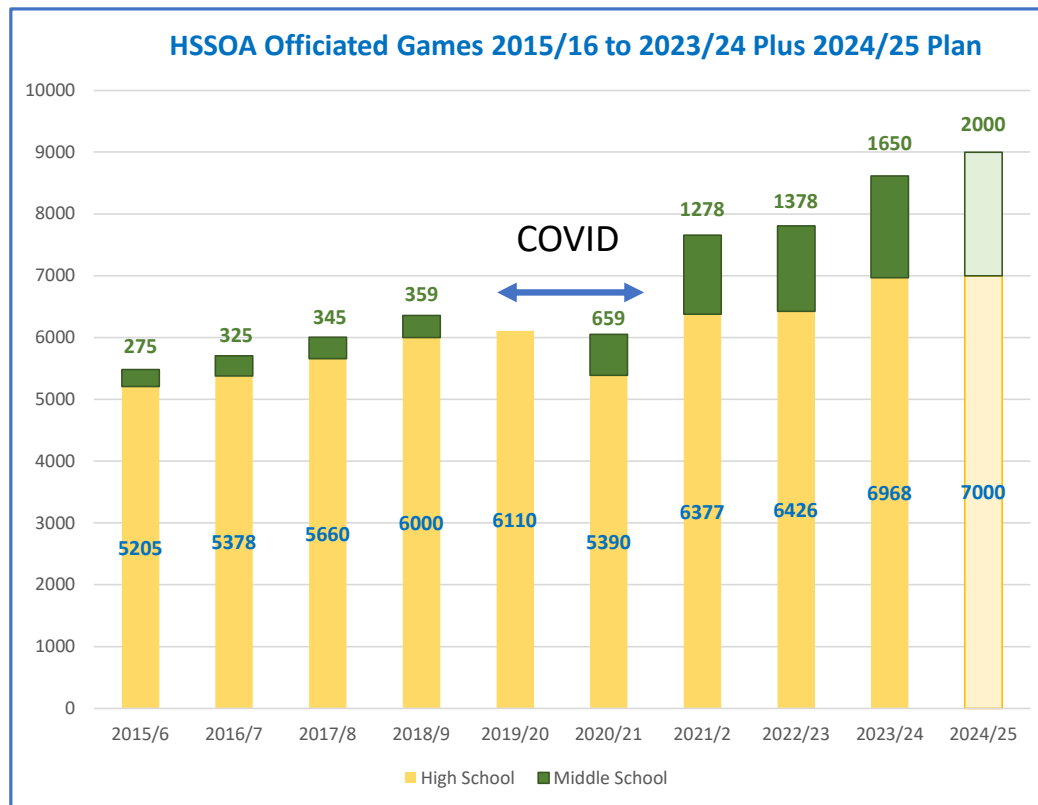


# HSSOA Finance & TASO Information

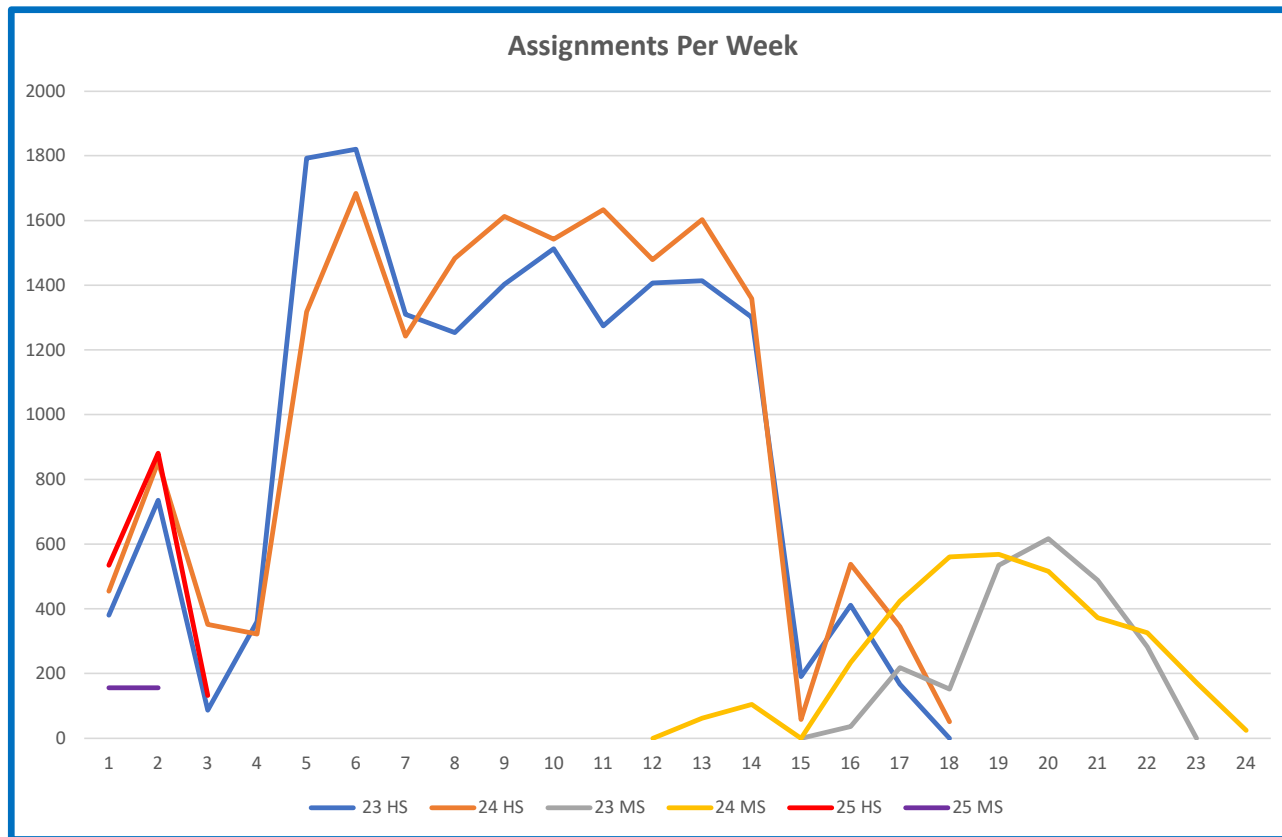
December 2024

# HSSOA Is Planning For 9,000 Games



- Total of 8,618 games last season was a HSSOA record, 814 games more than the 7,804 in 2022/3, up 10.4%.
- 6,968 high school games was an 8% increase versus last season and 1650 middle school was a 19.7% increase.
- Over 300 middle school games were cancelled and not replayed in April and May due to intense weather events.
- Major growth came in scrimmage and Varsity games.
- 84 Alvin Middle School games played prior to High School kick off this season.

