

Collegiate Water Polo Association
Surplus/Deficit Prev Year Comparison
 August 2011 through July 2012

| | Aug '11 - Jul 12 | Aug '10 - Jul 11 |
|--|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| Event Management Income | | |
| Broadcast Production | | |
| DVD Sales | 50.00 | 0.00 |
| Equipment Rental | 1,235.00 | 0.00 |
| Live Streaming Subscriptions | 4,362.00 | 3,478.00 |
| Total Broadcast Production | 5,647.00 | 3,478.00 |
| Credit Card Sales | 0.00 | 0.00 |
| Gate Receipts- Miscellaneous | 0.00 | 32.45 |
| Inventory Sales | | |
| Apparel Rebate | (48.00) | (220.00) |
| Balls | 309.30 | 0.00 |
| Collared Shirt | 300.00 | 0.00 |
| Fleece | 3,955.00 | 2,310.00 |
| Hats | 250.00 | 400.00 |
| Henley | 0.00 | 25.00 |
| Shorts | 1,340.00 | 1,022.00 |
| Sweat Pants | 80.00 | 0.00 |
| Sweatshirts | | |
| Hooded | 300.00 | 150.00 |
| Total Sweatshirts | 300.00 | 150.00 |
| Swim Caps (Swim Caps) | 90.00 | 40.00 |
| Swim Suits | 200.00 | 0.00 |
| T-Shirt Sales | | |
| Long Sleeve T | 527.00 | 646.00 |
| Short Sleeve | 5,235.57 | 8,160.00 |
| T-Shirt Sales - Other | 1,985.00 | 190.00 |
| Total T-Shirt Sales | 7,747.57 | 8,996.00 |
| Whistles | 40.00 | 0.00 |
| Inventory Sales - Other | 139.49 | 0.00 |
| Total Inventory Sales | 14,703.36 | 12,723.00 |
| Media Guide Sales | 102.00 | 1.06 |
| Officiating | | |
| Referee Forum | 80.00 | 0.00 |
| Total Officiating | 80.00 | 0.00 |
| Photography | 3,727.10 | 2,616.31 |
| Sponsorship and Advertising | | |
| Awards | 2,053.08 | 1,765.50 |
| Kap7 | | |
| Advertising | 2,000.00 | 2,000.00 |
| Balls | 18,125.00 | 16,250.00 |
| Clinic | 1,155.00 | 6,045.00 |
| Turbo | 1,250.00 | 1,250.00 |
| Total Kap7 | 22,530.00 | 25,545.00 |
| Program Advertising | 900.00 | 1,500.00 |
| Website Advertising | 947.65 | 205.36 |
| Whistles | 625.00 | 537.00 |
| Total Sponsorship and Advertising | 27,055.73 | 29,552.86 |
| Ticket Sales | | |
| Championship | 21,928.50 | 25,805.64 |
| Regular Season | 544.00 | 173.00 |
| Ticket Rebate | (271.50) | (86.50) |
| Total Ticket Sales | 22,201.00 | 25,892.14 |

