

CHSAA Budget Report
July 2023 through March 2024

Approved at 4/22/24 Board of Directors meeting

HISTORICALS			CURRENT YEAR					
ACTUAL 7/1/2020- 03/31/2021	ACTUAL 7/1/2021- 03/31/2022	ACTUAL 7/1/2022- 03/31/2023		ACTUAL 7/1/2023- 03/31/2024	BUDGET 7/1/2023- 03/31/2024	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1/22-3/31/2023 7/1/23-3/31/2024
			Income:					
			Membership Fees					
\$ 882,933	\$ 906,208	\$ 966,417	Participation Fees	\$ 960,649	\$ 956,500	\$ 956,500	\$ 4,149	\$ (5,768)
\$ 342,426	\$ 334,827	\$ 365,760	Membership Dues	\$ 350,760	\$ 350,760	\$ 350,760	\$ -	\$ (15,000)
\$ 50	\$ 9,040	\$ 24,000	Middle School Membership	\$ 15,335	\$ 27,500	\$ 27,500	\$ (12,165)	\$ (8,665)
\$ -	\$ -	\$ -	Late Fees	\$ 5,475	\$ -	\$ -	\$ 5,475	\$ 5,475
			Programs/Officials					
\$ 22,460	\$ 10,761	\$ 2,236	CHSAANOW	\$ 104	\$ 900	\$ 14,200	\$ (796)	\$ (2,132)
\$ -	\$ -	\$ 12,680	All School Summit	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ (12,680)
\$ 9,210	\$ 56,748	\$ 72,293	1st Year Coaches Registration	\$ 68,908	\$ 68,500	\$ 68,500	\$ 408	\$ (3,385)
\$ 2,606	\$ 49,935	\$ 50,905	Electronic Platforms	\$ 50,680	\$ 50,905	\$ 50,905	\$ (225)	\$ (225)
\$ -	\$ 3,345	\$ 9,843	Foundation Games	\$ 13,139	\$ 5,000	\$ 5,000	\$ 8,139	\$ 3,296
\$ -	\$ 1,050	\$ 18,770	Hall of Fame	\$ 11,081	\$ 16,950	\$ 16,950	\$ (5,869)	\$ (7,689)
\$ 25,875	\$ 11,238	\$ 91,479	Officials Registrations	\$ 80,087	\$ 57,018	\$ 83,500	\$ 23,069	\$ (11,392)
\$ 1,600	\$ 7,150	\$ 13,150	Officials Partners Fees	\$ 13,150	\$ 13,150	\$ 18,810	\$ -	\$ -
			Publications/Sales					
\$ 10	\$ -	\$ -	Program Sales	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ -
\$ 3,652	\$ 14,828	\$ 15,939	Rule Book Sales	\$ 14,926	\$ 14,982	\$ 25,500	\$ (56)	\$ (1,013)
\$ 11,340	\$ 58,552	\$ 44,043	T-shirt Royalties	\$ 55,537	\$ 46,000	\$ 150,000	\$ 9,537	\$ 11,494
			Miscellaneous					
\$ 376,779	\$ 332,077	\$ 418,025	Corporate and Promotions	\$ 110,215	\$ 89,250	\$ 639,500	\$ 20,965	\$ (307,810)
\$ 29,932	\$ 49,948	\$ 121,484	Network Partnerships	\$ 182,396	\$ 104,500	\$ 200,956	\$ 77,896	\$ 60,912
\$ -	\$ -	\$ -	Section 6 Sponsorship	\$ 13,908	\$ -	\$ -	\$ 13,908	\$ 13,908
\$ -	\$ 151,841	\$ 190,850	Courtesy Cards	\$ 192,921	\$ 190,000	\$ 190,000	\$ 2,921	\$ 2,071
\$ -	\$ -	\$ -	Womens Leadership Conference Revenue	\$ 5,820	\$ -	\$ -	\$ 5,820	\$ 5,820
\$ -	\$ -	\$ -	NHS Conference Registration	\$ 9,394	\$ -	\$ -	\$ 9,394	\$ 9,394
\$ 33,450	\$ 8,347	\$ 7,600	Interest Income	\$ 70,871	\$ 9,000	\$ 12,000	\$ 61,871	\$ 63,271
