

COLORADO VOLLEYBALL OFFICIALS ASSOCIATION

JULY 2022 TREASURER REPORT

It is my privilege to present the CVOA Treasurers Report for the 2022 Annual Business Meeting (ABM). Included with this report is the 2021-2022 Unaudited Financial Report, the Current Budget for FY2023 (July 1, 2022 to June 30, 2023) and the Proposed Budget for FY2024 (July 1, 2023 to June 30, 2024)

2021-2022 End of Year Financial Report

1. CVOA ended the fiscal year with approximately 407 active dues paying members (includes NP) compared to the budgeted 472. The actual headcount billed by CHSAA was 421 (CVOA accounted for 419 members. (Includes 29 Executive Board, 1 Rule Interpreter, 17 Non-Participating, 2 members designated only as LJ's). Our membership numbers decreased significantly during the 2020-21 season and the 2021-2022 season, due to the unprecedented pandemic and other personal factors. The Executive Board which includes 24 Area Directors, 4 Executive Committee members, and 1 Rule Interpreter are exempt from paying dues, therefore, we cannot anticipate any revenue for the Executive Board.
2. All budgeted line items were underspent except National Meetings and Refunds. The NASO Summit for the year 2022 is being hosted in Colorado and registration of \$650 for one EC to attend and CVOA's commitment to CHSAA for officials to attend the Colorado Officiate Day in the amount of \$2000 paid prior to FY2022 ending. CVOA had zero expenditures for the ABM, due to not meeting in person (meal, mileage and lodging paid to Area Directors), but an increase in postage expenses for mailing of supplies and service pins to all area directors. Also, CVOA did not utilize Recruiting in the FY2022.
3. Overall, CVOA was under budget by \$19,442.13.

2021-2022 Financial Report

1. As of June 30, 2022, we have received \$11,511.88 in dues payments. CVOA's deposits currently include dues of \$82.30. Arbiter vendor deducts credit card processing fees prior to submitting to our bank (\$84.83 from member, CVOA receives \$82.30 remainder of \$2.53 to Arbiter vendor). Our bank balance was \$54,220.95 as of June 30, 2022 compared to \$52,275.13 on June 30, 2021.
2. Per Arbiter members paid (includes EB who are exempt) dated 7/1/2022, CVOA has 301 active dues-paying members. **Increase of approximately 15 officials from last year (2021-22).** CVOA's proposed budget for FY2023 has budgeted for 464 active members, 16 non-participating members and 29 non-paying Executive Committee, Area Directors, and Rule Interpreter.
3. Our total overall budget we are operating in the black. Area Director/Executive Board Reimbursement is a minimum of \$3.00 per active member and \$5.00 maximum. CVOA is currently reimbursing at the maximum amount of \$5.00 per active member.
4. CHSAA Registration Fees required are \$10.00 per member (421 members billed in 2022) and \$1,380 for the CHSAA's Partner's Fee.
5. 2021-2022 was the start of the official's responsibility to pay the Arbiter Insurance and Arbiter Fee (\$17 total).
6. Rule and Case Books are \$6.50 each. **REMINDER:** Per the CVOA Member Manual and Bylaws we collect full dues (\$82.00) from new members. The dues **INCLUDE** the RULE and CASE books. If the new prospect does not pass the test, CVOA will refund 50% (\$41.00). Extra books must be returned to **CHSAA by the specified date per CHSAA's invoice from Monica Tillman or sooner.** Money for unreturned books is deducted from Area Director's reimbursement.

7. CVOA provides new officials with a complimentary pink whistle, Red/Yellow Cards, and flipping coins.

FY2023 Budget Adjustment Proposed:

1. Propose moving \$1,500 line item 9 to line 5 Annual Meeting (\$3,000) due to the ability to host the ABM on site and to cover meal, mileage, and lodging. The rationale for this budget adjustment is the association no longer pays the members insurance to NFHS and CVOA will have increased costs for both the girls and boys state championships.

FY2024 Proposed Budget

1. The Officials' Fees for 2022-23 have not been published by CHSAA as of this report.
2. The assumption is to budget 2023-24 based on approximately a 2% increase from 2022-23 end of year projected balance. Due to member count decreasing no budget increase for FY2024 is currently anticipated. **FY2022 ended with our member numbers significantly lower, than projected.** Unfortunately, all officials' associations have seen a decline due to many variables.

Treasurer's Brief Comments

1. As required by the IRS, please provide receipts for all expenses other than mileage. It is imperative that we all work within our budgets. I can let you know where you stand against your budget each time there is a reimbursement. Having Non-Profit status does not mean CVOA can make purchases and be tax exempt. We are not Tax Exempt. It means the organization has no owners. CVOA is registered with the State of Colorado as Colorado Volleyball Officials Association. CVOA will continue to use an accountant (E B Kozacek) to file CVOA's taxes and handle all communication from the IRS as well as a designated attorney (Williamson Lowery Fredrigell LTD) for all legal representation.
2. CVOA will continue with the Zoom account for another fiscal year to help support the Executive Board with meetings.
3. Area Directors, who do not return unused books to CHSAA, %Monica Tillmam by the specified date within your letter/invoice, will have the amount deducted from their Area Director's reimbursement.
4. It is **crucial** to send all new officials' dues to Tom Olnowich as soon as possible when received. Officials are not covered by Arbiter insurance until they are put into Arbiter by Bruce Bird and then the official's payment to Arbiter. New officials cannot officiate high school matches until registered in Arbiter. As an Area Director it is your responsibility to make sure this is taken care of in a timely manner and to provide the new officials test score to CHSAA and CVOA's Secretary/Treasurer.
5. A person wanting to go non-participating must do so by the annual closing test date. No refunds are given after the test date.
6. If a member from another state wishes to officiate in Colorado, CVOA needs a letter from the State Association Treasurer or President stating a transferring official is in good standing. Otherwise we must treat them as new officials.
7. CVOA would like to wish everyone a great season and thank you for your service and dedication as Area Directors. CVOA is successful because of you.