

CHSAA Budget Report
July 2023 through April 2024

Approved at 6/5/24 Board of Directors Meeting

HISTORICALS			CURRENT YEAR					
ACTUAL 7/1/2020- 04/30/2021	ACTUAL 7/1/2021- 04/30/2022	ACTUAL 7/1/2022- 04/30/2023		ACTUAL 7/1/2023- 04/30/2024	BUDGET 7/1/2023- 04/30/2024	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1/22-4/30/2023 7/1/23-4/30/2024
			Income:					
			Membership Fees					
\$ 876,619	\$ 897,683	\$ 959,172	Participation Fees	\$ 960,327	\$ 956,500	\$ 956,500	\$ 3,827	\$ 1,155
\$ 342,426	\$ 334,827	\$ 365,760	Membership Dues	\$ 350,760	\$ 350,760	\$ 350,760	\$ -	\$ (15,000)
\$ 50	\$ 9,040	\$ 23,750	Middle School Membership	\$ 15,335	\$ 27,500	\$ 27,500	\$ (12,165)	\$ (8,415)
\$ -	\$ -	\$ -	Late Fees	\$ 5,878	\$ -	\$ -	\$ 5,878	\$ 5,878
			Programs/Officials					
\$ 29,635	\$ 11,581	\$ 2,605	CHSAANOW	\$ 104	\$ 1,000	\$ 14,200	\$ (896)	\$ (2,501)
\$ -	\$ -	\$ 12,680	All School Summit	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ (12,680)
\$ 9,210	\$ 57,713	\$ 73,065	1st Year Coaches Registration	\$ 69,873	\$ 68,500	\$ 68,500	\$ 1,373	\$ (3,192)
\$ 2,606	\$ 49,940	\$ 50,905	Electronic Platforms	\$ 50,680	\$ 50,905	\$ 50,905	\$ (225)	\$ (225)
\$ -	\$ 3,667	\$ 10,411	Foundation Games	\$ 13,164	\$ 5,000	\$ 5,000	\$ 8,164	\$ 2,753
\$ -	\$ 6,602	\$ 18,770	Hall of Fame	\$ 11,081	\$ 16,950	\$ 16,950	\$ (5,869)	\$ (7,689)
\$ 38,475	\$ 27,028	\$ 99,788	Officials Registrations	\$ 87,901	\$ 58,918	\$ 83,500	\$ 28,983	\$ (11,887)
\$ 8,250	\$ 14,530	\$ 13,150	Officials Partners Fees	\$ 13,150	\$ 13,150	\$ 18,810	\$ -	\$ -
			Publications/Sales					
\$ 10	\$ -	\$ -	Program Sales	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ -
\$ 5,660	\$ 22,239	\$ 15,939	Rule Book Sales	\$ 14,926	\$ 14,982	\$ 25,500	\$ (56)	\$ (1,013)
\$ 40,181	\$ 91,157	\$ 35,419	T-shirt Royalties	\$ 55,537	\$ 92,000	\$ 150,000	\$ (36,463)	\$ 20,118
			Miscellaneous					
\$ 392,679	\$ 346,175	\$ 430,625	Corporate and Promotions	\$ 121,465	\$ 106,500	\$ 639,500	\$ 14,965	\$ (309,160)
\$ 29,932	\$ 66,877	\$ 135,577	Network Partnerships	\$ 186,054	\$ 118,500	\$ 200,956	\$ 67,554	\$ 50,477
\$ -	\$ -	\$ -	Section 6 Sponsorship	\$ 13,908	\$ -	\$ -	\$ 13,908	\$ 13,908
\$ -	\$ 151,841	\$ 190,220	Courtesy Cards	\$ 193,041	\$ 190,000	\$ 190,000	\$ 3,041	\$ 2,821
\$ -	\$ -	\$ -	Womens Leadership Conference Revenue	\$ 5,820	\$ -	\$ -	\$ 5,820	\$ 5,820
\$ -	\$ -	\$ -	NHS Conference Registration	\$ 9,294	\$ -	\$ -	\$ 9,294	\$ 9,294
\$ 33,842	\$ 10,389	\$ 12,530	Interest Income	\$ 82,438	\$ 10,000	\$ 12,000	\$ 72,438	\$ 69,908
