

**ORANGE COUNTY FOOTBALL OFFICIALS ASSOCIATION
FINANCIAL STATEMENT
AS OF DECEMBER 31, 2014**

INCOME

Membership Dues (246 Members)	33,070.00
Membership Late Fees	300.00
Total Membership Income	33,370.00
Other Income	
Passing League (3 Events - Dana Hills, Edison, Los Amigos)	2,250.00
Redding Guide Books (82 @ \$20.00)	1,640.00
Rule Book Packets Sold (LA & Foothill-Citrus Units, etc)	564.44
Total Other Income	4,454.44
Total Income	37,824.44

EXPENSES

CFOA (1st Half of Instructional Kit)	4,160.00
CNA Surety (Surety Bond Renewal)	150.00
Paul Caldera (2014 Arbiter Renewal Fees)	1,559.00
PayPal Expenses (Registration & Books)	1,088.58
Register of Charitable Trust	25.00
Saddleback Unified School District (Facility Deposit)	50.00
NASO-ON Renewal Fees	99.00
Mark Andrews (Supplies)	68.33
Chad Wilson (Supplies, Study Guides, Gift Cards, Copying)	2,553.58
Ricky Loya (Late Fee Reimbursement)	50.00
Dewey Marine (Registration Refund)	130.78
Mena Guirguis (Registration Refund)	100.20
Michael Fooks (Registration Refund)	150.20
CFOA (2nd Half of Instructional Kits)	4,160.00
Paul Caldera (1st Half Assignor Fees / Arbiter Add Admin)	7,785.00
Wally Wong (Registration Refund)	150.20
Larry Clanton (Liability Insurance Reimbursement)	2,092.00
Paul Caldera (Passing League Direct Expenses)	155.72
Agile Sports Technologies (Hudl Renewal)	800.00
Chad Wilson (Copying)	74.82
Larry Clanton (D&O Ins Renewal/Shipping cst/Website Renwl)	776.19
Larry Clanton (Buena Park Trophy Awards)	378.35
Frank Wemer (Gift Cards for Meeting Location Staff)	160.00
Newport Rib Company (All Star Officials Dinner)	171.85
Saddleback Unified School District (Facility Use)	38.00
Paul Caldera (2nd Half Assignor Fees)	7,750.00
Chad Wilson (Instructor Fee)	1,250.00
Larry Clanton (Secretary/Treasurer Fee)	1,000.00
Steve Heyman (Ratings Chair Fee)	500.00
Mark Andrews (Webmaster Fee Split)	250.00
Andrew Lambert (Webmaster Fee Split)	250.00
Total Expenses	37,926.80
Income (loss) for 2014	-102.36

BANK ACCOUNTS

Wells Fargo Regular Checking Account	27,218.99
PayPal Account	0.00
<u>Cash Balance at 11/30/14</u>	<u>27,218.99</u>
Wells Fargo Regular Checking Account	16,218.99
Paypal Account	0.00
<u>Cash Balance at 12/31/14</u>	<u>16,218.99</u>
<u>Wells Fargo Account</u>	
Bank Balance at 12/31/14	17,293.99
Book Balance at 12/31/14	16,218.99
Difference Bank to Book	1,075.00
<u>Outstanding Checks</u>	
Ck#4436 - Register of Charitable Trust	25.00
Ck#4441 - Ricky Loya	50.00
Ck#4460 - Steve Heyman	500.00
Ck#4461 - Andrew Lambert	250.00
Ck#4462 - Mark Andrews	250.00
Total	1,075.00
DIFFERENCE	0.00



ORANGE COUNTY
FOOTBALL OFFICIALS' ASSOCIATION

Statement of Receipts and Disbursements / Cash Basis
For the Year Ended December 31, 2014

INCOME:

Dues & Other Income \$ 37,824.44

EXPENSES:

