

IHSAA YEAR END FINANCIAL STATEMENT 2022-23

REVENUE	YE 2021-22 Actuals	2022-23 Budget	YE 2022-23 Actuals	% OF BUDGET
GENERAL				
Sponsorships	\$703,615.51	\$650,000.00	\$686,961.29	106%
Catastrophic Insurance	121,305.81	140,000.00	143,318.00	102%
Memberships	91,910.00	92,000.00	92,620.00	101%
Activity Cards	209,496.94	230,000.00	246,514.00	107%
Interest/Dividends	(70,951.03)	2,500.00	18,285.16	731%
Fines	0.00	0.00	50.00	0%
Publication Ads	600.00	1,000.00	0.00	0%
Misc. Publications	0.00	0.00	0.00	0%
Misc. Income	4,169.19	0.00	5,069.35	0%
All Star Percent.	0.00	0.00	0.00	0%
Hall of Fame	6,148.07	6,000.00	7,452.55	124%
Donations	0.00	0.00	0.00	0%
TOTAL GENERAL	\$1,066,294.49	\$1,121,500.00	\$1,200,270.35	107%
OFFICIALS				
Registration Fees	\$76,695.34	\$80,000.00	\$44,535.22	56%
Rule Books	154.26	150.00	130.00	87%
Spirit Tech Judge Reg.	100.00	200.00	320.00	160%
Speech Arts Fees	976.65	1,000.00	0.00	0%
TOTAL OFFICIALS	\$77,926.25	\$81,350.00	\$44,985.22	55%
ACTIVITIES				
Football	\$293,233.00	\$250,000.00	\$266,383.56	107%
Volleyball	58,476.50	45,000.00	69,954.35	155%
Cross Country	21,390.00	0.00	12,110.00	0%
Swimming	0.00	10,000.00	13,826.50	138%
Boys Basketball	369,851.50	315,000.00	340,598.30	108%
Girls Basketball	152,667.00	135,000.00	151,538.42	112%
Wrestling	140,013.50	120,000.00	141,832.00	118%
Soccer	80,025.03	60,000.00	64,205.59	107%
Track	78,186.30	55,000.00	79,834.50	145%
Softball	45,587.50	35,000.00	57,218.50	163%
Dance/Cheer	88,851.00	80,000.00	94,524.24	118%
Speech Arts	1,000.00	1,000.00	100.00	10%
Programs	31,311.82	30,000.00	28,944.22	96%
Vendor Fees	3,420.00	3,500.00	3,340.00	95%
Merchandise Rights	0.00	0.00	0.00	0%
Ball Contract	0.00	0.00	0.00	0%
Broadcast/Ticketing Rights	54,832.00	55,000.00	59,283.00	108%
YEA Management	26,000.00	26,000.00	26,000.00	100%
Section 7/8	43,296.60	0.00	0.00	0%
TOTAL ACTIVITIES	\$1,488,141.75	\$1,220,500.00	\$1,409,693.18	116%
TOTAL REVENUE	\$2,632,362.49	\$2,423,350.00	\$2,654,948.75	110%

