FINANCE & PERSONNEL COMMITTEE

Committee Members: Andy McCormick (Chair), Jamie King (Vice Chair), Eric Bracy, Wendell Hall, and Matt McLean

Staff: Brad Alford, Karen DeHart, and Tavares Toomer

Agenda Item	Recommendation	Impact Analysis Summary
1. Account Balances and Investment Summary Submitted By: NCHSAA Staff Attachment F&P1 *Will be presented at the Board Meeting.*	Review and discuss the summarized quarterly investment report. NOTE: Representatives of The Fordham Group (Morgan Stanley) will present an overview of the investment accounts to the Board of Directors on November 30, 2026.	**Rationale:** Provides financial transparency and Board oversight of Association investments, supports responsible management of reserve funds, and promotes long-term financial stability and accountability. **Educational Impact:** No direct impact on educational programming or student learning. **Student Safety Impact:** No direct impact on student safety. **Equity Impact**: No direct impact on equitable access to Association programs or services. **Financial Impact:** Provides the Board with an opportunity to review investment performance, assess the financial position of reserve funds, and support responsible long-term financial planning. **Operational and Administrative Impact:** Supports financial transparency, accountability, and ongoing oversight of the Association's investment accounts. **Legal or Compliance Considerations**: Reinforces appropriate financial oversight and alignment with established investment policies and fiduciary responsibilities. **Effective Date:** Discussion Only

Agenda Item	Recommendation	Impact Analysis Summary
2. NCHSAA Investment Policy Statement Submitted By: NCHSAA Staff Attachment F&P2 *Investment Policy Statement provided only to voting members of the Board of Directors.*	Approve revisions to the policy statement.	**Rationale**: As recommended by The Fordham Group, the revisions promote responsible investment management to preserve and grow Association assets, honor donor intent, minimize risk, and ensure long-term financial stability in support of Association programs and operations. **Educational Impact:** Effective investment management helps maintain funding for educational programs and Association operations. **Student Safety Impact:** No direct impact on student safety. **Equity Impact**: No direct impact on equitable access to Association programs or services. **Financial Impact**: Ensures the Association's investment portfolio is managed prudently to support donor intent, sustain programs, promote long-term growth, minimize unnecessary risk, preserve purchasing power, and strengthen long-term financial stability. **Operational and Administrative Impact**: Supports the continued financial sustainability of Association programs and operations through responsible portfolio management. **Legal or Compliance Considerations**: Investment management should remain consistent with donor intent, established investment policies, and applicable fiduciary responsibilities. **Effective Date**: December 1, 2026

Agenda Item	Recommendation	Impact Analysis Summary
3. Audit Report Submitted By: NCHSAA Staff Attachment F&P3 *Draft audit report provided only to voting members of the Board of Directors until completed by Blackman & Sloop, CPAs.*	Approve the 2025-2026 audit (year-end 6/30/2026). NOTE: Representatives of Blackman & Sloop, CPAs will present the audit report to the Board of Directors on November 30, 2026.	**Rationale:** Ensures the Association meets applicable federal and state legal requirements while promoting financial accountability, reducing compliance risks, and protecting the Association's financial stability. **Educational Impact**: Potential funding losses could affect the Association's ability to sustain educational programming and member services. **Student Safety Impact**: No direct impact on student safety. **Equity Impact**: No direct impact on equitable access to Association programs or services. **Financial Impact:** Supports compliance with federal and state laws and helps minimize the risk of financial penalties, liabilities, or funding losses. **Operational and Administrative Impact**: Blackman & Sloop will provide a report to the full Board of Directors to support financial oversight and accountability. **Legal or Compliance Considerations**: Ensures the Association remains compliant with applicable federal and state laws and regulatory requirements. **Effective Date:** December 1, 2026

Agenda Item	Recommendation	Impact Analysis Summary
4. 2026-2027 Operating Budget Submitted By: NCHSAA Staff Attachment F&P4	A. Review revenues and expenditures to-date. B. Approve the 2026-2027 Annual Operating Budget.	**Rationale:** Provides the financial resources necessary to sustain NCHSAA operations, championships, fundraising initiatives, member services, and educational programs while supporting the Association's overall mission. **Educational Impact**: Supports championships, programs, leadership development, and educational opportunities for coaches, athletic administrators, student-athletes, and member schools. **Student Safety Impact**: Supports Association programs and services that promote the overall well-being and safety of student-athletes. **Equity Impact**: Impacts all member schools through the equitable administration and delivery of Association programs and services. **Financial Impact**: Budgeted revenue of $4,877,900 and budgeted expenses of $5,909,079, resulting in a projected operating deficit of $1,031,179. **Operational and Administrative Impact:** Provides funding for essential Association operations, including administration, championships, fundraising, member services, and program delivery. **Legal or Compliance Considerations**: Supports the Association's ability to meet applicable financial, contractual, and regulatory obligations. **Effective Date**: Retroactive to July 1, 2026

Agenda Item	Recommendation	Impact Analysis Summary
5. 2025-2026 Final Sports Comparison Submitted By: NCHSAA Staff Attachment F&P5 *Will be presented at the Board Meeting.*	Discuss finalized sports comparisons from 2025-2026 year versus previous years.	**Rationale:** Provides an opportunity to review and evaluate finalized sports data from the 2025–2026 school year compared to previous years to identify trends, measure participation and growth, and support informed decision-making. **Educational Impact:** Provides historical data to support evaluation and improvement of athletic programs and student participation. **Student Safety Impact:** Helps identify participation trends that may inform student-athlete safety initiatives and program oversight. **Equity Impact:** Supports comparisons across sports and member schools to identify participation trends and potential disparities. **Financial Impact:** Provides data to assist with budgeting, resource allocation, and future program planning**.** **Operational and Administrative Impact:** Supports strategic planning, program evaluation, and data-driven decisions regarding NCHSAA sports and championships. **Legal or Compliance Considerations:** Provides historical information to support reporting, documentation, and compliance with applicable Association requirements. **Effective Date:** Discussion Only