\$ 23,899	\$ 8,960	\$ 259,117	Miscellaneous	\$ 9,175	\$ 2,000	\$ 2,000	\$ 7,175	\$ (249,942)
			Activities					
\$ 3,215	\$ 49,364	\$ 61,765	Music	\$ 75,420	\$ -	\$ 70,500	\$ 75,420	\$ 13,655
\$ 18,004	\$ 11,239	\$ 28,073	Speech	\$ 33,104	\$ 25,000	\$ 25,000	\$ 8,104	\$ 5,031
\$ 8,120	\$ 8,880	\$ 51,266	Student Leadership	\$ 30,149	\$ 20,000	\$ 80,000	\$ 10,149	\$ (21,117)
\$ 5,113	\$ 5,523	\$ 798	Esports	\$ 1,284	\$ 800	\$ 36,600	\$ 484	\$ 486
			Sports					
\$ -	\$ -	\$ 103	Baseball	\$ 430	\$ -	\$ 135,000	\$ 430	\$ 327
\$ 32,255	\$ 167,117	\$ 845,225	Basketball	\$ 879,812	\$ 825,000	\$ 825,000	\$ 54,812	\$ 34,587
\$ 13,900	\$ 15,583	\$ 25,500	Cross Country	\$ 29,675	\$ 27,000	\$ 27,000	\$ 2,675	\$ 4,175
\$ -	\$ 13,210	\$ 16,676	Field Hockey	\$ 15,342	\$ 16,500	\$ 16,500	\$ (1,158)	\$ (1,334)
\$ 29,415	\$ 406,398	\$ 286,504	Football	\$ 568,655	\$ 365,830	\$ 365,830	\$ 202,825	\$ 282,151
\$ -	\$ -	\$ -	Golf - Boys	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ -	\$ -	Golf - Girls	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ 8,222	\$ 10,988	Gymnastics	\$ 11,682	\$ 11,000	\$ 11,000	\$ 682	\$ 694
\$ 20,500	\$ 46,632	\$ 74,886	Ice Hockey	\$ 106,838	\$ 90,000	\$ 90,000	\$ 16,838	\$ 31,952
\$ -	\$ -	\$ -	Lacrosse - Boys	\$ 267	\$ -	\$ 60,000	\$ 267	\$ 267
\$ -	\$ -	\$ 275	Lacrosse - Girls	\$ -	\$ -	\$ 32,000	\$ -	\$ (275)
\$ -	\$ -	\$ 500	Skiing	\$ -	\$ -	\$ -	\$ -	\$ (500)
\$ 20	\$ 56,395	\$ 90,788	Soccer - Boys	\$ 102,357	\$ 90,406	\$ 90,406	\$ 11,951	\$ 11,569
\$ -	\$ -	\$ 750	Soccer - Girls	\$ 330	\$ -	\$ 96,952	\$ 330	\$ (420)
\$ 15,718	\$ 57,062	\$ 64,952	Softball	\$ 78,886	\$ 63,760	\$ 63,760	\$ 15,126	\$ 13,934
\$ 27,750	\$ 175,575	\$ 203,527	Spirit	\$ 221,850	\$ 202,107	\$ 202,107	\$ 19,743	\$ 18,323
\$ -	\$ -	\$ -	Swimming - Boys	\$ -	\$ -	\$ 35,000	\$ -	\$ -
\$ 13,545	\$ 55,470	\$ 55,986	Swimming - Girls	\$ 57,546	\$ 55,500	\$ 55,500	\$ 2,046	\$ 1,560
\$ -	\$ 1,500	\$ 1,500	Tennis - Boys	\$ 400	\$ 400	\$ 400	\$ -	\$ (1,100)
\$ -	\$ -	\$ 2,400	Tennis - Girls	\$ -	\$ -	\$ 1,900	\$ -	\$ (2,400)
\$ -	\$ 400	\$ 1,140	Track & Field	\$ 2,250	\$ -	\$ 178,825	\$ 2,250	\$ 1,110
\$ -	\$ 6,270	\$ 1,690	Unified Bowling	\$ 2,898	\$ 1,700	\$ 1,700	\$ 1,198	\$ 1,208
\$ -	\$ -	\$ -	Volleyball - Boys	\$ -	\$ -	\$ 18,000	\$ -	\$ -
\$ 191	\$ 182,954	\$ 203,652	Volleyball - Girls	\$ 263,025	\$ 201,218	\$ 201,218	\$ 61,807	\$ 59,373
\$ 42,725	\$ 17,008	\$ 569,636	Wrestling	\$ 581,039	\$ 525,395	\$ 525,395	\$ 55,644	\$ 11,403
\$ 1,996,694	\$ 3,299,657	\$ 5,283,171	Total Income	\$ 5,307,870	\$ 4,534,532	\$ 6,068,174	\$ 773,339	\$ 24,699

