

North Dakota High School Activities Association

Profit & Loss Budget vs. Actual

July through September 2021

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
002 Officials Registrations	54,250.00	84,000.00	-29,750.00	64.6%
003 Publications/Merchandise	590.65	3,000.00	-2,409.35	19.7%
004 Interest	3,248.57	15,700.00	-12,451.43	20.7%
007 Personal Mileage	0.00	168.00	-168.00	0.0%
008 Late Fees	8,011.46	12,000.00	-3,988.54	66.8%
009 Late Clinics	1,500.00	8,000.00	-6,500.00	18.8%
010 Radio	2,760.00	12,000.00	-9,240.00	23.0%
011 TV	1,000.00	350,000.00	-349,000.00	0.3%
012 Insurance Collections	0.00	10,000.00	-10,000.00	0.0%
013 Marcil Foundation	75,000.00	75,000.00	0.00	100.0%
014 Miscellaneous	358.20	10,000.00	-9,641.80	3.6%
015 Corporate Sponsors	114,000.00	171,000.00	-57,000.00	66.7%
016 Advertising	1,500.00	4,500.00	-3,000.00	33.3%
017 NFHS Network	391.00	37,132.00	-36,741.00	1.1%
018 National Federation	4,500.00			
100 Girls Basketball Class B	0.00	190,000.00	-190,000.00	0.0%
106 Girls Gymnastics	0.00	4,000.00	-4,000.00	0.0%
109 Girls Soccer	0.00	10,000.00	-10,000.00	0.0%
112 Girls Swimming	0.00	25,000.00	-25,000.00	0.0%
115 Girls Tennis	0.00	1,500.00	-1,500.00	0.0%
116 Volleyball	0.00	125,000.00	-125,000.00	0.0%
119 Track & CC	0.00	100,000.00	-100,000.00	0.0%
201 A Baseball/Softball	0.00	20,000.00	-20,000.00	0.0%
202 B Baseball/Softball	0.00	25,000.00	-25,000.00	0.0%
205 Boys Basketball Class B	0.00	325,000.00	-325,000.00	0.0%
206 B & G Basketball Class A	0.00	150,000.00	-150,000.00	0.0%
210 B & G Golf	0.00	8,000.00	-8,000.00	0.0%
215 Football	0.00	175,000.00	-175,000.00	0.0%
220 Hockey	0.00	115,000.00	-115,000.00	0.0%
225 Boys Soccer	0.00	10,000.00	-10,000.00	0.0%
228 Boys Swimming	0.00	25,000.00	-25,000.00	0.0%
230 Boys Tennis	0.00	1,500.00	-1,500.00	0.0%
232 Wrestling	0.00	190,000.00	-190,000.00	0.0%
300 Speech State	0.00	2,500.00	-2,500.00	0.0%
320 Music State	0.00	5,000.00	-5,000.00	0.0%
Total Income	267,109.88	2,300,000.00	-2,032,890.12	11.6%
Gross Profit	267,109.88	2,300,000.00	-2,032,890.12	11.6%
Expense				
E01 Board Expense/Internships	4,802.85	65,000.00	-60,197.15	7.4%
E02 Bank Charges	-22.50	0.00	-22.50	100.0%
E03 Audit, Legal Fees	937.50	10,000.00	-9,062.50	9.4%
E04 Dues, Reg. Fees	3,670.00	6,000.00	-2,330.00	61.2%
E06 Miscellaneous	50.00	200.00	-150.00	25.0%
E08 Technology	10,025.59	33,260.00	-23,234.41	30.1%
E11 Stripe/PayPal Charges	1,849.15	16,500.00	-14,650.85	11.2%
E12 Loan Interest Dacotah Bank	2,052.82	12,500.00	-10,447.18	16.4%
E110 Salaries	203,141.61	801,625.00	-598,483.39	25.3%
E111 Health Insurance	47,649.43	175,000.00	-127,350.57	27.2%
E112 Office Staff	7,563.35	55,000.00	-47,436.65	13.8%
E113 Office Supplies	1,718.10	7,000.00	-5,281.90	24.5%
E114 Of. Equip.,Service, Repair	0.00	3,000.00	-3,000.00	0.0%
E115 Communications	6,047.69	12,500.00	-6,452.31	48.4%
E116 Insur-W.Comp/Position Bond	1,781.37	5,000.00	-3,218.63	35.6%
E117 Building Expense	3,056.36	15,000.00	-11,943.64	20.4%
E118 Insur on Equip	574.00	2,500.00	-1,926.00	23.0%
E119 Pensions	35,233.26	139,019.00	-103,785.74	25.3%
E120 Social Security	15,442.49	61,324.00	-45,881.51	25.2%