\$ 23,899	\$ 344,801	\$ 256,441	Miscellaneous	\$ 9,175	\$ 2,000	\$ 2,000	\$ 7,175	\$ (247,266)
			Activities					
\$ 6,905	\$ 56,800	\$ 66,867	Music	\$ 73,535	\$ 70,500	\$ 70,500	\$ 3,035	\$ 6,668
\$ 23,304	\$ 24,507	\$ 27,935	Speech	\$ 33,104	\$ 25,000	\$ 25,000	\$ 8,104	\$ 5,169
\$ 8,120	\$ 11,153	\$ 47,591	Student Leadership	\$ 39,413	\$ 20,000	\$ 80,000	\$ 19,413	\$ (8,178)
\$ 5,113	\$ 5,603	\$ 1,693	Esports	\$ 1,284	\$ 800	\$ 36,600	\$ 484	\$ (409)
			Sports					
\$ -	\$ 250	\$ 103	Baseball	\$ 430	\$ -	\$ 135,000	\$ 430	\$ 327
\$ 33,795	\$ 659,913	\$ 904,007	Basketball	\$ 880,258	\$ 825,000	\$ 825,000	\$ 55,258	\$ (23,749)
\$ 13,900	\$ 15,583	\$ 25,500	Cross Country	\$ 29,675	\$ 27,000	\$ 27,000	\$ 2,675	\$ 4,175
\$ 9,725	\$ 13,210	\$ 16,676	Field Hockey	\$ 15,342	\$ 16,500	\$ 16,500	\$ (1,158)	\$ (1,334)
\$ 29,415	\$ 406,439	\$ 289,672	Football	\$ 568,655	\$ 365,830	\$ 365,830	\$ 202,825	\$ 278,983
\$ -	\$ -	\$ -	Golf - Boys	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ -	\$ -	\$ -	Golf - Girls	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050
\$ 3,600	\$ 9,962	\$ 10,988	Gymnastics	\$ 11,682	\$ 11,000	\$ 11,000	\$ 682	\$ 694
\$ 20,500	\$ 113,650	\$ 84,292	Ice Hockey	\$ 106,838	\$ 90,000	\$ 90,000	\$ 16,838	\$ 22,546
\$ -	\$ -	\$ -	Lacrosse - Boys	\$ 267	\$ -	\$ 60,000	\$ 267	\$ 267
\$ -	\$ -	\$ 275	Lacrosse - Girls	\$ -	\$ -	\$ 32,000	\$ -	\$ (275)
\$ -	\$ -	\$ 500	Skiing	\$ -	\$ -	\$ -	\$ -	\$ (500)
\$ 12,310	\$ 77,497	\$ 90,788	Soccer - Boys	\$ 102,887	\$ 90,406	\$ 90,406	\$ 12,481	\$ 12,099
\$ -	\$ 679	\$ 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
\$ 137,370	\$ 177,515	\$ 196,752	Spirit	\$ 221,850	\$ 202,107	\$ 202,107	\$ 19,743	\$ 25,098
\$ -	\$ -	\$ 100	Swimming - Boys	\$ -	\$ -	\$ 35,000	\$ -	\$ (100)
\$ 13,605	\$ 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)
\$ -	\$ 1,500	\$ 1,830	Track & Field	\$ 750	\$ -	\$ 178,825	\$ 750	\$ (1,080)
\$ 1,290	\$ 6,270	\$ 1,690	Unified Bowling	\$ 2,898	\$ 1,700	\$ 1,700	\$ 1,198	\$ 1,208
\$ -	\$ 2,019	\$ 289	Volleyball - Boys	\$ -	\$ -	\$ 18,000	\$ -	\$ (289)
\$ 191	\$ 182,521	\$ 203,280	Volleyball - Girls	\$ 263,125	\$ 201,218	\$ 201,218	\$ 61,907	\$ 59,845
\$ 50,350	\$ 476,340	\$ 573,723	Wrestling	\$ 581,039	\$ 525,395	\$ 525,395	\$ 55,644	\$ 7,316
\$ 2,218,686	\$ 4,801,533	\$ 5,376,946	Total Income	\$ 5,350,205	\$ 4,685,282	\$ 6,068,174	\$ 664,923	\$ (26,741)