# Assignments Continue To Increase

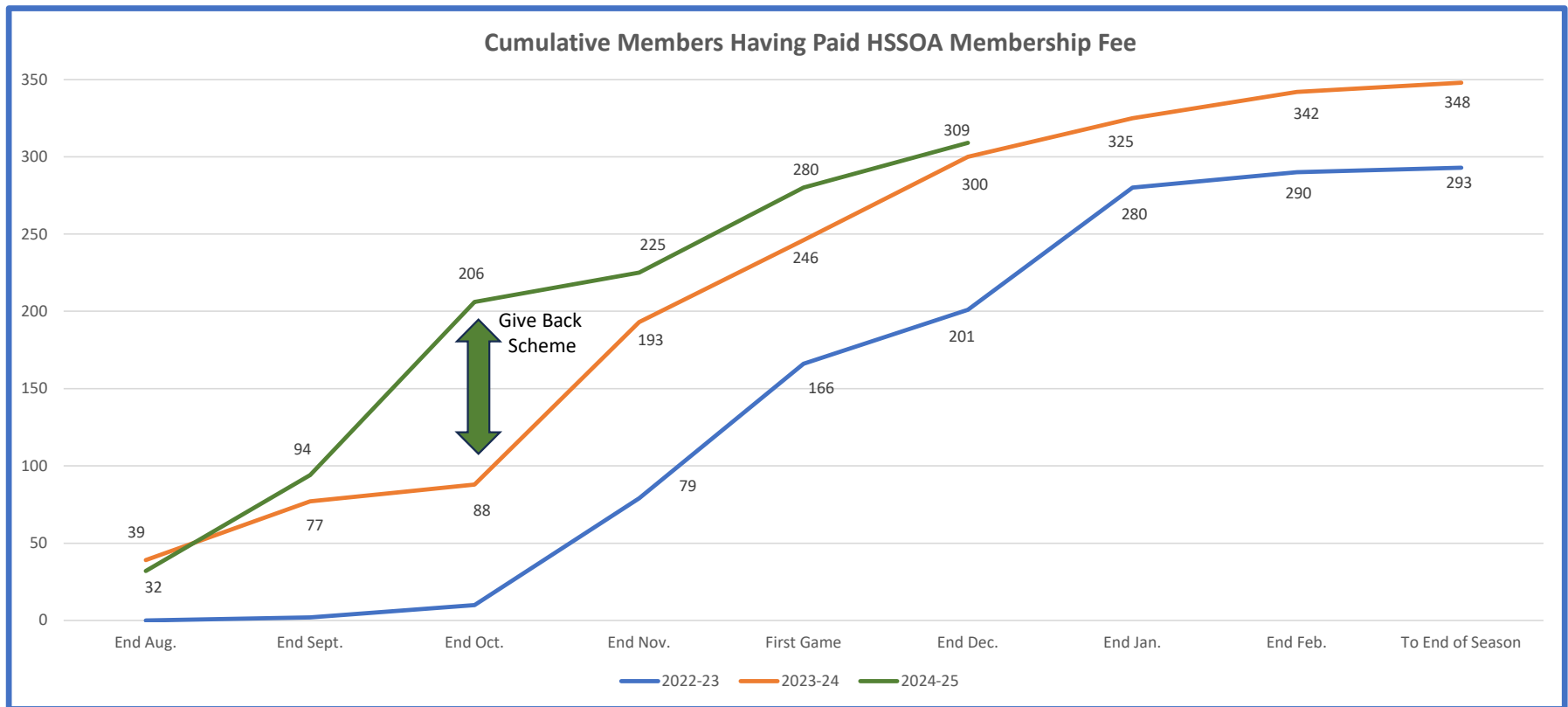


20,000 assignments passed for the first time in 2023-24.

184 Middle School assignments in run up to season beginning.

High School games in Assignr for first few weeks of the season slightly above last seasons rate with timing adjustments for holidays.

# Member Payments Received – 12/31/2024



# HSSOA Bank Balance

End of Month	Balance \$	Change \$
August 1 <sup>st</sup>	66,437	-
September 1 <sup>st</sup>	65,124	-1,313
October 1 <sup>st</sup>	70,759	+5,635
November 1 <sup>st</sup>	78,227	+7,468
December 1 <sup>st</sup>	91,445	+13,218
December 31 <sup>st</sup>	101,726	+10,281

- Seven previously suspended referees have paid their outstanding amounts.
- No payments to assignors were made in December, first will be in early January.

# Current P&L For 2024/5 Season

	2024/25 Plan \$k	Actual June-Dec \$k
Income From Members	+111,200	+41,565
Other Income/Costs	-30,000	-16,000
Gross Income	+81,200	+25,565
Payments To Assignors	-85,000	-7,718
Chapter Expenses	-16,800	-6,841
Net Operating Income	-20,600	+11,006
Non-Operating Expenses	-2,200	-737
Escheat Payment	-1,300	-1,159
Bad Debt Write Off	-3,000	-365
Net Profit	-27,100	+8,745

- First six months of the financial year shown for information versus the planned full year budget.
- \$16,000 of Give Back program credits were posted to member accounts. This was \$14,000 less than budgeted for.
- One assignor invoice for last season came in and was paid in June so goes into this year's accounts.
- The 2024 escheat payment to the State of Texas was paid in June and the Assignor system payment of \$2,720 was paid in August.
- Major costs still to be paid will be the seasons assignor fees and the training and mentoring program.