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ACTUAL 7/1/2020- 03/31/2021	ACTUAL 7/1/2021- 03/31/2022	ACTUAL 7/1/2022- 03/31/2023		ACTUAL 7/1/2023- 03/31/2024	BUDGET 7/1/2023- 03/31/2024	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1/22-3/31/2023 7/1/23-3/31/2024
			Expenses:					
			Programs/Officials					
\$ 35,444	\$ 40,323	\$ 36,129	CHSAANow Expenses / Media	\$ 27,053	\$ 25,817	\$ 31,755	\$ 1,236	\$ (9,076)
\$ 104,336	\$ 44,295	\$ 32,905	Electronic Platform	\$ 35,295	\$ 38,300	\$ 38,300	\$ (3,005)	\$ 2,390
\$ 25	\$ 192	\$ 67,526	Hall of Fame	\$ 53,311	\$ 40,307	\$ 40,307	\$ 13,004	\$ (14,215)
\$ -	\$ -	\$ -	Coaching Development Expenses	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ -
\$ 36,137	\$ 43,046	\$ 109,767	Officials Expense	\$ 76,692	\$ 81,970	\$ 100,770	\$ (5,278)	\$ (33,075)
\$ 40,746	\$ 44,936	\$ 72,330	Rule Book Expense	\$ 53,352	\$ 55,000	\$ 55,000	\$ (1,648)	\$ (18,978)
\$ 17,702	\$ 23,770	\$ 18,872	Printing/Member Publications	\$ 19,885	\$ 20,759	\$ 20,759	\$ (874)	\$ 1,013
\$ -	\$ 10,203	\$ 43,530	All School Summit Expenses	\$ 26,917	\$ 30,400	\$ 30,400	\$ (3,483)	\$ (16,613)
\$ -	\$ -	\$ 9,843	Foundation Games Reimbursement to Foundation	\$ 13,139	\$ 5,000	\$ 5,000	\$ 8,139	\$ 3,296
\$ -	\$ -	\$ 650	Middle School / Junior High Expenses	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	\$ (650)
\$ -	\$ -	\$ -	Sportsmanship	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	\$ -
			Committees					
\$ 12,198	\$ 41,012	\$ 50,021	Board of Directors	\$ 63,799	\$ 41,000	\$ 83,000	\$ 22,799	\$ 13,778
\$ -	\$ 2,869	\$ 44,466	Legislative Council	\$ 25,844	\$ 30,975	\$ 61,950	\$ (5,131)	\$ (18,622)
\$ -	\$ 4,125	\$ 18,577	National Meetings	\$ 25,420	\$ 41,450	\$ 54,450	\$ (16,030)	\$ 6,843
\$ -	\$ -	\$ -	Section 6	\$ 37,078	\$ -	\$ 20,000	\$ 37,078	\$ 37,078
\$ 644	\$ 2,741	\$ 3,860	Other Committees	\$ 7,692	\$ 3,375	\$ 4,500	\$ 4,317	\$ 3,832
			Operating Expenses					
\$ 101,700	\$ 127,952	\$ 139,547	Corporate Insurance	\$ 145,746	\$ 153,502	\$ 153,502	\$ (7,756)	\$ 6,199
\$ 20,755	\$ 24,829	\$ 11,671	Auto Insurance	\$ 12,024	\$ 14,005	\$ 14,005	\$ (1,981)	\$ 353
\$ 41,556	\$ 42,159	\$ 44,480	Automobile	\$ 47,873	\$ 44,225	\$ 58,964	\$ 3,649	\$ 3,393
\$ 76,532	\$ 67,561	\$ 68,025	Business Machine Lease & IT	\$ 35,471	\$ 62,046	\$ 82,728	\$ (26,575)	\$ (32,554)
\$ 42,655	\$ 53,207	\$ 60,632	Building Maintenance & Utilities	\$ 72,747	\$ 55,967	\$ 74,621	\$ 16,780	\$ 12,115