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EXPENSES	YE 2021-22 Actuals	2022-23 Budget	YE 2022-23 Actuals	% OF BUDGET
GENERAL				
Publications	\$472.50	\$500.00	\$542.52	109%
Committees	4,311.51	5,000.00	10,402.99	208%
Board of Directors	48,594.97	53,000.00	61,287.03	116%
Office Supplies	7,582.12	6,500.00	5,302.13	82%
Repair & Maintenance	9,030.00	6,000.00	19,389.06	323%
Xerox Mntnce Agrmnt	5,706.70	6,000.00	6,984.28	116%
Printing	1,550.17	1,500.00	1,113.24	74%
Dues & Subscrip.	9,045.96	10,000.00	9,765.82	98%
Public Relations	3,103.96	3,500.00	4,015.00	115%
Property Tax Expense	0.00	0.00	0.00	0%
Miscellaneous	4,432.60	3,500.00	6,311.58	180%
Intern	3,200.00	3,500.00	3,500.00	100%
Equipment/Furniture	6,296.36	25,000.00	14,299.29	57%
Automobile	2,935.02	3,500.00	3,752.41	107%
Utilities	6,467.61	8,000.00	10,643.64	133%
Telephone/Internet	8,400.65	9,500.00	10,412.54	110%
Bank Charges/NSF Checks	274.49	200.00	295.91	148%
Travel	30,822.51	25,000.00	33,612.39	134%
Catastrophic Ins.	171,345.11	185,000.00	171,345.11	93%
Legal	997.50	10,000.00	5,829.62	58%
Accounting	8,000.00	8,500.00	9,345.00	110%
Postage	5,767.82	6,000.00	6,106.57	102%
Hall of Fame	20,295.83	23,000.00	20,926.36	91%
Insurance	12,817.00	14,000.00	12,656.00	90%
Section 7/8	44,700.91	0.00	0.00	0%
Website Expense	6,195.00	7,000.00	6,445.00	92%
TOTAL GEN. EXP.	\$422,346.30	\$423,700.00	\$434,283.49	102%
PERSONNEL				
Salaries	\$439,715.79	\$436,800.00	\$450,391.34	103%
Payroll Taxes	83,826.80	84,500.00	88,227.48	104%
Employee Benefits	79,853.75	86,500.00	87,368.65	101%
Contract Labor	4,800.00	5,000.00	5,600.00	112%
Education/Training	0.00	2,500.00	380.00	15%
TOTAL PERSONNEL	\$608,196.34	\$615,300.00	\$631,967.47	103%
OFFICIALS				
Rule Books	\$43,771.95	\$48,000.00	\$34,913.98	73%
Rules Clinics	22,980.20	23,000.00	24,746.31	108%
Background Checks	18,373.00	4,000.00	0.00	0%
Speech Arts Clinics	0.00	0.00	0.00	0%
Officials Insurance	34,849.00	30,000.00	36,970.00	123%
TOTAL OFFICIALS	\$119,974.15	\$105,000.00	\$96,630.29	92%
PAGE TOTALS	\$1,150,516.79	\$1,144,000.00	\$1,162,881.25	

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	YE 2021-22 Actuals	2022-23 Budget	YE 2022-23 Actuals	% OF BUDGET
EXPENSES CONT'D.				
TOTALS FORWARD	\$1,150,516.79	\$1,144,000.00	\$1,162,881.25	
<u>ACTIVITIES</u>				
Referees/Judges	\$231,471.65	\$230,000.00	\$269,333.59	117%
Arbiter Pay Fees	1,475.65	0.00	0.00	0%
Team Reimbursements	140,620.16	125,000.00	104,016.44	83%
On-Site Expenses	526,937.20	484,850.00	616,903.59	127%
Programs	1,800.62	6,500.00	9,434.92	145%
Awards	97,965.87	95,000.00	104,871.31	110%
Sweatshirts	224,493.16	225,000.00	244,812.94	109%
Milk/Milk Crew	7,500.00	8,000.00	11,282.00	141%
Interscholastic Star/SAC	28,699.24	25,000.00	28,065.34	112%
Sales Tax	77,042.79	80,000.00	74,171.99	93%
TOTAL ACTIVITIES	\$1,338,006.34	\$1,279,350.00	\$1,462,892.12	114%
Amortization Expense				
Depreciation Expense	\$58,968.00		\$49,263.00	
GRAND TOTAL EXP.	\$2,547,491.13	\$2,423,350.00	\$2,675,036.37	110%
TOTAL REVENUE	\$2,632,362.49	\$2,423,350.00	\$2,654,948.75	110%
TOTAL EXPENSES	\$2,547,491.13	\$2,423,350.00	\$2,675,036.37	110%
PROFIT/LOSS	\$84,871.36	\$0.00	(\$20,087.62)	