# 2024 Full Year P&L

	2024 Actual \$k
Income From Members	+116,000
Other Income	-16,000
Gross Income	+100,000
Payments To Assignors	-84,369
Chapter Expenses	-9,577
Net Operating Income	+6,054
Non-Operating Expenses	-1,185
Escheat Payment	-1,159
Bad Debt Write Off	-2,190
Net Profit	+1,521

- The HSSOA financial year runs from June to May so there is no budget for the calendar year.
- Annual results are shown here for information.
- The year posted a small profit even with \$16,000 of Give Back program credits being posted to member accounts.
- Chapter expenses remained low but will increase in 2025 given the extensive training and mentoring program now in place.
- The final historic bad debts have been written off though subsequently over a thousand dollars of that has been repaid and is included in the income line.

# Receivables & Payables

Receivables, 12/31/24	\$	Credits
Active Referees	0	0
Suspended Referees	0	0
Previous Season Referees	0	0
ISD's	0	0
Other	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Notes:

- \$265 written off on 12/31/2024.
- \$650 previously written off was recovered in 2024/5.

Payables, 12/31/24	\$	Credits
Active Members	52,500	10,500
Inactive Members	2,289	458
Escheat 2025	1,165	233
<b>Total</b>	<b>55,954</b>	<b>11,191</b>
<b>Assignors (Paying in Jan.)</b>	<b>6,728</b>	<b>-</b>

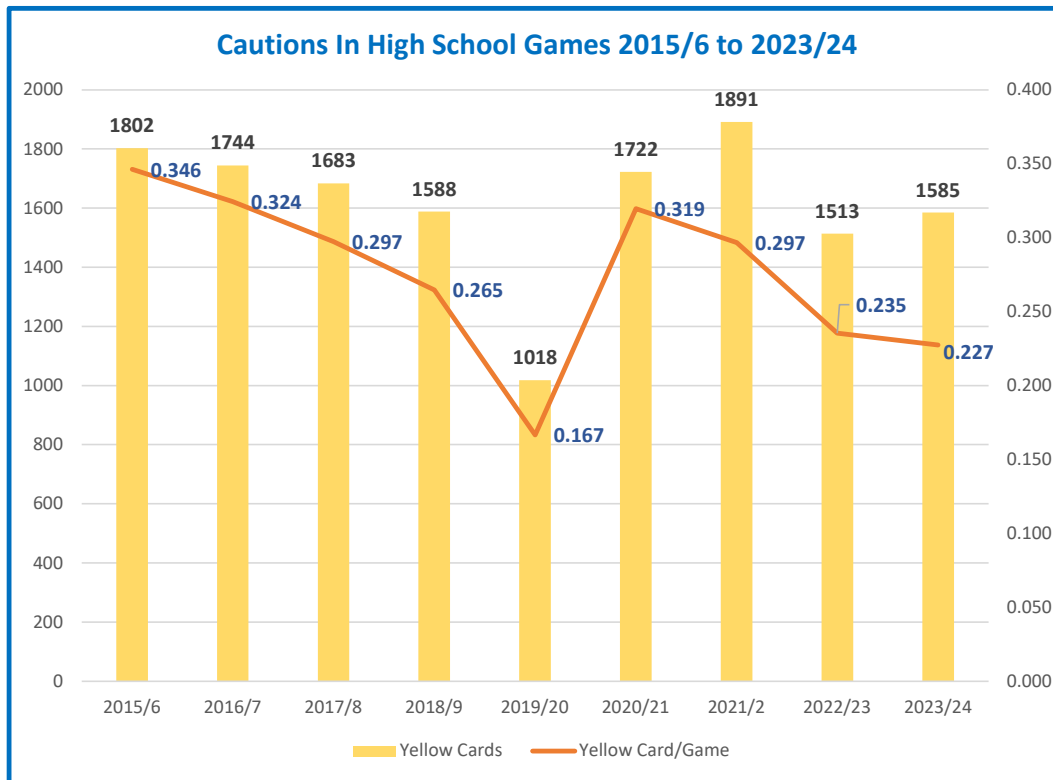
Notes:

- 160 members received the \$100 Give Back Program credit.