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| Total Event Management Income | 73,516.19 | 74,295.82 |
| Program Service Revenue | | |
| League Fees-Championships | | |
| Division II Men | 1,908.00 | 0.00 |
| Division III Men | 1,908.00 | 0.00 |
| NCCC-Men | 7,600.00 | 6,177.50 |
| NCCC-Women | 7,600.00 | 6,000.00 |
| NCCC III Men | 3,800.00 | 3,000.00 |
| Varsity Men | 5,643.44 | 4,684.64 |
| Total League Fees-Championships | 28,459.44 | 19,862.14 |
| League Fees-Regular Season | | |
| Atlantic Men | 18,792.00 | 18,830.00 |
| Big Ten Men | 14,518.00 | 14,432.00 |
| Big Ten Women | 16,504.00 | 14,432.00 |
| Facility Fees | (631.28) | 631.20 |
| Florida Men | 14,518.00 | 11,382.00 |
| Forfeit Fees, Men | 0.00 | 266.04 |
| Great Lakes Men | 10,896.00 | 9,830.00 |
| Great Plains Men | 11,702.00 | 11,382.40 |
| Heartland Men | 16,504.00 | 14,432.00 |
| Heartland Women | 27,144.00 | 18,830.00 |
| Mid Atlantic Men | 30,510.00 | 27,970.00 |
| Mid Atlantic Women | 19,241.00 | 20,284.00 |
| Midwest Women | 7,875.00 | 6,025.00 |
| Missouri Valley Men | 12,378.00 | 14,432.00 |
| New England Men | 12,684.00 | 13,279.00 |
| New England Women | 14,518.00 | 9,485.00 |
| New York Men | 18,292.00 | 16,632.00 |
| New York Women | 10,570.00 | 11,382.00 |
| North Atlantic Men | 21,090.00 | 15,386.00 |
| North Atlantic Women | 10,545.00 | 11,382.00 |
| Northwest Men | 10,545.00 | 11,404.39 |
| Northwest Women | 16,769.62 | 16,798.75 |
| Pacific Coast Men | 16,134.00 | 31,992.00 |
| Pacific Coast Women | 20,740.00 | 18,830.00 |
| Rocky Mountain Men | 21,936.57 | 13,307.00 |
| Rocky Mountain Women | 0.00 | 2,128.00 |
| Sierra Pacific Men | 18,792.00 | 0.00 |
| Sierra Pacific Women | 14,441.00 | 14,432.00 |
| Southeast Men | 12,444.00 | 12,908.00 |
| Southeast Women | 12,684.00 | 11,382.00 |
| Southwest Men | 0.00 | 9,285.00 |
| Southwest Women | 20,630.00 | 18,830.00 |
| Texas Men | 14,518.00 | 12,908.00 |
| Texas Women | 12,684.00 | 11,382.00 |
| Varsity Div 3 Women | 29,772.00 | 33,561.00 |
| Varsity Women | 5,602.48 | 8,437.66 |
| Varsity North Men | 21,476.00 | 31,772.00 |
| Varsity Mid Atlantic Men | 40,518.00 | 44,902.00 |
| Varsity South Women | 17,112.00 | 9,700.00 |
| Varsity West Women | 20,278.00 | 11,744.00 |
| Total League Fees-Regular Season | 614,726.39 | 586,408.44 |
| MAAC Assignment Fee | 500.00 | 400.00 |
| Non-Conference Game Expenses (Non-League Fees) | | |
| Ivy Championship | 2,503.04 | 1,500.00 |
| Non-Conference Game Expenses (Non-League Fees) - Other | 3,958.00 | 1,400.00 |
| Total Non-Conference Game Expenses (Non-League Fees) | 6,461.04 | 2,900.00 |
| Total Program Service Revenue | 650,146.87 | 609,570.58 |
| Uncategorized Income | 0.00 | 0.00 |

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| Total Income | 723,663.06 | 683,866.40 |
| Cost of Goods Sold | | |
| Cost of Goods Sold | | |
| Championship | (41.11) | 0.00 |
| Credit Card Charges | 1,325.17 | 2,093.81 |
| Inventory Lost or Stolen | 32.73 | 0.00 |
| Printing/Embroidery | 4,244.90 | 3,504.20 |
| Shipping | 1,222.75 | 520.40 |
| Shirt design | 499.00 | 499.00 |
| Cost of Goods Sold - Other | 5,995.81 | 3,506.09 |
| Total Cost of Goods Sold | 13,279.25 | 10,123.50 |
| Total COGS | 13,279.25 | 10,123.50 |
| Gross Profit | 710,383.81 | 673,742.90 |
| Expense | | |
| Event Mgmt | | |
| Clinic | 290.00 | 930.00 |
| Communications | | |
| NCAA, CoSIDA Dues | 0.00 | 1,095.00 |
| Publications | 13,521.96 | 11,767.85 |
| Web site | 6,249.82 | 8,905.29 |
| Total Communications | 19,771.78 | 21,768.14 |
| Game Management | | |
| Food & Transportation | 21,749.15 | 25,321.16 |
| Lodging | 4,070.72 | 6,871.10 |
| Supplies and Equipment | | |
| Awards | 23,041.79 | 21,625.10 |
| Shipping | 6,999.86 | 8,826.51 |
| Supplies and Equipment - Other | 29,720.82 | 25,140.55 |
| Total Supplies and Equipment | 59,762.47 | 55,592.16 |
| Telephone | 2,531.11 | 2,455.47 |
| Wages | 19,036.54 | 16,172.50 |
| Total Game Management | 107,149.99 | 106,412.39 |
| Membership | | |
| Development | 2,028.82 | 604.02 |
| Hall of Fame | 1,219.63 | 3,186.51 |
| Total Membership | 3,248.45 | 3,790.53 |
| Multimedia | | |
| Equipment Expenses | 33,822.16 | 0.00 |
| Host Site Rebate | 289.20 | 0.00 |
| Streaming Staff Contractor Fees | 4,600.00 | 3,250.00 |
| Streaming Staff Expenses | 412.52 | 50.00 |
| Total Multimedia | 39,123.88 | 3,300.00 |
| Photography | | |
| Photographer Wages | 770.00 | 0.00 |
| Photography - Other | 629.32 | 704.27 |
| Total Photography | 1,399.32 | 704.27 |
| Event Mgmt - Other | 0.00 | 310.00 |
| Total Event Mgmt | 170,983.42 | 137,215.33 |
| General Overhead | | |
| Accounting | | |
| Bad Debt | 1,780.42 | 1,894.98 |
| Bank Service Charges | 190.65 | 165.70 |

