

North Dakota High School Activities Association
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Bank	187,028.29
Total Checking/Savings	<u>187,028.29</u>
Other Current Assets	
Bank Hapoallm CD	50,000.00
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
Fed. Home Loan Mortgage	26,589.95
Fed. National Mortgage	20,354.95
GNMA II	24,776.75
Money Market-Jones Putnam	7,198.45
Money Market - Jones	136,502.00
Savings- Bank Forward	459,791.50
Western United Annuity	55,507.30
Total Other Current Assets	<u>930,720.90</u>
Total Current Assets	<u>1,117,749.19</u>
TOTAL ASSETS	<u><u>1,117,749.19</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Health/Dental Insurance	-1,305.50
State Withholding	680.00
Total Other Current Liabilities	<u>-625.50</u>
Total Current Liabilities	<u>-625.50</u>
Total Liabilities	-625.50
Equity	
3000 - Opening Bal Equity	982,122.30
3900 - Retained Earnings	-15,329.88
Net Income	151,582.27
Total Equity	<u>1,118,374.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,117,749.19</u></u>

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Cash Basis

North Dakota High School Activities Association
Profit & Loss Budget vs. Actual
 July 2012 through April 2013

	Jul '12 - Apr 13	Budget	\$ Over Budget	% of Budget
Income				
001 Membership Dues	117,209.80	105,000.00	12,209.80	111.6%
002 Officials Registrations	49,276.00	67,000.00	-17,724.00	73.5%
003 Publications/Merchandise	12,526.91	6,000.00	6,526.91	208.8%
004 Interest	2,957.02	12,000.00	-9,042.98	24.6%
007 Personal Mileage	192.73	200.00	-7.27	96.4%
008 Late Fees	15,975.00	13,000.00	2,975.00	122.9%
009 Late Clinics	4,375.00	7,000.00	-2,625.00	62.5%
010 Radio	5,535.00	12,000.00	-6,465.00	46.1%
011 TV	129,720.00	136,000.00	-6,280.00	95.4%
012 Insurance Collections	21,028.49	25,000.00	-3,971.51	84.1%
014 Miscellaneous	13,275.85	10,000.00	3,275.85	132.8%
015 Corporate Sponsors	148,000.00	130,000.00	18,000.00	113.8%
016 Advertising	5,250.00	4,000.00	1,250.00	131.3%
100 Girls Basketball Class B	170,496.67	200,000.00	-29,503.33	85.2%
106 Girls Gymnastics	2,501.42	3,000.00	-498.58	83.4%
108 Girls Softball	0.00	15,000.00	-15,000.00	0.0%
109 Girls Soccer	0.00	9,000.00	-9,000.00	0.0%
112 Girls Swimming	5,860.38	5,000.00	860.38	117.2%
115 Girls Tennis	0.00	1,000.00	-1,000.00	0.0%
116 Volleyball	78,688.77	100,000.00	-21,311.23	78.7%
119 Track & CC	15,434.00	80,000.00	-64,566.00	19.3%
200 Baseball	0.00	18,000.00	-18,000.00	0.0%
205 Boys Basketball Class B	138,238.17	260,000.00	-121,761.83	53.2%
206 B & G Basketball Class A	149,151.76	120,000.00	29,151.76	124.3%
210 B & G Golf	905.25	1,000.00	-94.75	90.5%
215 Football	92,644.38	140,000.00	-47,355.62	66.2%
220 Hockey	37,063.69	60,000.00	-22,936.31	61.8%
225 Boys Soccer	12,060.75	11,000.00	1,060.75	109.6%
228 Boys Swimming	7,249.19	6,000.00	1,249.19	120.8%
230 Boys Tennis	711.30	800.00	-88.70	88.9%
232 Wrestling	90,870.08	95,000.00	-4,129.92	95.7%
300 Speech State	3,745.00	4,000.00	-255.00	93.6%
320 Music State	387.00	5,000.00	-4,613.00	7.7%
019 NSF Fee	75.00			
Total Income	1,331,404.61	1,661,000.00	-329,595.39	80.2%
Expense				
E01 Board Expense	61,367.42	80,000.00	-18,632.58	76.7%
E02 Bank Charges	154.00	200.00	-46.00	77.0%
E03 Audit, Legal Fees	4,048.94	10,000.00	-5,951.06	40.5%
E04 Dues, Reg. Fees	3,415.00	4,500.00	-1,085.00	75.9%
E06 Miscellaneous	100.00	200.00	-100.00	50.0%
E08 Technology	14,109.16	30,000.00	-15,890.84	47.0%
E110 Salaries	441,983.23	529,021.00	-87,037.77	83.5%
E111 Health Insurance	96,467.20	118,513.00	-22,045.80	81.4%
E112 Office Staff	32,696.77	42,000.00	-9,303.23	77.8%
E113 Office Supplies	4,843.89	6,500.00	-1,656.11	74.5%
E114 Of. Equip., Service, Repair	0.00	4,500.00	-4,500.00	0.0%
E115 Communications	11,016.43	15,000.00	-3,983.57	73.4%
E116 Insur-W.Comp/Position Bond	5,234.18	3,500.00	1,734.18	149.5%
E117 Building Expense	10,113.74	10,000.00	113.74	101.1%
E118 Insur on Equip	482.00	2,500.00	-2,018.00	19.3%
E119 Pensions	76,658.38	91,755.00	-15,096.62	83.5%
E120 Social Security	32,688.34	40,470.00	-7,781.66	80.8%
E122 Printed Forms/Supplies	3,046.21	3,000.00	46.21	101.5%
E123 Rules Publications	4,959.23	7,000.00	-2,040.77	70.8%
E126 Debate	3,116.90	4,500.00	-1,383.10	69.3%
E127 Student Congress	3,523.60	4,000.00	-476.40	88.1%
E128 Calendars	3,237.50	3,300.00	-62.50	98.1%
E131 Committee Expense	4,277.89	11,000.00	-6,722.11	38.9%
E132 Insur. on Activities	12,258.00	11,000.00	1,258.00	111.4%
E133 Dis. Students	1,698.78	7,500.00	-5,801.22	22.7%
E134 Promotions	357.72	500.00	-142.28	71.5%
E135 Miscellaneous	0.00	500.00	-500.00	0.0%
E136 General Merchandise	5,344.94	4,000.00	1,344.94	133.6%