Awards 378.35
Bank Charges .00
Dues .00
Fees:
Arbiter 1,594.00
Assignor 15,500.00
Instructional Chairman 1,250.00
Observers .00
Rating Chairman 500.00
Secretary/Treasurer 1,000.00
Webmaster 500.00
HUDL Fees 800.00
Instructional Kits 8,320.00
Insurance 2,627.00
Meeting Expenses 1,401.72
Miscellaneous:
All-Star Game Dinner 171.85
Speaker Fees .00
PayPal Commission Fees 1,088.58
Postage and Printing 264.10
Redding Study Guides 1,800.30
Refunds 581.38
Website 149.52

Total Expenses 37,926.80

NET PROFIT/(LOSS) (102.36)

Cash Balance December 31, 2013 16,321.35

Cash Balance December 31, 2014 \$ 16,218.99

OCFOA
Balance Sheet
As of December 31, 2014

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Bank	16,218.99
Total Checking/Savings	<u>16,218.99</u>
Total Current Assets	<u>16,218.99</u>
TOTAL ASSETS	<u>16,218.99</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	17,862.65
Unrestricted Net Assets	-1,541.30
Net Income	-102.36
Total Equity	<u>16,218.99</u>
TOTAL LIABILITIES & EQUITY	<u>16,218.99</u>

OCFOA
Profit & Loss
 January through December 2014

	Jan - Dec 14
Income	
Membership Income	
Dues	33,070.00
Late Fees	300.00
Total Membership Income	33,370.00
Other Income	
Redding Guide Books	1,640.00
Passing League	2,250.00
Rule Books / Packets	564.44
Total Other Income	4,454.44
Total Income	37,824.44
Expense	
Business Expenses	
Awards	378.35
Insurance - D&O	575.00
Insurance - General Liability	1,902.00
Insurance - Surety Bond	150.00
Other Costs	124.00
Secretary/Treasurer Fee	1,000.00
Webmaster Fee	500.00
Website Fees	149.52
Total Business Expenses	4,778.87
Game Assignments	
All Star Game Dinner	171.85
Arbiter Fees	1,594.00
Assignor Fees	15,500.00
Total Game Assignments	17,265.85
Instructional	
CFOA Rule Book Packets	8,320.00
Facility Meeting Charges	248.00
Gift Cards	460.00
HUDL Fees	800.00
Instructional Chairman Fee	1,250.00
Postage, Mailing Service	51.67
Printing and Copying	88.43
Study Guides	1,800.30
Supplies	693.72
Total Instructional	13,712.12
Membership Dues	
Member Refunds	581.38
PayPal Charges	1,088.58
Total Membership Dues	1,669.96
Ratings Charges	
Rating Chairman Fee	500.00
Total Ratings Charges	500.00
Total Expense	37,926.80
Net Income	-102.36