Bank Account \$	Member Payables \$	Assignor Payables \$	Net Position \$
101,726	55,954	6,728	39,044

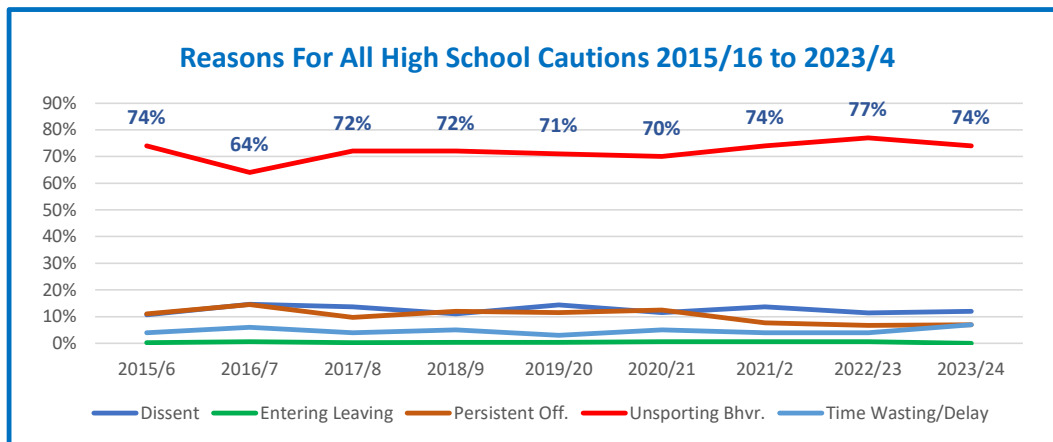


# 2023/4 Saw Cautions Per Game Further Decline



- 2023/24 saw the high school caution rate per game fall for the fourth year running. This was 0.227 cards per game.
- Despite the number of cautions increasing slightly to 1,585 the number of games increased so the average fell.
- This is the second lowest level since 2015/6, 2019/20 being the lowest and appearing a significant outlier from other seasons.