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Cash Basis

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Profit & Loss Budget vs. Actual
 July 2012 through April 2013

	Jul '12 - Apr 13	Budget	\$ Over Budget	% of Budget
E137 Advertising	0.00	1,000.00	-1,000.00	0.0%
E199 Awards	579.00			
E200 Girls BB	24,633.81	52,000.00	-27,366.19	47.4%
E201 Girls Gym	6,272.99	6,200.00	72.99	101.2%
E202 Girls Swimming	3,972.99	3,000.00	972.99	132.4%
E203 Girls Tennis	998.71	16,000.00	-15,001.29	6.2%
E204 Track/CC	8,470.16	33,000.00	-24,529.84	25.7%
E205 Girls VB	15,840.52	18,200.00	-2,359.48	87.0%
E206 G Soccer	414.00	6,000.00	-5,586.00	6.9%
E207 · G Softball	684.00	10,000.00	-9,316.00	6.8%
E251 Baseball	684.00	12,000.00	-11,316.00	5.7%
E252 Boys BB	24,710.32	26,000.00	-1,289.68	95.0%
E253 Football	12,804.05	15,000.00	-2,195.95	85.4%
E254 B & G Golf	1,517.77	9,000.00	-7,482.23	16.9%
E255 Hockey	22,775.65	21,000.00	1,775.65	108.5%
E256 B Swimming	4,183.86	5,000.00	-816.14	83.7%
E257 B Tennis	17,275.87	15,000.00	2,275.87	115.2%
E258 Wrestling	33,342.11	29,000.00	4,342.11	115.0%
E259 B Soccer	4,492.64	5,500.00	-1,007.36	81.7%
E260 School Payments	0.00	127,591.00	-127,591.00	0.0%
E300 Off Bd Expense	1,364.30	800.00	564.30	170.5%
E301 Off Printing	0.00	200.00	-200.00	0.0%
E302 Off R Bks/Ex	10,016.33	15,000.00	-4,983.67	66.8%
E303 Off Insur	21,097.00	23,000.00	-1,903.00	91.7%
E304 Off Misc./Shirts	0.00	200.00	-200.00	0.0%
E315 Baseball CI	0.00	300.00	-300.00	0.0%
E316 Basketball CI	360.00	500.00	-140.00	72.0%
E318 Cheer CI	692.88	700.00	-7.12	99.0%
E319 Football CI	570.00	700.00	-130.00	81.4%
E321 Gym CI	292.28	500.00	-207.72	58.5%
E322 Hockey CI	0.00	200.00	-200.00	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	500.00	-180.00	64.0%
E327 Wr CI	0.00	100.00	-100.00	0.0%
E328 Coaches/AD CI	2,000.00	3,000.00	-1,000.00	66.7%
E329 · Softball CI	0.00	300.00	-300.00	0.0%
E330 · Tennis CI	0.00	100.00	-100.00	0.0%
E351 Music State	16,869.42	36,000.00	-19,130.58	46.9%
E352 Speech State	28,854.99	32,000.00	-3,145.01	90.2%
E400 Equipment	6,407.11	10,000.00	-3,592.89	64.1%
E402 Automobiles				
E404 Purchase/Auto	14,091.10	18,000.00	-3,908.90	78.3%
E405 Car Insur.	1,136.00	1,200.00	-64.00	94.7%
E406 License/Title	190.00	250.00	-60.00	76.0%
E407 Service	396.03	1,800.00	-1,403.97	22.0%
Total E402 Automobiles	15,813.13	21,250.00	-5,436.87	74.4%
E409 Catastrophic Insur.	54,313.00	55,000.00	-687.00	98.8%
E410 Office Improvements	0.00	5,000.00	-5,000.00	0.0%
Total Expense	1,179,822.34	1,661,000.00	-481,177.66	71.0%
Net Income	151,582.27	0.00	151,582.27	100.0%