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|--|-------------------|-------------------|
| Reconciliation Discrepancies | (88.60) | 0.00 |
| Returned Check Charges | 30.00 | 15.03 |
| Accounting - Other | 885.05 | 316.94 |
| Total Accounting | 2,797.52 | 2,392.65 |
| Admin Salaries & Payroll Taxes | 142,363.90 | 132,911.75 |
| Hiring, Retention & Education Insurance | 1,192.66 | 2,767.66 |
| Insurance-D & O | 350.00 | 1,623.00 |
| Insurance-Medical | 23,173.84 | 20,559.66 |
| Insurance-Workers Comp | 1,556.00 | 132.00 |
| Total Insurance | 25,079.84 | 22,314.66 |
| Office Equipment & Supplies | 14,177.78 | 3,977.39 |
| Postage | 232.69 | 419.62 |
| Rent | | |
| Utilities & Maintenance | 2,206.07 | 1,635.67 |
| Rent - Other | 6,000.00 | 6,000.00 |
| Total Rent | 8,206.07 | 7,635.67 |
| Telephone | 2,490.61 | 3,092.10 |
| Total General Overhead | 196,541.07 | 175,511.50 |
| MAAC | | |
| Air Fare | (9.40) | 0.00 |
| Car Rental | 0.00 | 0.00 |
| Game Fees | 0.00 | 0.00 |
| Head Ref Fee | (25.00) | 0.00 |
| Lodging | 0.00 | 0.00 |
| Per Diem | 0.00 | 0.00 |
| Total MAAC | (34.40) | 0.00 |
| Referees | | |
| Competition | | |
| Air Fare | 34,398.64 | 30,893.68 |
| Car Rental | 10,438.78 | 12,005.44 |
| Game Fees | 144,316.60 | 149,478.40 |
| Head Ref Fee | 3,245.00 | 2,420.00 |
| Hotel | 30,423.11 | 34,584.79 |
| Per Diem | 20,005.18 | 18,821.89 |
| Travel Reimbursement | 29,463.73 | 26,691.17 |
| Total Competition | 272,291.04 | 274,895.37 |
| General Overhead | | |
| Insurance | 1,087.00 | 1,474.00 |
| Rules Books | 830.00 | 912.50 |
| Staff Administrators Wages | 7,920.00 | 8,667.60 |
| Uniforms and Equipment | 6,374.92 | 5,570.53 |
| Total General Overhead | 16,211.92 | 16,624.63 |
| Training and Education | | |
| Clinician/Evaluator Stipend | 13,173.26 | 13,672.89 |
| Technical Committee | 0.00 | 131.50 |
| Technical Committee Stipend | 2,450.00 | 2,000.00 |
| Training/Evaluation Expenses | 20,882.57 | 20,817.31 |
| Total Training and Education | 36,505.83 | 36,621.70 |
| Total Referees | 325,008.79 | 328,141.70 |
| Reimbursable Expenses | (345.03) | 0.00 |
| Uncategorized Expenses | 0.00 | 0.00 |

08/08/18

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| Total Expense | 692,153.85 | 640,868.53 |
| Net Ordinary Income | 18,229.96 | 32,874.37 |
| Net Income | <u>18,229.96</u> | <u>32,874.37</u> |