

IHSAA FINANCIAL STATEMENT @ 08/31/22

| | 2021-22 Actual Audited | 2021-22 YTD | 2022-23 Budget | 2022-23 YTD | % OF BUDGET |
|----------------------------|------------------------|---------------------|-----------------------|---------------------|-------------|
| REVENUE | | | | | |
| GENERAL | | | | | |
| Sponsorships | \$703,615.51 | \$0.00 | \$650,000.00 | \$2,250.00 | 0% |
| Catastrophic Insurance | 121,305.81 | 113,930.57 | 140,000.00 | 129,076.00 | 92% |
| Memberships | 91,910.00 | 84,888.96 | 92,000.00 | 83,770.00 | 91% |
| Activity Cards | 209,496.94 | 151,966.92 | 230,000.00 | 154,471.00 | 67% |
| Interest/Dividends | (70,951.03) | 8,340.36 | 2,500.00 | 2,284.76 | 91% |
| Fines | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Publication Ads | 600.00 | 0.00 | 1,000.00 | 0.00 | 0% |
| Misc. Publications | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Misc. Income | 4,169.19 | 2,932.21 | 0.00 | 120.00 | 0% |
| All Star Percent | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Hall of Fame | 6,148.07 | 6,148.07 | 6,000.00 | 7,452.55 | 0% |
| Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| TOTAL GENERAL | \$1,066,294.49 | \$368,207.09 | \$1,121,500.00 | \$379,424.31 | 34% |
| OFFICIALS | | | | | |
| Registration Fees | \$76,695.34 | \$36,031.00 | \$80,000.00 | \$24,087.72 | 30% |
| Rule Books | 154.26 | 24.26 | 150.00 | 60.00 | 40% |
| Spirit Tech Judge Reg. | 100.00 | 0.00 | 200.00 | 160.00 | 80% |
| Speech Arts Fees | 976.65 | 0.00 | 1,000.00 | 0.00 | 0% |
| TOTAL OFFICIALS | \$77,926.25 | \$36,055.26 | \$81,350.00 | \$24,307.72 | 30% |
| ACTIVITIES | | | | | |
| Football | \$293,233.00 | \$0.00 | \$250,000.00 | \$0.00 | 0% |
| Volleyball | 58,476.50 | 0.00 | 45,000.00 | 0.00 | 0% |
| Cross Country | 21,390.00 | 0.00 | 0.00 | 0.00 | 0% |
| Swimming | 0.00 | 0.00 | 10,000.00 | 0.00 | 0% |
| Boys Basketball | 369,851.50 | 0.00 | 315,000.00 | 0.00 | 0% |
| Girls Basketball | 152,667.00 | 0.00 | 135,000.00 | 0.00 | 0% |
| Wrestling | 140,013.50 | 0.00 | 120,000.00 | 0.00 | 0% |
| Soccer | 80,025.03 | 0.00 | 60,000.00 | 0.00 | 0% |
| Track | 78,186.30 | 0.00 | 55,000.00 | 0.00 | 0% |
| Softball | 45,587.50 | 0.00 | 35,000.00 | 0.00 | 0% |
| Dance/Cheer | 88,851.00 | 0.00 | 80,000.00 | 0.00 | 0% |
| Speech Arts | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0% |
| Programs | 31,311.82 | 0.00 | 30,000.00 | 10.00 | 0% |
| Vendor Fees | 3,420.00 | 0.00 | 3,500.00 | 0.00 | 0% |
| Merchandise Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Ball Contract | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Broadcast/Ticketing Rights | 54,832.00 | 1,158.00 | 55,000.00 | 0.00 | 0% |
| YEA Management | 26,000.00 | 0.00 | 26,000.00 | 0.00 | 0% |
| Section 7/8 | 43,296.60 | 0.00 | 0.00 | 0.00 | 0% |
| TOTAL ACTIVITIES | \$1,488,141.75 | \$1,158.00 | \$1,220,500.00 | \$10.00 | 0% |
| TOTAL REVENUE | \$2,632,362.49 | \$405,420.35 | \$2,423,350.00 | \$403,742.03 | 17% |