Agenda Item	Recommendation	Impact Analysis Summary
6. Officials Pay Structure/Plan Submitted by: Elbert Lassiter, North State Football Officials Association Attachment F&P6 *Also on Review & Officiating Committee Agenda*	Discuss long term plan (3-5 years) for officials' compensation.	**Rationale:** To provide a framework for evaluating compensation, addressing increases over time, and recognizing the value, commitment, and contributions of officials across all sports. **Educational Impact**: None **Student Safety Impact**: None **Equity Impact**: None **Financial Impact**: None **Operational and Administrative Impact**: None **Legal or Compliance Considerations**: None **Effective Date:** Discussion Only
7. Wrestling and Basketball Regional Supervisor Assigning Fees Submitted by: Elbert Lassiter, North State Football Officials Association Attachment F&P7 *Also on Review and Officiating Committee Agenda*	Discuss current fee structure.	**Rationale:** To clarify assigning fees in sports with men and women playing in the same sport season. **Educational Impact**: None **Student Safety Impact**: None **Equity Impact**: None **Financial Impact**: None **Operational and Administrative Impact**: None **Legal or Compliance Considerations**: None **Effective Date:** Discussion Only

Agenda Item	Recommendation	Impact Analysis Summary
8. Changes to Handbook, Game Fees and Other Items Submitted by: Don Johnson, Officials Advisory Council Attachment F&P8 *Also on Review & Officiating Committee Agenda*	Revise officials' compensation and game administration policies by: • Establishing a flat-rate fee of $87 per game for all lacrosse officials, regardless of crew size. • Establishing a flat-rate fee of $69 per game for all junior varsity soccer officials. • Requiring the use of five-person officiating crews for junior varsity football contests. • Granting lifetime passes to officials with 25 or more years of service in recognition of their contributions. • Establishing consistent junior varsity game lengths across all member schools. • Increasing the varsity football officiating fee to $130 per game. • Increasing the lacrosse officiating fee to $95 per game and eliminating crew-size compensation differentials.	**Rationale:** Address primary issue of game fees that is of high concern to officials **Educational Impact**: None **Student Safety Impact:** None **Equity Impact:** None **Financial Impact**: Summary is given on attached word document. **Operational and Administrative Impact**: None **Legal or Compliance Considerations**: None **Effective Date**: Beginning of the next applicable sport season.
9. A. Officials Pay for Flag Football, Volleyball, Lacrosse, Soccer, and Swimming and Diving **B. Increase for All Officials**	A. Increase officiating fees for: Flag Football • $75 per official per game • $93 per official for in-season tournaments • $93 per official for conference tournaments and playoff rounds 1–2 • $104 per official for playoff rounds 3–5	**Rationale:** This fee increase alignment begins to address the equity issue between all sports. It also begins to align the playoff fees for sports. **Educational Impact:** None **Student Safety Impact:** None **Equity Impact:** None **Financial Impact:** Flag an addition $75 per game total. For Lacrosse an additional $24 per game total. Volleyball and additional 6 per official per match. **Operational and Administrative Impact:** None

Agenda Item	Recommendation	Impact Analysis Summary
Submitted By: Elbert Lassiter, North State Football Officials Association Attachment F&P9 *Also on Review & Officiating Committee Agenda*	• $110 per official for State Finals Volleyball • $75 per official per match, including line judges • $93 per official for in-season tournaments, including line judges • $93 per official for conference tournaments and playoff rounds 1–2 • $104 per official for playoff rounds 3–5 • $110 per official for State Finals • All postseason rates include line judges Lacrosse • $85 per official per game for a 3-person crew • $97 per official per game for a 2-person crew • $93 per official for playoff rounds 1–2 • $104 per official for playoff rounds 3–5 • $110 per official for State Finals Soccer • $85 per official per game • $93 per official for playoff rounds 1–2 • $104 per official for playoff rounds 3–5 • $110 per official for State Finals Swimming and Diving	**Legal or Compliance Considerations**: None **Effective Date**: 2027-2028 School Year

Agenda Item	Recommendation	Impact Analysis Summary
	• $75 per official per regular season meet • $93 per official for Regional Meets • $110 per official for State Finals B. Increase all officiating fees by 5%, excluding sports listed in agenda item 8A, if approved.	
10. Personnel Attachment F&P10	Discuss personnel updates and changes since the Spring 2026 meeting.	**Rationale**: Provides the Board with updates regarding employee and employment status to maintain transparency and ensure appropriate oversight of staffing matters. **Educational Impact:** Supports continuity of services and programs that benefit member schools, coaches, and student-athletes. **Student Safety Impact:** No direct impact on student safety. **Equity Impact**: Promotes consistent and fair employment practices. **Financial Impact**: Employment changes may impact personnel expenses, benefits, and overall budget planning. **Operational and Administrative Impact**: Keeps the Board informed of staffing changes, organizational needs, and workforce planning. **Legal or Compliance Considerations**: Ensures employment matters are handled in accordance with applicable federal and state employment laws, regulations, and Association policies. **Effective Date:** Discussion Only