OCFOA
Profit & Loss Detail
January through December 2014

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Income								
Membership Income								
Dues								
Deposit	03/31/2014	DEP	PayPal Monthly Me...	Deposit		PayPal	15,010.00	15,010.00
Deposit	04/30/2014		PayPal Monthly Me...	Deposit		PayPal	16,405.00	31,415.00
Deposit	05/31/2014		PayPal Monthly Me...	Deposit		PayPal	1,175.00	32,590.00
Deposit	06/30/2014		PayPal Monthly Me...	Deposit		PayPal	810.00	33,400.00
General Journal	06/30/2014	1	PayPal Monthly Me...	Adjust Late F...		Late Fees	-50.00	33,350.00
General Journal	06/30/2014	2		Adjust Reddin...		Redding Guide...	-1,580.00	31,770.00
Deposit	07/31/2014	DEP	PayPal Monthly Me...	Deposit		PayPal	1,300.00	33,070.00
Total Dues							33,070.00	33,070.00
Late Fees								
Deposit	05/31/2014			Deposit		PayPal	250.00	250.00
General Journal	06/30/2014	1	PayPal Monthly Me...	Adjust Late F...		Dues	50.00	300.00
Total Late Fees							300.00	300.00
Total Membership Income							33,370.00	33,370.00
Other Income								
Redding Guide Books								
General Journal	06/30/2014	2		Adjust Reddin...		Dues	1,580.00	1,580.00
Credit	08/05/2014		Larry Clanton	Cash Receive...		Accounts Paya...	20.00	1,600.00
Deposit	08/25/2014	7628	Larry Clanton	2 Redding Gu...		Wells Fargo B...	40.00	1,640.00
Total Redding Guide Books							1,640.00	1,640.00
Passing League								
Deposit	06/05/2014		Passing League Fee...	Deposit		Wells Fargo B...	750.00	750.00
Deposit	07/23/2014	3075	Edison High Booster...	Edison Passi...		Wells Fargo B...	750.00	1,500.00
Deposit	07/23/2014	330	Los Amigos High Bo...	Los Amigos P...		Wells Fargo B...	750.00	2,250.00
Total Passing League							2,250.00	2,250.00
Rule Books / Packets								
Deposit	08/25/2014	1647	CFOA LA Unit	Purchased 15...		Wells Fargo B...	400.44	400.44
Deposit	08/25/2014	7628	Larry Clanton	1 Packet @ \$...		Wells Fargo B...	39.00	439.44
Deposit	08/29/2014	1005	Foothill Citrus Offici...	5 Packets @ ...		Wells Fargo B...	125.00	564.44
Total Rule Books / Packets							564.44	564.44
Total Other Income							4,454.44	4,454.44
Total Income							37,824.44	37,824.44
Expense								
Business Expenses								
Awards								
Bill	09/25/2014		Larry Clanton	Buena Park T...		Accounts Paya...	346.46	346.46
Bill	09/30/2014		Larry Clanton	Staples Purch...		Accounts Paya...	10.89	357.35
Bill	09/30/2014		Larry Clanton	Irma's Jewelfr...		Accounts Paya...	21.00	378.35
Total Awards							378.35	378.35
Insurance - D&O								
Bill	09/11/2014		Larry Clanton	D&O Insuran...		Accounts Paya...	575.00	575.00
Total Insurance - D&O							575.00	575.00
Insurance - General Liability								
Bill	08/05/2014		Larry Clanton	NASO Gener...		Accounts Paya...	1,402.00	1,402.00
Bill	08/05/2014		Larry Clanton	American Sp...		Accounts Paya...	500.00	1,902.00
Total Insurance - General Liability							1,902.00	1,902.00
Insurance - Surety Bond								
Bill	01/17/2014	68353...	CNA Surety	Surety Bond		Accounts Paya...	0.00	0.00
Bill	01/17/2014	68353...	CNA Surety	Surety Bond		Accounts Paya...	150.00	150.00
Total Insurance - Surety Bond							150.00	150.00
Other Costs								
Bill	03/01/2014	14070...	Franchise Tax Board	2013 Form 199		Accounts Paya...	10.00	10.00
Bill	03/01/2014	14070...	Register of Charitabl...	EX535657 - A...		Accounts Paya...	25.00	35.00
Deposit	04/04/2014			State Refund		Wells Fargo B...	-10.00	25.00
Bill	06/04/2014	NO20...	NASO - ON	Membership ...		Accounts Paya...	99.00	124.00
Total Other Costs							124.00	124.00
Secretary/Treasurer Fee								
Bill	12/11/2014		Larry Clanton	Secretary/Tre...		Accounts Paya...	1,000.00	1,000.00
Total Secretary/Treasurer Fee							1,000.00	1,000.00