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July through September 2021

10/01/21

Cash Basis

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
E122 Printed Forms/Supplies	3,453.60	4,000.00	-546.40	86.3%
E123 Rules Publications	4,575.43	6,000.00	-1,424.57	76.3%
E126 Debate	0.00	3,500.00	-3,500.00	0.0%
E127 Student Congress	0.00	4,000.00	-4,000.00	0.0%
E128 Calendars	3,382.00	3,500.00	-118.00	96.6%
E131 Committee Expense	48.50	1,000.00	-951.50	4.9%
E132 Insur. on Activities	13,050.00	17,000.00	-3,950.00	76.8%
E133 Dis. Students	479.26	10,000.00	-9,520.74	4.8%
E134 Promotions	0.00	500.00	-500.00	0.0%
E135 Miscellaneous	0.00	500.00	-500.00	0.0%
E136 General Merchandise	0.00	1,200.00	-1,200.00	0.0%
E137 Advertising	0.00	500.00	-500.00	0.0%
E197 - Arbiter Fees	2.25	2,000.00	-1,997.75	0.1%
E198 - Arbiter Pay	29,838.75	10,000.00	19,838.75	298.4%
E199 Awards	630.00	600.00	30.00	105.0%
E200 Girls BB	0.00	62,000.00	-62,000.00	0.0%
E201 Girls Gym	0.00	8,000.00	-8,000.00	0.0%
E202 Girls Swimming	0.00	11,500.00	-11,500.00	0.0%
E203 Girls Tennis	0.00	12,500.00	-12,500.00	0.0%
E204 Track/CC	191.35	27,000.00	-26,808.65	0.7%
E205 Girls VB	159.00	39,000.00	-38,841.00	0.4%
E206 G Soccer	0.00	6,500.00	-6,500.00	0.0%
E249 A Baseball/Softball	0.00	13,500.00	-13,500.00	0.0%
E250 B Baseball/Softball	0.00	13,500.00	-13,500.00	0.0%
E252 Boys BB	0.00	62,000.00	-62,000.00	0.0%
E253 Football	0.00	30,500.00	-30,500.00	0.0%
E254 B & G Golf	400.00	8,000.00	-7,600.00	5.0%
E255 Hockey	0.00	50,000.00	-50,000.00	0.0%
E256 B Swimming	0.00	11,500.00	-11,500.00	0.0%
E257 B Tennis	0.00	12,500.00	-12,500.00	0.0%
E258 Wrestling	0.00	80,000.00	-80,000.00	0.0%
E259 B Soccer	0.00	6,500.00	-6,500.00	0.0%
E260 School Payments	-140.29	187,232.00	-187,372.29	-0.1%
E300 Off Bd Expense	624.00	2,000.00	-1,376.00	31.2%
E302 Off R Bks/Ex	12,881.70	16,000.00	-3,118.30	80.5%
E303 Off Insur	2,635.00	25,000.00	-22,365.00	10.5%
E315 Baseball CI	0.00	320.00	-320.00	0.0%
E316 Basketball CI	0.00	360.00	-360.00	0.0%
E318 Cheer CI	0.00	600.00	-600.00	0.0%
E319 Football CI	400.00	560.00	-160.00	71.4%
E326 VB CI	400.00	400.00	0.00	100.0%
E327 Wr CI	0.00	200.00	-200.00	0.0%
E328 Coaches/AD CI	2,000.00	4,000.00	-2,000.00	50.0%
E329 Softball CI	0.00	320.00	-320.00	0.0%
E351 Music State	0.00	30,000.00	-30,000.00	0.0%
E352 Speech State	-133.00	20,000.00	-20,133.00	-0.7%
E400 Equipment	2,196.87	7,500.00	-5,303.13	29.3%
E402 Automobiles				
E405 Car Insur.	1,729.00	2,500.00	-771.00	69.2%
E406 License/Title	0.00	250.00	-250.00	0.0%
E407 Service	0.00	1,200.00	-1,200.00	0.0%
Total E402 Automobiles	1,729.00	3,950.00	-2,221.00	43.8%
E409 Catastrophic Insur.	53,843.35	52,330.00	1,513.35	102.9%
E410 Office Improvements	0.00	10,000.00	-10,000.00	0.0%
Total Expense	478,219.84	2,300,000.00	-1,821,780.16	20.8%
Net Ordinary Income	-211,109.96	0.00	-211,109.96	100.0%

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	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
1000 · Other Income				
PPP Loan Forgiveness	<u>202,400.00</u>			
Total 1000 · Other Income	<u>202,400.00</u>			
Total Other Income	<u>202,400.00</u>			
Net Other Income	<u>202,400.00</u>			
Net Income	<u><u>-8,709.96</u></u>	<u>0.00</u>	<u><u>-8,709.96</u></u>	<u><u>100.0%</u></u>