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ACTUAL 7/1/2020- 04/30/2021	ACTUAL 7/1/2021- 04/30/2022	ACTUAL 7/1/2022- 04/30/2023		ACTUAL 7/1/2023- 04/30/2024	BUDGET 7/1/2023- 04/30/2024	ADOPTED BUDGET 2023-2024	VARIANCE ACTUAL VS. BUDGET	VARIANCE 7/1/22-4/30/2023 7/1/23-4/30/2024
			Expenses:					
			Programs/Officials					
\$ 39,364	\$ 40,808	\$ 36,823	CHSAANow Expenses / Media	\$ 28,011	\$ 27,797	\$ 31,755	\$ 214	\$ (8,812)
\$ 104,336	\$ 49,535	\$ 32,905	Electronic Platform	\$ 35,295	\$ 38,300	\$ 38,300	\$ (3,005)	\$ 2,390
\$ 25	\$ 13,741	\$ 67,526	Hall of Fame	\$ 53,427	\$ 40,307	\$ 40,307	\$ 13,120	\$ (14,099)
		\$ -	Coaching Development Expenses	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	\$ -
\$ 47,871	\$ 83,470	\$ 119,348	Officials Expense	\$ 81,601	\$ 85,670	\$ 100,770	\$ (4,069)	\$ (37,747)
\$ 40,746	\$ 44,936	\$ 72,930	Rule Book Expense	\$ 53,359	\$ 55,000	\$ 55,000	\$ (1,641)	\$ (19,571)
\$ 17,252	\$ 19,484	\$ 18,772	Printing/Member Publications	\$ 19,885	\$ 20,759	\$ 20,759	\$ (874)	\$ 1,113
\$ -	\$ 10,568	\$ 43,530	All School Summit Expenses	\$ 26,917	\$ 30,400	\$ 30,400	\$ (3,483)	\$ (16,613)
\$ -	\$ -	\$ 10,411	Foundation Games Reimbursement to Foundation	\$ 13,139	\$ 5,000	\$ 5,000	\$ 8,139	\$ 2,728
\$ -	\$ -	\$ 650	Middle School / Junior High Expenses	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	\$ (650)
\$ -	\$ -	\$ -	Sportsmanship	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	\$ -
			Committees					
\$ 12,318	\$ 45,602	\$ 52,683	Board of Directors	\$ 68,832	\$ 43,000	\$ 83,000	\$ 25,832	\$ 16,149
\$ -	\$ 10,163	\$ 64,799	Legislative Council	\$ 43,101	\$ 61,950	\$ 61,950	\$ (18,849)	\$ (21,698)
\$ -	\$ 6,455	\$ 21,458	National Meetings	\$ 35,315	\$ 26,450	\$ 54,450	\$ 8,865	\$ 13,857
\$ -	\$ -	\$ -	Section 6	\$ 37,078	\$ 20,000	\$ 20,000	\$ 17,078	\$ 37,078
\$ 2,345	\$ 2,807	\$ 4,041	Other Committees	\$ 8,307	\$ 3,750	\$ 4,500	\$ 4,557	\$ 4,266
			Operating Expenses					
\$ 101,700	\$ 127,952	\$ 139,547	Corporate Insurance	\$ 145,745	\$ 153,502	\$ 153,502	\$ (7,757)	\$ 6,198
\$ 22,281	\$ 24,829	\$ 11,018	Auto Insurance	\$ 12,024	\$ 14,005	\$ 14,005	\$ (1,981)	\$ 1,006
\$ 43,535	\$ 41,432	\$ 49,602	Automobile	\$ 54,367	\$ 49,138	\$ 58,964	\$ 5,229	\$ 4,765
\$ 87,435	\$ 74,409	\$ 82,095	Business Machine Lease & IT	\$ 40,364	\$ 68,940	\$ 82,728	\$ (28,576)	\$ (41,731)
\$ 46,708	\$ 60,449	\$ 78,705	Building Maintenance & Utilities	\$ 74,908	\$ 62,185	\$ 74,621	\$ 12,723	\$ (3,797)
\$ 5,795	\$ 9,799	\$ 8,500	Prof. Organization Membership Dues & Fees	\$ 8,970	\$ 7,000	\$ 8,000	\$ 1,970	\$ 470
