Volleyball - Boys	\$ -	\$ -	\$ 13,500	\$ -	\$ -
\$ -	\$ 149,486	\$ 88,180	Volleyball - Girls	\$ 168,224	\$ 152,915	\$ 152,915	\$ 15,309	\$ 80,044
\$ 3,961	\$ 10,849	\$ 5,724	Wrestling	\$ 2,781	\$ -	\$ 509,488	\$ 2,781	\$ (2,943)
\$ 1,773,267	\$ 2,294,540	\$ 2,627,115	Total Expense	\$ 2,925,821	\$ 2,839,600	\$ 5,915,341	\$ 106,221	\$ 298,706
\$ 86,347	\$ 442,275	\$ 715,812	Net Income (Loss)	\$ 438,709	\$ 38,353	\$ 152,833	\$ 380,356	\$ (277,103)
5%	16%	21%	Net Profit Margin	13%	1%	3%		