# Reasons For Cautions Remain Very Consistent

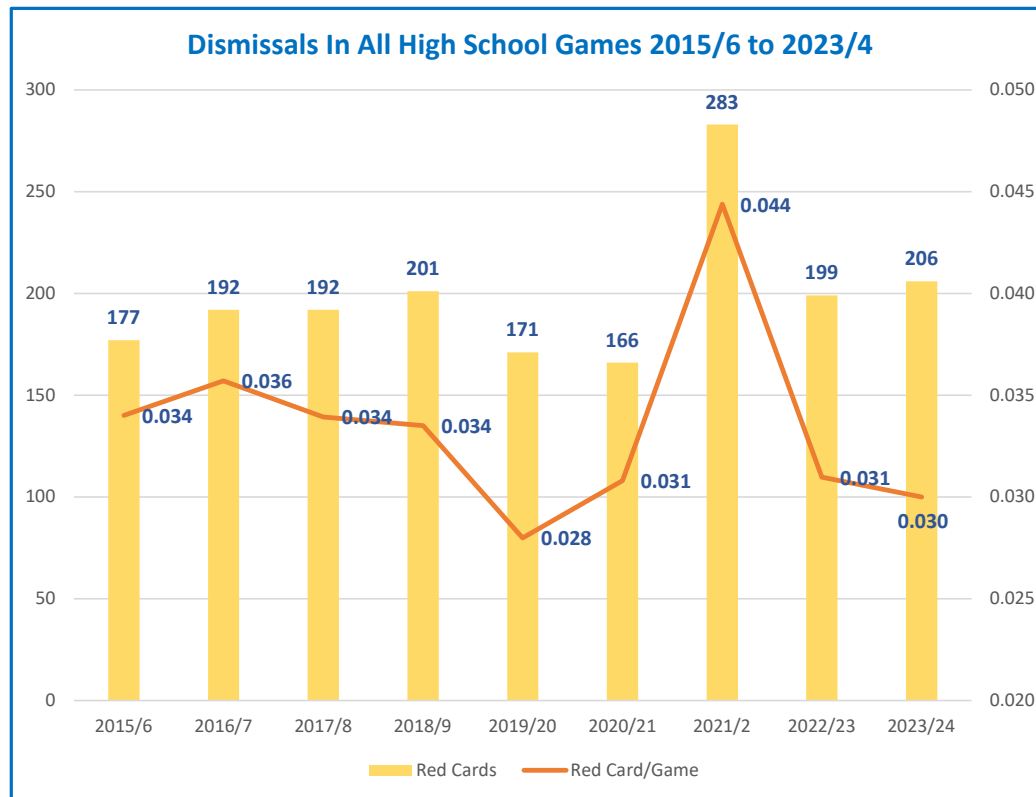


- 2023/24 saw cautions for unsporting behavior (including distance offences) ticked down from 77%, from 74% the previous year, which was the same as 2015/16.
- Dissent, cautions ticked up to 12% as did those for Persistent offences, which ticked up to 7%.
- Entering and leaving the field without permission cautions remain rare, just 7 in the entire season.
- There are minor differences between male and females with males having slightly higher percentages of cautions for unsporting behavior versus female with higher percentages of dissent and persistent offences.

Female	2015/6	2023/4
Dissent	16%	15%
Game Delay	0%	4%
Persistent Off.	11%	8%
Unsport. Bhvr.	73%	73%

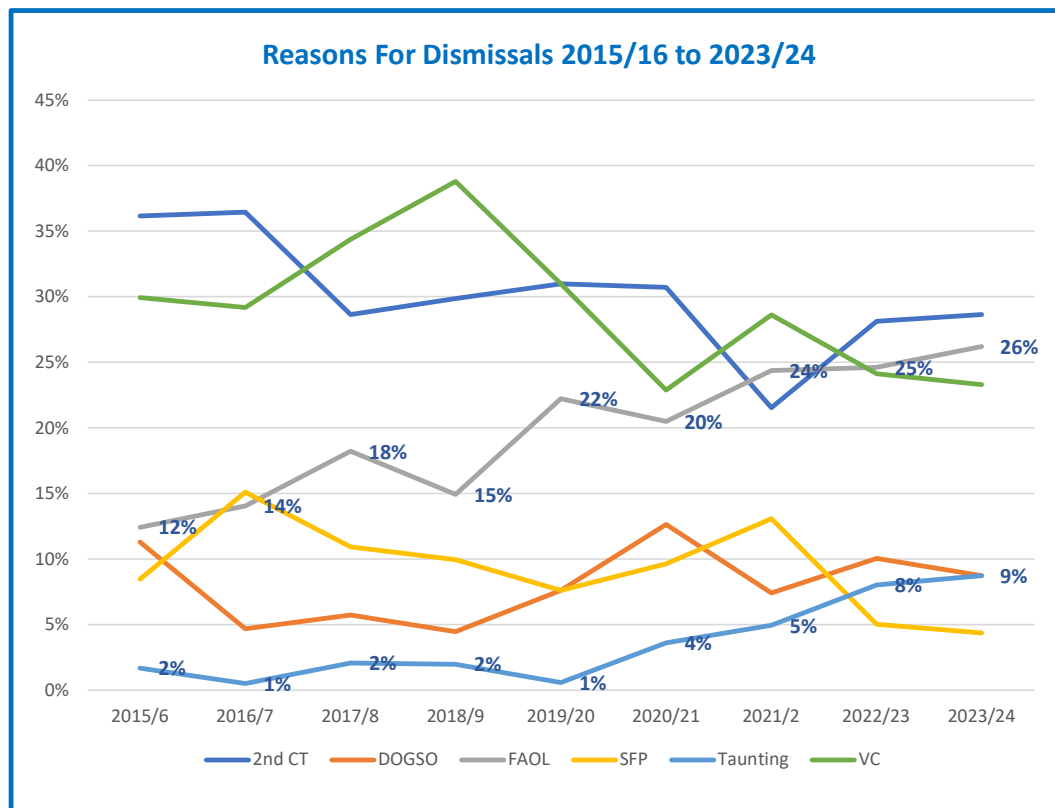
Male	2015/6	2023/4
Dissent	10%	12%
Game Delay	0%	7%
Persistent Off.	11%	7%
Unsport. Bhvr.	79%	74%