IHSAA FINANCIAL STATEMENT @ 08/31/22

| | 2021-22 Actual Audited | 2021-22 YTD | 2022-23 Budget | 2022-23 YTD | % OF BUDGET |
|-------------------------|------------------------|---------------------|-----------------------|---------------------|-------------|
| EXPENSES | | | | | |
| GENERAL | | | | | |
| Publications | \$472.50 | \$50.22 | \$500.00 | \$85.16 | 17% |
| Committees | 4,311.51 | 0.00 | 5,000.00 | 0.00 | 0% |
| Board of Directors | 48,594.97 | 10,000.60 | 53,000.00 | 6,716.41 | 13% |
| Office Supplies | 7,582.12 | 2,791.10 | 6,500.00 | 2,050.13 | 32% |
| Repair & Maintenance | 9,030.00 | 1,131.51 | 6,000.00 | 2,257.76 | 38% |
| Xerox Mntnce Agrmnt | 5,706.70 | 380.32 | 6,000.00 | 1,135.40 | 19% |
| Printing | 1,550.17 | 981.50 | 1,500.00 | 682.36 | 45% |
| Dues & Subscrip. | 9,045.96 | 3,460.21 | 10,000.00 | 4,520.00 | 45% |
| Public Relations | 3,103.96 | 0.00 | 3,500.00 | 0.00 | 0% |
| Property Tax Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Miscellaneous | 4,432.60 | 623.63 | 3,500.00 | 1,846.58 | 53% |
| Intern | 3,200.00 | 0.00 | 3,500.00 | 0.00 | 0% |
| Equipment/Furniture | 6,296.36 | 0.00 | 25,000.00 | 721.88 | 3% |
| Automobile | 2,935.02 | 205.20 | 3,500.00 | 517.31 | 15% |
| Utilities | 6,467.61 | 1,076.72 | 8,000.00 | 896.27 | 11% |
| Telephone/Internet | 8,400.65 | 1,125.90 | 9,500.00 | 1,433.84 | 15% |
| Bank Charges/NSF Checks | 274.49 | 23.54 | 200.00 | 25.44 | 13% |
| Travel | 30,822.51 | 3,677.54 | 25,000.00 | 6,266.99 | 25% |
| Catastrophic Ins. | 171,345.11 | 98,208.35 | 185,000.00 | 171,345.11 | 93% |
| Legal | 997.50 | 97.50 | 10,000.00 | 100.00 | 1% |
| Accounting | 8,000.00 | 8,000.00 | 8,500.00 | 0.00 | 0% |
| Postage | 5,767.82 | 1,064.41 | 6,000.00 | 906.94 | 15% |
| Hall of Fame | 20,295.83 | 3,151.50 | 23,000.00 | 18,589.21 | 0% |
| Insurance | 12,817.00 | 0.00 | 14,000.00 | 0.00 | 0% |
| Section 7/8 | 44,700.91 | 2,788.42 | 0.00 | 0.00 | 0% |
| Website Expense | 6,195.00 | 6,180.00 | 7,000.00 | 6,430.00 | 92% |
| TOTAL GEN. EXP. | \$422,346.30 | \$145,018.17 | \$423,700.00 | \$226,526.79 | 53% |
| PERSONNEL | | | | | |
| Salaries | \$439,715.79 | \$71,303.14 | \$436,800.00 | \$74,647.54 | 17% |
| Payroll Taxes | 83,826.80 | 13,568.64 | 84,500.00 | 14,653.30 | 17% |
| Employee Benefits | 79,853.75 | 12,759.00 | 86,500.00 | 14,058.15 | 16% |
| Contract Labor | 4,800.00 | 400.00 | 5,000.00 | 700.00 | 14% |
| Education/Training | 0.00 | 0.00 | 2,500.00 | 0.00 | 0% |
| TOTAL PERSONNEL | \$608,196.34 | \$98,030.78 | \$615,300.00 | \$104,058.99 | 17% |
| OFFICIALS | | | | | |
| Rule Books | \$43,771.95 | \$19,839.85 | \$48,000.00 | \$16,632.96 | 35% |
| Rules Clinics | 22,980.20 | 15,147.09 | 23,000.00 | 10,824.98 | 47% |
| Background Checks | 18,373.00 | 12,359.50 | 4,000.00 | 0.00 | 0% |
| Speech Arts Clinics | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Officials Insurance | 34,849.00 | 34,849.00 | 30,000.00 | 36,970.00 | 123% |
| TOTAL OFFICIALS | \$119,974.15 | \$82,195.44 | \$105,000.00 | \$64,427.94 | 61% |
| PAGE TOTALS | \$1,150,516.79 | \$325,244.39 | \$1,144,000.00 | \$395,013.72 | |

IHSAA FINANCIAL STATEMENT @ 08/31/22

| | 2021-22 Actual Audited | 2021-22 YTD | 2022-23 Budget | 2022-23 YTD | % OF BUDGET |
|--------------------------|------------------------|---------------------|-----------------------|----------------------|-------------|
| EXPENSES CONT'D. | | | | | |
| TOTALS FORWARD | \$1,150,516.79 | \$325,244.39 | \$1,144,000.00 | \$395,013.72 | |
| | | | | | |
| ACTIVITIES | | | | | |
| Referees/Judges | \$231,471.65 | \$3,126.54 | \$230,000.00 | \$941.76 | 0% |
| Arbiter Pay Fees | 1,475.65 | 0.00 | 0.00 | 0.00 | 0% |
| Team Reimbursements | 140,620.16 | 0.00 | 125,000.00 | 0.00 | 0% |
| On-Site Expenses | 526,937.20 | 0.00 | 484,850.00 | 4,388.56 | 1% |
| Programs | 1,800.62 | 0.00 | 6,500.00 | 0.00 | 0% |
| Awards | 97,965.87 | 2,664.58 | 95,000.00 | 29,048.98 | 31% |
| Sweatshirts | 224,493.16 | 0.00 | 225,000.00 | 0.00 | 0% |
| Milk/Milk Crew | 7,500.00 | 0.00 | 8,000.00 | 0.00 | 0% |
| Interscholastic Star/SAC | 28,699.24 | 5,163.35 | 25,000.00 | 2,858.14 | 11% |
| Sales Tax | 77,042.79 | 165.77 | 80,000.00 | 294.58 | 0% |
| TOTAL ACTIVITIES | \$1,338,006.34 | \$11,120.24 | \$1,279,350.00 | \$37,532.02 | 3% |
| | | | | | |
| Amortization Expense | | | | | |
| Depreciation Expense | \$58,968.00 | | | | |
| | | | | | |
| GRAND TOTAL EXP. | \$2,547,491.13 | \$336,364.63 | \$2,423,350.00 | \$432,545.74 | 18% |
| | | | | | |
| TOTAL REVENUE | \$2,632,362.49 | \$405,420.35 | \$2,423,350.00 | \$403,742.03 | 17% |
| TOTAL EXPENSES | \$2,547,491.13 | \$336,364.63 | \$2,423,350.00 | \$432,545.74 | 18% |
| PROFIT/LOSS | \$84,871.36 | \$69,055.72 | \$0.00 | (\$28,803.71) | |