

ARTICLE 9

FINANCES

9.1 DUES AND FEES – FULL AND ASSOCIATE

- 9.1.1 The AIA shall be financed by membership dues, participation fees and revenues received or derived from other sources.
- 9.1.2 The revenues of the AIA shall not be used for the benefit of, or be distributed to, its members, officers or other private persons, except that the AIA shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distribution in furtherance of the purpose of the AIA.
- 9.1.3 The AIA Executive Board shall approve and levy annual membership dues and participation fees. Annual increases in membership fees and participation fees shall be limited to be no greater an annual percentage increase than the percentage of increase in “new money” allocated to public schools for “maintenance and operations” by the Arizona State Legislature for that fiscal school year. Membership for the ensuing year must be renewed prior to September 1 of each year. Member schools that do not pay their membership dues, participation fees, athletic mileage and student excess accident (catastrophic) insurance premiums, or make payment arrangements with the AIA Executive Director prior to October 1 will be dropped from membership. Dues, fees, mileage, insurance premiums and a reinstatement fee of \$200.00 must be paid in order to regain membership. The AIA Executive Board may levy an assessment on all schools above and beyond the membership dues and fees with approval of the AIA Legislative Council.
- 9.1.3.1 Membership Dues \$ 2,182.00
- 9.1.3.2 Participation Fees \$ 223.00 per varsity girl, boy or mixed-sex sport.
(Includes 2 NFHS Rule Books per Varsity sport)
- 9.1.3.3 **Legal Defense Recovery Fund** – On an annual basis, the Executive Board shall determine an amount each school shall be billed as a result of legal defense fees incurred over and above the annual budgeted amount approved by the Executive Board. This may be a zero amount. **Emergency Legislation (Ex Brd 5/28/2020)**
- 9.1.3.4 Member or associate member schools not participating in interscholastic athletics shall be assessed one-third (1/3) of the yearly membership dues and one-third (1/3) of the yearly per-student excess accident (catastrophic) insurance premium.
NOTE: The fiscal year of the AIA is July 1 through June 30.
- 9.1.3.4 Dual State AIAAA/NIAAA current annual membership dues per athletic director/athletic administrator per school will be added to the AIA Membership Dues each year. Those funds will then be transferred via check to the AIAAA each September 30th of the current school year.

9.2 ASSESSMENTS

9.2.1 Athletic Mileage

- 9.2.1.1 All AIA member schools shall be assessed an annual fee* to reimburse expenses incurred by the AIA on behalf of the schools for regular season varsity athletic officials' mileage. **(*invoiced seasonally)**
- The assessment shall be computed as follows:
- Amount of varsity officials' regular season mileage paid out totaled.
 - That amount divided by the total number of sports participation fees paid for sports with assigned AIA officials = “one unit” = cost per sport.
 - Participation in those sports totaled by each school.
 - Each school assessed one unit for each of those sports participated in that utilized AIA assigned officials.
 - Example:
 - Total Regular Season Mileage = \$400,000 / 2,000 total sports = \$200 per sport.
 - School with 8 sports = \$1,600 in Regular Season Officials Mileage bill back.

- 9.2.2 Student Excess Accident Insurance - Each member school (full and associate members) shall purchase excess accident (catastrophic) insurance to insure students against injuries sustained while engaged in school sponsored interscholastic sports and activities sanctioned by the AIA during the season of sport or activity as identified in the AIA Constitution and Bylaws. The AIA Executive Board shall determine the insurance carrier for said coverage and notify member schools (full and associate members) of the carrier selected and the premium rate. Each member school shall pay the premium to the AIA office who, in turn, shall send a payment to the insurance carrier to cover the total annual premium for the member schools. It is understood that the AIA and the AIA Executive Board are not agents or representatives of, or in any way affiliated with, said insurance carrier. The insurance carrier shall set the terms and conditions of said coverage and AIA shall not be liable for any claims related to the terms and conditions of said coverage. Demonstration and/or exhibition events (e.g., home run derby, slam dunk competition, three point shooting competition, closest to the pin competition, etc.) are not considered "sports and activities sanctioned by the AIA" and will not be covered by the catastrophic insurance referenced in this bylaw.

Arizona Interscholastic Association, Inc.
2020-21 Budget
as approved by AIA Executive Board 5/18/2020

	<u>Jul '20 - Jun 21</u>	
Ordinary Income/Expense		
Income		
Athletic Income		
Membership Dues	594,954.00	
Student Program Fees	1,014,204.00	
Ticket Sales	2,510,250.00	
STATE Tournament Entry Fees	162,000.00	
Entry Fees-Non-Athletic Act.	7,500.00	
Membership Reimbursable	1,343,500.00	
Sales-Publications	250.00	
Officials Department	607,700.00	
RefPay - Income	5,500,000.00	
Sponsorship & Other Support Inc	1,151,000.00	
Grants	80,000.00	
Other Income	17,600.00	
In-Kind	225,000.00	
Gross Income	<u>\$ 13,213,958.00</u>	
Expense		
Payroll Expenses		
Wages	1,730,500.00	
Accrued Compensated Absence	75,000.00	
Payroll Taxes	167,250.00	
Benefits/WorkComp/Payroll Process	363,300.00	
Occupancy	110,500.00	
Telephone	32,500.00	
Postage & Shipping	8,500.00	
Printing & Publication	30,000.00	
Int. Business/Media/PR/Mrktng	998,000.00	
Office Expenses	59,100.00	
Permits, Licenses, Fees	500.00	
Dues and Subscriptions (28,350 pass thru)	33,850.00	
Professional/Outside Services	116,600.00	
Committees/Conf/Mtgs/Staff	77,500.00	
Ex. Board Meetings/Expenses	34,000.00	
Insurance (\$661k pass thru)	768,144.00	
Promotional	5,500.00	
Donations / Sponsorships	5,000.00	
Depreciation	75,000.00	
Bad Debt Expense	2,500.00	
Commissioner of Officials	10,000.00	
Area Commissioners	67,500.00	
Officials Dept Expense	120,750.00	
State Tournament Fees & Mileage	350,000.00	
OFCL Mileage Regular Season	615,000.00	
RefPay	5,500,000.00	
Workers Comp - OFCL&Tourn	9,500.00	
Tournament Support (30k pass thru)	253,000.00	
Tournament Employee ER Expense	20,000.00	
Tournament Site Expenses	1,075,100.00	
Tourn/Member Adj - incidental	2,000.00	
Awards	135,000.00	
Additional Tournament Exp (IK)	225,000.00	
Membership-Net Distribution	50,000.00	
Total Expense	<u>\$ 13,126,094.00</u>	
Other Income/Expense		
Other Income - Banking	14,750.00	
Other Expense - Banking	15,000.00	
Net Transfer to Reserve	<u>\$ 87,614.00</u>	pass thru