# 2023/4 Dismissals Reverted To Average Levels



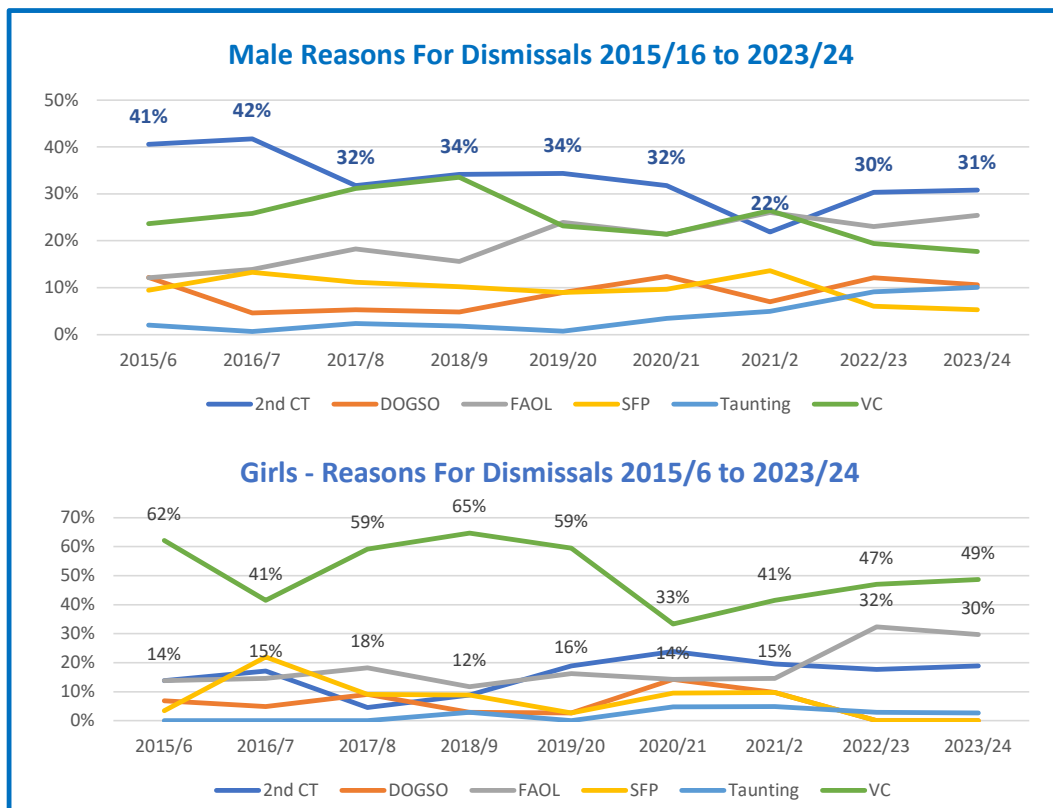
- 2023/24 saw the high school dismissal rate per game fall slightly to its second lowest level since 2015/16.
- Dismissals increased slightly to 206 from 199 last season but the average fell given the increase in games.
- The 2021/2, the first full year after the COVID increase in red cards, 0.044 per game appears to have been a one-off event. There has been a significant decrease in the two years following.

# Dismissal Reasons Are Changing Significantly



- A clear trend continued in 2023/24 with the continued rise of dismissals for foul, abusive and offensive language.
- Over the 8-year period dismissals for foul, abusive and offensive language rose from 12% to 26%.
- Foul, abusive and offensive language shows a clear trend of greater swearing at opponents and officials with the growth starting from the time the COVID pandemic began.
- Dismissals for violent conduct fell to 23%, a historic low.
- Taunting rose to 9%, its highest ever level. This may be partly explained by the greater focus on that in recent years.

# Dismissal Reasons Differ By Gender



- Dismissal reasons differ significantly by gender. Note that female dismissals are only 18% of the total, despite playing 46% of games.
- Though in significant decline, 62% to 49% over the 9-year period violent conduct is far higher for females than males at 18%.
- Foul, abusive and offensive language dismissals by females is 30%, falling slightly but more than double two years previously. For males this fell rose from 23% to 25%.
- Taunting by males hit 10% for the first time, females remained at 3%.
- At 31% and though in long-term decline, males receiving 2<sup>nd</sup> cautions significantly higher than females at 19%.