\$ 29,560	\$ 27,975	\$ 34,141	Audit & Tax Return Expenses	\$ 51,553	\$ 41,500	\$ 41,500	\$ 10,053	\$ 17,412
\$ 36,706	\$ 34,603	\$ 22,849	Legal	\$ 17,199	\$ 33,710	\$ 40,450	\$ (16,511)	\$ (5,650)
\$ 24,000	\$ 24,000	\$ 24,000	Legislative Services	\$ 26,400	\$ 24,000	\$ 28,800	\$ 2,400	\$ 2,400
\$ 25,393	\$ 46,477	\$ 112,497	Office Supplies / Biz Equip/ Misc	\$ 88,650	\$ 54,150	\$ 64,176	\$ 34,500	\$ (23,847)
\$ 50,002	\$ 57,484	\$ 48,827	Phone, Internet & Postage	\$ 54,638	\$ 57,970	\$ 69,568	\$ (3,332)	\$ 5,811
\$ -	\$ -	\$ 4,677	Staff Development	\$ 6,761	\$ 10,000	\$ 10,000	\$ (3,239)	\$ 2,084
\$ 6,241	\$ 19,228	\$ 19,239	Travel & Meals	\$ 23,391	\$ 17,081	\$ 20,500	\$ 6,310	\$ 4,152
\$ 2,252	\$ 3,248	\$ 2,085	Merchant & Bank Fees	\$ 4,428	\$ 3,418	\$ 4,100	\$ 1,010	\$ 2,343
\$ -	\$ -	\$ -	Depreciation	\$ -	\$ -	\$ 55,510	\$ -	\$ -
			Personnel Expenses					
\$ 1,140,586	\$ 1,150,822	\$ 1,181,978	Salaries	\$ 1,394,814	\$ 1,379,560	\$ 1,655,468	\$ 15,254	\$ 212,836
\$ -	\$ 823	\$ 17,707	Overtime	\$ 24,994	\$ 20,000	\$ 27,000	\$ 4,994	\$ 7,287
\$ -	\$ -	\$ -	Contractors	\$ 10,925	\$ 11,883	\$ 20,800	\$ (958)	\$ 10,925
\$ 17,854	\$ 20,010	\$ 34,437	Payroll Taxes and Expense	\$ 25,198	\$ 20,764	\$ 24,918	\$ 4,435	\$ (9,239)
\$ 2,558	\$ 52,732	\$ 11,522	Sick/Vacation Payout	\$ 16,178	\$ -	\$ 5,000	\$ 16,178	\$ 4,656
\$ 140,696	\$ 143,823	\$ 132,721	Employee Insurance	\$ 140,816	\$ 152,580	\$ 183,096	\$ (11,764)	\$ 8,095
\$ 239,772	\$ 240,016	\$ 259,701	Employee Retirement (PERA)	\$ 307,079	\$ 306,163	\$ 367,395	\$ 916	\$ 47,378
\$ 2,248	\$ 1,959	\$ 2,110	Worker's Compensation	\$ 3,211	\$ 2,708	\$ 3,250	\$ 503	\$ 1,101
			Miscellaneous					
\$ 8,504	\$ 6,000	\$ 26,710	Corporate Promotions	\$ 24,892	\$ 15,500	\$ 15,500	\$ 9,392	\$ (1,818)
\$ -	\$ -	\$ 9,018	T-Shirt Commission Expense	\$ 15,407	\$ -	\$ -	\$ 15,407	\$ 6,389
\$ -	\$ -	\$ -	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					
\$ 5,295	\$ 53,834	\$ 61,975	Music	\$ 79,726	\$ 85,000	\$ 85,000	\$ (5,274)	\$ 17,751
\$ 11,891	\$ 32,198	\$ 32,261	Speech	\$ 31,270	\$ 32,000	\$ 32,000	\$ (730)	\$ (991)
\$ -	\$ 12,462	\$ 120,230	Student Leadership	\$ 16,773	\$ 25,000	\$ 90,000	\$ (8,227)	\$ (103,457)
\$ -	\$ 13,258	\$ 15,672	Esports	\$ 15,110	\$ 8,750	\$ 17,500	\$ 6,360	\$ (562)

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HISTORICALS			CURRENT YEAR					
ACTUAL	ACTUAL	ACTUAL		ACTUAL	BUDGET	ADOPTED	VARIANCE	VARIANCE
7/1/2020- 04/30/2021	7/1/2021- 04/30/2022	7/1/2022- 04/30/2023		7/1/2023- 04/30/2024	7/1/2023- 04/30/2024	BUDGET 2023-2024	ACTUAL VS. BUDGET	7/1/22-4/30/2023 7/1/23-4/30/2024
