

North Dakota High School Activities Association
Balance Sheet
As of May 31, 2012

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Bank	20,825.47
Total Checking/Savings	20,825.47
Other Current Assets	
Goldman Sachs Bank USA	50,000.00
GE Capital Retail Bank 10/28/14	50,000.00
GE Capital Retail Bank 10/27/14	50,000.00
Beal Bank USA	50,000.00
Fed. Home Loan Mortgage	26,589.95
Fed. National Mortgage	20,354.95
GNMA II	24,776.75
Jones-Platinum 4 Annuity	85,154.00
Money Market-Jones Putnam	7,197.89
Money Market - Jones	49,751.88
Savings- Bank Forward	628,859.69
Western United Annuity	54,259.34
Total Other Current Assets	1,096,944.45
Total Current Assets	1,117,769.92
TOTAL ASSETS	<u>1,117,769.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Health/Dental Insurance	-19,272.30
State Withholding	1,390.00
Total Other Current Liabilities	-17,882.30
Total Current Liabilities	-17,882.30
Total Liabilities	-17,882.30
Equity	
3000 · Opening Bal Equity	982,122.30
3900 · Retained Earnings	13,101.76
Net Income	140,428.16
Total Equity	1,135,652.22
TOTAL LIABILITIES & EQUITY	<u>1,117,769.92</u>

North Dakota High School Activities Association
Profit & Loss Budget vs. Actual
July 2011 through May 2012

	Jul '11 - May 12	Budget	\$ Over Budget	% of Budget
Income				
001 Membership Dues	105,016.42	105,000.00	16.42	100.0%
002 Officials Registrations	55,599.00	67,000.00	-11,401.00	83.0%
003 Publications/Merchandise	5,862.00	10,000.00	-4,138.00	58.6%
004 Interest	7,104.26	20,000.00	-12,895.74	35.5%
007 Personal Mileage	125.94	300.00	-174.06	42.0%
008 Late Fees	13,925.00	13,000.00	925.00	107.1%
009 Late Clinics	7,100.00	4,500.00	2,600.00	157.8%
010 Radio	11,976.00	13,000.00	-1,024.00	92.1%
011 TV	138,450.00	132,000.00	6,450.00	104.9%
012 Insurance Collections	25,294.36	24,500.00	794.36	103.2%
014 Miscellaneous	12,254.46	4,000.00	8,254.46	306.4%
015 Corporate Sponsors	130,000.00	130,000.00	0.00	100.0%
016 Advertising	6,500.00	2,500.00	4,000.00	260.0%
100 Girls Basketball Class B	210,070.87	180,000.00	30,070.87	116.7%
106 Girls Gymnastics	2,551.95	3,000.00	-448.05	85.1%
108 Girls Softball	0.00	4,500.00	-4,500.00	0.0%
109 Girls Soccer	0.00	11,500.00	-11,500.00	0.0%
112 Girls Swimming	4,704.84	6,000.00	-1,295.16	78.4%
115 Girls Tennis	1,160.25	1,000.00	160.25	116.0%
116 Volleyball				
116.2 Office Ticket Sales	1,056.00			
116 Volleyball - Other	99,030.09	79,000.00	20,030.09	125.4%
Total 116 Volleyball	100,086.09	79,000.00	21,086.09	126.7%
119 Track & CC	18,762.60	80,000.00	-61,237.40	23.5%
200 Baseball	0.00	21,000.00	-21,000.00	0.0%
205 Boys Basketball Class B	230,034.58	290,000.00	-59,965.42	79.3%
206 B & G Basketball Class A	121,856.01	105,000.00	16,856.01	116.1%
210 B & G Golf	701.25	2,500.00	-1,798.75	28.1%
215 Football	140,316.88	120,000.00	20,316.88	116.9%
220 Hockey	54,793.25	65,000.00	-10,206.75	84.3%
225 Boys Soccer	11,498.50	8,000.00	3,498.50	143.7%
228 Boys Swimming	6,795.44	4,000.00	2,795.44	169.9%
230 Boys Tennis	739.50	800.00	-60.50	92.4%
232 Wrestling	144,769.14	95,000.00	49,769.14	152.4%
300 Speech State	3,922.75	4,500.00	-577.25	87.2%
305 Student Congress	0.00	400.00	-400.00	0.0%
310 Debate	0.00	100.00	-100.00	0.0%
320 Music State	5,317.25	6,000.00	-682.75	88.6%
019 NSF Fee	75.00			
Total Income	1,577,363.59	1,613,100.00	-35,736.41	97.8%
Expense				
E01 Board Expense	52,617.91	80,000.00	-27,382.09	65.8%
E02 Bank Charges	142.00	200.00	-58.00	71.0%
E03 Audit, Legal Fees	7,492.00	11,000.00	-3,508.00	68.1%
E04 Dues, Reg. Fees	3,335.00	7,000.00	-3,665.00	47.6%
E05 Annual Meeting	0.00	200.00	-200.00	0.0%
E06 Miscellaneous	100.00	200.00	-100.00	50.0%
E08 Technology	22,484.16	30,000.00	-7,515.84	74.9%
E110 Salaries	503,536.05	559,800.00	-56,263.95	89.9%
E111 Health Insurance	88,029.90	94,000.00	-5,970.10	93.6%
E112 Office Staff	36,189.36	47,000.00	-10,810.64	77.0%
E113 Office Supplies	6,287.03	6,000.00	287.03	104.8%
E114 Of. Equip.,Service, Repair	543.95	6,000.00	-5,456.05	9.1%
E115 Communications	12,179.70	15,000.00	-2,820.30	81.2%
E116 Insur-W.Comp/Position Bond	2,586.22	4,000.00	-1,413.78	64.7%
E117 Building Expense	12,489.74	10,000.00	2,489.74	124.9%
E118 Insur on Equip	2,465.00	3,000.00	-535.00	82.2%
E119 Pensions	85,977.58	94,000.00	-8,022.42	91.5%
E120 Social Security	37,760.39	41,500.00	-3,739.61	91.0%
E122 Printed Forms/Supplies	3,248.24	2,600.00	648.24	124.9%
E123 Rules Publications	6,567.47	7,000.00	-432.53	93.8%
E126 Debate	3,685.72	5,000.00	-1,314.28	73.7%
E127 Student Congress	3,355.97	4,000.00	-644.03	83.9%

