

COLORADO VOLLEYBALL OFFICIALS' ASSOCIATION

JULY 2026 TREASURER REPORT

It is my privilege to present the CVOA Treasurer Report for the 2026 Annual Business Meeting (ABM). Included with this report is the 2025-2026 Unaudited Financial Report, the Current Proposed Budget for FY2027 (July 1, 2029 to June 30, 2027) and the Proposed Budget for FY2028 (July 1, 2027 to June 30, 2028)

2025-2026 End of Year Financial Report

1. CVOA ended the fiscal year with approximately 501 members compared to the budgeted 455. The actual headcount billed by CHSAA' Registration Fees was 501. The total number of officials were verified through Arbiter and tied to CHSAA's registration fee number of 501. 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. CVOA had 3-line items of which had expenses over the estimated budget. The first line is the Annual Meeting line item was over budget by \$1,172.20, of which is the result of having our ABM located at the DoubleTree Hotel, of which consists of room rental and food, and increased lodging and travel expenses for the Executive Board. The 2nd line item over budget is Office Supplies. The over-expenditure was due to increased members envelope cost from CHSAA for mailings. The final line over budget was Publications and Postage. CVOA is required to remit payment for the NFHS Preseason Guides in June of each fiscal year for the upcoming season. Fiscal Year 2027's cost was \$1,303.36. The remaining items were due to the additional members and rulebooks/casebooks and postage billed from CHSAA.
3. Overall, CVOA was under budget by \$10,910.03.

2025-2026 Financial Report

1. As of June 30, 2026, we have received \$36,861.16 in dues payments for the upcoming 2026-27 season. CVOA's deposits currently include dues of \$133.00. Arbiter's credit card vendor deducts credit card processing fees prior to submitting them to our bank (\$136.50 from each member, CVOA receives \$132.58 and the remainder of \$3.92 goes to Arbiter's Vendor-Rapid Financial). Our reconciled bank balance was \$115,563.93 as of June 30, 2026, compared to \$78,742.39 on June 30, 2025.
2. CVOA's proposed budget for FY2027 has been budgeted for 455 active members, 16 non-participating members and 29 non-paying Executive Committee, Area Directors, and Rule Interpreter.
3. The total overall budget reflects CVOA operating in the black. Area Director/Executive Board Reimbursement is a minimum of \$3.00 per active member and \$5.00 maximum and areas of which boys' volleyball is in the spring will be reimbursed at the rate of \$7.00 per member. CVOA is currently reimbursing at the maximum amount of \$5.00 per active and non-participating members and \$7.00 per active member and non-participating members for Area's of which support boys' volleyball.
4. CHSAA Registration Fees required are \$10.00 per member (501 members, of which includes the 29 EC nonpaying members) billed in June of 2026 \$5,010.00 and \$1,380.00 for the CHSAA's Partner's Fee.
5. Rulebooks and Casebooks were billed to CVOA for the 2025-2026 Season at \$13.00 for 501 members for a total of \$6,513.00 as the 2024-2025 season.

6. CVOA provides new officials with a complimentary pink whistle, Red/Yellow Cards, and flipping coin per our membership manual. Starting with the 2026-2027 season CVOA will also provide a CVOA patch without a magnet as it was determined that officials may sew the patches directly on their uniform or they may purchase a magnet on their own.

FY2027 Proposed Budget to Adopt

1. **At the time this report was generated, the Officials' Fees for 2026-27 season have not been published by CHSAA.**
2. The assumption is to have a projected balance at fiscal yearend for 2026-27 based on approximately a 2% increase from 2025-26 end of year balance. **FY2026 ended with our numbers slightly higher than projected.**

FY2028 Proposed Budget

No motion needed, just information for review.

Brief Comments from the Treasurer

1. As requested by the IRS, please provide receipts for all expenses other than mileage. It is imperative that we all work within our budgets. 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 the 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 currently as it will be renewed in February of 2027. The Director of Training is responsible for the Zoom account, and the new training platform is, Teachable.
3. It is **crucial** to send all new officials' information to Bruce Bird as soon as possible when received so he may input the new officials in Arbiter. As an Area Director it is your responsibility to make sure provisional tests and new officials test scores are reported to CHSAA and CVOA's Secretary/Treasurer. As of this treasurer's publication, all area directors are doing a fantastic job notifying Bruce Bird and Deb County of their new officials.
4. Any individual who has the desire to go non-participating must do so by the annual closing test date. No refunds are given after the test date.
5. If a member from another state wishes to officiate in Colorado, they are required to pay \$15.00 and send the current year reciprocating form to Monica Tillman at CHSAA. As of this treasurer's report, CVOA has now received the 2026-2027 season form from CHSAA. If an official transfers from another state, 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.
6. 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.