\$ 5,995	\$ 9,199	\$ 8,420	Prof. Organization Membership Dues & Fees	\$ 8,792	\$ 3,750	\$ 8,000	\$ 5,042	\$ 372
\$ 29,560	\$ 25,898	\$ 32,041	Audit & Tax Return Expenses	\$ 50,503	\$ 41,500	\$ 41,500	\$ 9,003	\$ 18,462
\$ 31,396	\$ 26,728	\$ 21,019	Legal	\$ 11,904	\$ 30,339	\$ 40,450	\$ (18,435)	\$ (9,115)
\$ 21,600	\$ 21,600	\$ 21,600	Legislative Services	\$ 23,400	\$ 21,600	\$ 28,800	\$ 1,800	\$ 1,800
\$ 29,706	\$ 40,084	\$ 103,332	Office Supplies / Biz Equip/ Misc	\$ 73,097	\$ 49,135	\$ 64,176	\$ 23,962	\$ (30,235)
\$ 54,834	\$ 64,435	\$ 46,694	Phone, Internet & Postage	\$ 52,685	\$ 52,173	\$ 69,568	\$ 512	\$ 5,991
\$ -	\$ -	\$ 4,672	Staff Development	\$ 6,761	\$ 10,000	\$ 10,000	\$ (3,239)	\$ 2,089
\$ 5,669	\$ 17,798	\$ 17,259	Travel & Meals	\$ 21,916	\$ 15,373	\$ 20,500	\$ 6,543	\$ 4,657
\$ 2,314	\$ 2,742	\$ 1,505	Merchant & Bank Fees	\$ 3,582	\$ 3,077	\$ 4,100	\$ 505	\$ 2,077
\$ -	\$ -	\$ -	Depreciation	\$ -	\$ -	\$ 55,510	\$ -	\$ -
			Personnel Expenses					
\$ 1,008,168	\$ 973,138	\$ 1,055,345	Salaries	\$ 1,254,648	\$ 1,241,604	\$ 1,655,468	\$ 13,044	\$ 199,303
\$ -	\$ 597	\$ 17,707	Overtime	\$ 24,994	\$ 21,883	\$ 27,000	\$ 3,111	\$ 7,287
\$ -	\$ -	\$ -	Contractors	\$ 10,925	\$ 10,000	\$ 20,800	\$ 925	\$ 10,925
\$ 15,741	\$ 17,297	\$ 32,462	Payroll Taxes and Expense	\$ 21,559	\$ 18,689	\$ 24,918	\$ 2,870	\$ (10,903)
\$ 2,558	\$ -	\$ 11,522	Sick/Vacation Payout	\$ 16,178	\$ -	\$ 5,000	\$ 16,178	\$ 4,656
\$ 126,573	\$ 141,547	\$ 117,819	Employee Insurance	\$ 124,737	\$ 137,322	\$ 183,096	\$ (12,585)	\$ 6,918
\$ 212,418	\$ 208,208	\$ 232,794	Employee Retirement (PERA)	\$ 277,210	\$ 275,544	\$ 367,395	\$ 1,666	\$ 44,416
\$ 1,699	\$ 1,692	\$ 1,927	Worker's Compensation	\$ 2,859	\$ 2,439	\$ 3,250	\$ 421	\$ 932
			Miscellaneous					
\$ 2,666	\$ -	\$ 24,917	Corporate Promotions	\$ 24,893	\$ 15,500	\$ 15,500	\$ 9,393	\$ (24)
\$ -	\$ -	\$ -	T-Shirt Commission Expense	\$ 15,407	\$ -	\$ -	\$ 15,407	\$ 15,407
\$ -	\$ -	\$ -	Womens Leadership Conference Expenses	\$ 18,329	\$ 5,000	\$ 5,000	\$ 13,329	\$ 18,329
\$ -	\$ -	\$ -	NHS Conference Expenses	\$ 4,438	\$ 1,000	\$ 1,000	\$ 3,438	\$ 4,438
			Activities					
\$ 5,275	\$ 12,900	\$ 19,216	Music	\$ 37,961	\$ -	\$ 85,000	\$ 37,961	\$ 18,745
\$ 8,386	\$ 26,942	\$ 19,239	Speech	\$ 31,270	\$ 32,000	\$ 32,000	\$ (730)	\$ 12,031
\$ -	\$ 8,481	\$ 114,588	Student Leadership	\$ 16,773	\$ 24,000	\$ 90,000	\$ (7,227)	\$ (97,815)
\$ -	\$ 8,198	\$ 14,424	Esports	\$ 9,862	\$ 8,750	\$ 17,500	\$ 1,112	\$ (4,562)

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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	7/1/22-3/31/2023