North Dakota High School Activities Association Profit & Loss Budget vs. Actual July 2011 through May 2012

	Jul '11 - May 12	Budget	\$ Over Budget	% of Budget
E128 Calendars	3,237.50	3,300.00	-62.50	98.1%
E131 Committee Expense	10,310.84	11,000.00	-689.16	93.7%
E132 Insur. on Activities	10,708.00	11,000.00	-292.00	97.3%
E133 Dis. Students	9,157.90	4,000.00	5,157.90	228.9%
E134 Promotions	912.90	500.00	412.90	182.6%
E135 Miscellaneous	0.00	500.00	-500.00	0.0%
E136 General Merchandise	2,453.59	6,000.00	-3,546.41	40.9%
E137 Advertising	800.00	1,200.00	-400.00	66.7%
E199 Awards	750.00	500.00	250.00	150.0%
E200 Girls BB	52,627.73	50,000.00	2,627.73	105.3%
E201 Girls Gym	6,182.51	6,000.00	182.51	103.0%
E202 Girls Swimming	2,849.43	3,900.00	-1,050.57	73.1%
E203 Girls Tennis	12,639.63	14,000.00	-1,360.37	90.3%
E204 Track/CC	30,631.17	35,000.00	-4,368.83	87.5%
E205 Girls VB	18,874.60	17,500.00	1,374.60	107.9%
E206 G Soccer	5,455.78	4,600.00	855.78	118.6%
E207 · G Softball	9,613.02	6,000.00	3,613.02	160.2%
E251 Baseball	11,637.42	11,500.00	137.42	101.2%
E252 Boys BB	25,083.95	28,000.00	-2,916.05	89.6%
E253 Football	15,268.62	10,000.00	5,268.62	152.7%
E254 B & G Golf	8,610.40	8,000.00	610.40	107.6%
E255 Hockey	21,084.18	21,000.00	84.18	100.4%
E256 B Swimming	5,803.51	4,200.00	1,603.51	138.2%
E257 B Tennis	16,679.04	13,000.00	3,679.04	128.3%
E258 Wrestling	69,133.70	29,000.00	40,133.70	238.4%
E259 B Soccer	5,106.16	6,000.00	-893.84	85.1%
E260 School Payments	0.00	95,438.00	-95,438.00	0.0%
E300 Off Bd Expense	943.90	800.00	143.90	118.0%
E301 Off Printing	0.00	500.00	-500.00	0.0%
E302 Off R Bks/Ex	13,845.21	15,000.00	-1,154.79	92.3%
E303 Off Insur	24,378.00	22,900.00	1,478.00	106.5%
E304 Off Misc./Shirts	0.00	200.00	-200.00	0.0%
E315 Baseball CI	653.54	100.00	553.54	653.5%
E316 Basketball CI	360.00	500.00	-140.00	72.0%
E318 Cheer CI	606.36	700.00	-93.64	86.6%
E319 Football CI	440.00	900.00	-460.00	48.9%
E321 Gym CI	451.20	500.00	-48.80	90.2%
E322 Hockey CI	0.00	300.00	-300.00	0.0%
E324 Swim CI	0.00	100.00	-100.00	0.0%
E325 Track CI	0.00	100.00	-100.00	0.0%
E326 VB CI	320.00	700.00	-380.00	45.7%
E327 Wr CI	0.00	100.00	-100.00	0.0%
E328 Coaches/AD CI	3,000.00	3,000.00	0.00	100.0%
E329 · Softball CI	240.00	300.00	-60.00	80.0%
E330 · Tennis CI	0.00	300.00	-300.00	0.0%
E351 Music State	35,270.30	36,000.00	-729.70	98.0%
E352 Speech State	28,487.10	32,000.00	-3,512.90	89.0%
E400 Equipment	6,993.70	10,000.00	-3,006.30	69.9%
E401 Ath. Equip-Purchase/Repair	0.00	1,000.00	-1,000.00	0.0%
E402 Automobiles				
E404 Purchase/Auto	16,740.90	17,000.00	-259.10	98.5%
E405 Car Insur.	1,057.00	1,200.00	-143.00	88.1%
E406 License/Title	204.00	200.00	4.00	102.0%
E407 Service	1,946.25	1,800.00	146.25	108.1%
Total E402 Automobiles	19,948.15	20,200.00	-251.85	98.8%
E409 Catastrophic Insur.	54,313.00	54,313.00	0.00	100.0%
E410 Office Improvements	0.00	5,000.00	-5,000.00	0.0%
Total Expense	1,436,935.43	1,634,151.00	-197,215.57	87.9%
Net Income	140,428.16	-21,051.00	161,479.16	-667.1%