			Sports					
\$ -	\$ 1,972	\$ 6,839	Baseball	\$ 12,979	\$ -	\$ 71,874	\$ 12,979	\$ 6,140
\$ 18,692	\$ 306,511	\$ 422,529	Basketball	\$ 519,456	\$ 518,500	\$ 518,500	\$ 956	\$ 96,927
\$ 29,305	\$ 30,797	\$ 41,638	Cross Country	\$ 47,127	\$ 44,342	\$ 44,342	\$ 2,785	\$ 5,489
\$ 3,659	\$ 4,412	\$ 5,768	Field Hockey	\$ 5,986	\$ 6,448	\$ 6,448	\$ (462)	\$ 218
\$ 12,113	\$ 15,210	\$ 17,379	Football	\$ 84,159	\$ 87,366	\$ 87,366	\$ (3,207)	\$ 66,780
\$ 17,512	\$ 15,449	\$ 17,963	Golf - Boys	\$ 18,625	\$ 20,640	\$ 20,640	\$ (2,015)	\$ 662
\$ -	\$ 4,085	\$ 8,572	Golf - Girls	\$ 5,192	\$ -	\$ 18,500	\$ 5,192	\$ (3,380)
\$ 16,198	\$ 18,954	\$ 20,703	Gymnastics	\$ 21,910	\$ 23,190	\$ 23,190	\$ (1,280)	\$ 1,207
\$ 5,464	\$ 91,028	\$ 45,361	Ice Hockey	\$ 46,066	\$ 60,648	\$ 60,648	\$ (14,582)	\$ 705
\$ -	\$ 1,687	\$ 221	Lacrosse - Boys	\$ 3,435	\$ -	\$ 18,812	\$ 3,435	\$ 3,214
\$ -	\$ -	\$ 90	Lacrosse - Girls	\$ 1,697	\$ -	\$ 12,672	\$ 1,697	\$ 1,607
\$ 3,021	\$ 7,066	\$ 5,915	Skiing	\$ 3,797	\$ 5,500	\$ 5,500	\$ (1,703)	\$ (2,118)
\$ 11,610	\$ 29,582	\$ 38,361	Soccer - Boys	\$ 42,885	\$ 40,680	\$ 40,680	\$ 2,205	\$ 4,524
\$ 5,350	\$ 2,447	\$ 600	Soccer - Girls	\$ 3,282	\$ -	\$ 37,095	\$ 3,282	\$ 2,682
\$ 16,957	\$ 26,874	\$ 36,334	Softball	\$ 40,987	\$ 42,707	\$ 42,707	\$ (1,720)	\$ 4,653
\$ 39,856	\$ 113,548	\$ 90,810	Spirit	\$ 149,717	\$ 148,359	\$ 148,359	\$ 1,358	\$ 58,907
\$ -	\$ 11,404	\$ 398	Swimming - Boys	\$ 4,712	\$ -	\$ 31,153	\$ 4,712	\$ 4,314
\$ 21,998	\$ 32,052	\$ 46,898	Swimming - Girls	\$ 52,551	\$ 49,650	\$ 49,650	\$ 2,901	\$ 5,653
\$ 14,200	\$ 17,325	\$ 16,810	Tennis - Boys	\$ 19,485	\$ 17,783	\$ 17,783	\$ 1,702	\$ 2,675
\$ -	\$ 2,285	\$ 4,864	Tennis - Girls	\$ 7,319	\$ -	\$ 21,000	\$ 7,319	\$ 2,455
\$ -	\$ 22,214	\$ 16,469	Track & Field	\$ 23,614	\$ -	\$ 145,729	\$ 23,614	\$ 7,145
\$ 1,063	\$ 1,098	\$ 2,545	Unified Bowling	\$ 3,881	\$ 3,250	\$ 3,250	\$ 631	\$ 1,336
\$ -	\$ 311	\$ 235	Volleyball - Boys	\$ 418	\$ -	\$ 13,500	\$ 418	\$ 183
\$ 13,846	\$ 139,691	\$ 87,154	Volleyball - Girls	\$ 168,470	\$ 152,915	\$ 152,915	\$ 15,555	\$ 81,316
\$ 58,328	\$ 437,264	\$ 495,468	Wrestling	\$ 541,957	\$ 509,488	\$ 509,488	\$ 32,469	\$ 46,489
\$ 2,604,439	\$ 3,940,657	\$ 4,519,624	Total Expense	\$ 5,072,532	\$ 4,860,352	\$ 5,915,341	\$ 212,180	\$ 552,908
\$ (385,753)	\$ 860,876	\$ 857,322	Net Income (Loss)	\$ 277,673	\$ (175,070)	\$ 152,833	\$ 452,743	\$ (579,649)
-17%	18%	16%	Net Profit Margin	5%	-4%	3%		