03/31/2021	03/31/2022	03/31/2023		03/31/2024	03/31/2024	2023-2024	VS. BUDGET	7/1/23-3/31/2024
			Sports					
\$ -	\$ 1,972	\$ 527	Baseball	\$ 12,282	\$ -	\$ 71,874	\$ 12,282	\$ 11,755
\$ 7,286	\$ 168,607	\$ 391,517	Basketball	\$ 522,358	\$ 518,500	\$ 518,500	\$ 3,858	\$ 130,841
\$ 29,305	\$ 30,819	\$ 41,638	Cross Country	\$ 47,127	\$ 44,342	\$ 44,342	\$ 2,785	\$ 5,489
\$ 416	\$ 4,570	\$ 5,768	Field Hockey	\$ 5,986	\$ 6,448	\$ 6,448	\$ (462)	\$ 218
\$ 10,220	\$ 16,003	\$ 17,354	Football	\$ 84,159	\$ 87,366	\$ 87,366	\$ (3,207)	\$ 66,805
\$ 20,112	\$ 17,905	\$ 17,963	Golf - Boys	\$ 18,562	\$ 20,640	\$ 20,640	\$ (2,078)	\$ 599
\$ -	\$ 1,781	\$ 7,845	Golf - Girls	\$ 263	\$ -	\$ 18,500	\$ 263	\$ (7,582)
\$ 1,775	\$ 19,075	\$ 20,703	Gymnastics	\$ 21,910	\$ 23,190	\$ 23,190	\$ (1,280)	\$ 1,207
\$ 5,202	\$ 11,393	\$ 38,049	Ice Hockey	\$ 46,066	\$ 60,648	\$ 60,648	\$ (14,582)	\$ 8,017
\$ -	\$ 1,599	\$ 90	Lacrosse - Boys	\$ -	\$ -	\$ 18,812	\$ -	\$ (90)
\$ -	\$ -	\$ 90	Lacrosse - Girls	\$ 160	\$ -	\$ 12,672	\$ 160	\$ 70
\$ 3,021	\$ 6,996	\$ 5,915	Skiing	\$ 3,797	\$ 5,500	\$ 5,500	\$ (1,703)	\$ (2,118)
\$ 1,577	\$ 24,602	\$ 38,361	Soccer - Boys	\$ 42,885	\$ 40,680	\$ 40,680	\$ 2,205	\$ 4,524
\$ -	\$ 1,610	\$ 500	Soccer - Girls	\$ 2,302	\$ -	\$ 37,095	\$ 2,302	\$ 1,802
\$ 16,957	\$ 25,234	\$ 36,334	Softball	\$ 40,901	\$ 42,707	\$ 42,707	\$ (1,806)	\$ 4,567
\$ 12,491	\$ 135,399	\$ 90,810	Spirit	\$ 149,717	\$ 148,359	\$ 148,359	\$ 1,358	\$ 58,907
\$ -	\$ 11,302	\$ 215	Swimming - Boys	\$ -	\$ -	\$ 31,153	\$ -	\$ (215)
\$ 21,871	\$ 32,901	\$ 46,898	Swimming - Girls	\$ 52,551	\$ 49,650	\$ 49,650	\$ 2,901	\$ 5,653
\$ 14,200	\$ 17,870	\$ 16,780	Tennis - Boys	\$ 19,485	\$ 17,783	\$ 17,783	\$ 1,702	\$ 2,705
\$ -	\$ 1,745	\$ 849	Tennis - Girls	\$ -	\$ -	\$ 21,000	\$ -	\$ (849)
\$ -	\$ 19,058	\$ (1,080)	Track & Field	\$ 1,617	\$ -	\$ 145,729	\$ 1,617	\$ 2,697
\$ 505	\$ 1,828	\$ 2,545	Unified Bowling	\$ 3,881	\$ 3,250	\$ 3,250	\$ 631	\$ 1,336
\$ -	\$ 394	\$ 406	Volleyball - Boys	\$ -	\$ -	\$ 13,500	\$ -	\$ (406)
\$ 1,972	\$ 141,699	\$ 87,668	Volleyball - Girls	\$ 168,470	\$ 152,915	\$ 152,915	\$ 15,555	\$ 80,802
\$ 57,335	\$ 70,280	\$ 495,961	Wrestling	\$ 541,495	\$ 509,488	\$ 509,488	\$ 32,007	\$ 45,534
\$ 2,299,789	\$ 2,946,925	\$ 4,115,039	Total Expense	\$ 4,709,996	\$ 4,504,238	\$ 5,915,341	\$ 205,757	\$ 594,957
\$ (303,095)	\$ 352,732	\$ 1,168,132	Net Income (Loss)	\$ 597,875	\$ 30,293	\$ 152,833	\$ 567,581	\$ (570,257)
-15%	11%	22%	Net Profit Margin	11%	1%	3%		