OCFOA
Profit & Loss Detail
January through December 2014

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Webmaster Fee								
Bill	12/31/2014		Andrew Lambert			Accounts Paya...	250.00	250.00
Bill	12/31/2014		Mark Andrews	Webmaster F...		Accounts Paya...	250.00	500.00
Total Webmaster Fee							500.00	500.00
Website Fees								
Bill	09/11/2014		Larry Clanton	Website Ren...		Accounts Paya...	149.52	149.52
Total Website Fees							149.52	149.52
Total Business Expenses							4,778.87	4,778.87
Game Assignments								
All Star Game Dinner								
Bill	10/02/2014		Newport Rib Company	All Star Offici...		Accounts Paya...	171.85	171.85
Total All Star Game Dinner							171.85	171.85
Arbiter Fees								
Bill	01/16/2014	7345	Paul Caldera	2014 Arbiter ...		Accounts Paya...	1,559.00	1,559.00
Bill	07/10/2014	9460	Paul Caldera	Arbiter Sports...		Accounts Paya...	35.00	1,594.00
Total Arbiter Fees							1,594.00	1,594.00
Assignor Fees								
Bill	01/16/2014	7345	Paul Caldera	2014 Arbiter ...		Accounts Paya...	0.00	0.00
Bill	07/23/2014		Paul Caldera	Assignor Fee ...		Accounts Paya...	7,750.00	7,750.00
Bill	12/11/2014		Paul Caldera	2nd Half Assi...		Accounts Paya...	7,750.00	15,500.00
Total Assignor Fees							15,500.00	15,500.00
Total Game Assignments							17,265.85	17,265.85
Instructional								
CFOA Rule Book Packets								
Bill	02/24/2014		CFOA	2014 Instructi...		Accounts Paya...	4,160.00	4,160.00
Bill	07/23/2014		CFOA	Instructional ...		Accounts Paya...	4,160.00	8,320.00
Total CFOA Rule Book Packets							8,320.00	8,320.00
Facility Meeting Charges								
Bill	04/04/2014		Saddleback Valley U...	Facility Use D...		Accounts Paya...	50.00	50.00
Bill	10/08/2014	83II01...	Saddleback Valley U...	Facility Use - ...		Accounts Paya...	38.00	88.00
Bill	10/20/2014		Frank Werner	Los Alisos Int...		Accounts Paya...	160.00	248.00
Total Facility Meeting Charges							248.00	248.00
Gift Cards								
Bill	06/19/2014		Chad Wilson	Starbucks Gif...		Accounts Paya...	260.00	260.00
Bill	08/05/2014		Larry Clanton	Caldera Gift ...		Accounts Paya...	200.00	460.00
Total Gift Cards							460.00	460.00
HUDL Fees								
Bill	09/08/2014		Agile Sports Techno...	Invoice #2470...		Accounts Paya...	800.00	800.00
Total HUDL Fees							800.00	800.00
Instructional Chairman Fee								
Bill	12/11/2014		Chad Wilson	Instructional ...		Accounts Paya...	1,250.00	1,250.00
Total Instructional Chairman Fee							1,250.00	1,250.00
Postage, Mailing Service								
Bill	09/11/2014		Larry Clanton	LA Unit Pack...		Accounts Paya...	51.67	51.67
Total Postage, Mailing Service							51.67	51.67
Printing and Copying								
Bill	06/19/2014		Chad Wilson	126 Copies - ...		Accounts Paya...	13.61	13.61
Bill	09/11/2014		Chad Wilson	Copying		Accounts Paya...	74.82	88.43
Total Printing and Copying							88.43	88.43
Study Guides								
Bill	06/19/2014		Chad Wilson	110 Redding ...		Accounts Paya...	1,800.30	1,800.30
Total Study Guides							1,800.30	1,800.30

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 01/08/15
 Accrual Basis

OCFOA
Profit & Loss Detail
 January through December 2014

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Supplies								
Bill	06/16/2014		Mark Andrews	Corel Video S...		Accounts Paya...	68.33	68.33
Bill	06/19/2014		Chad Wilson	Clasp Envelo...		Accounts Paya...	6.48	74.81
Bill	06/19/2014	1027	Chad Wilson	T-Shirts for P...		Accounts Paya...	419.65	494.46
Bill	06/19/2014		Chad Wilson	Pizza for Mee...		Accounts Paya...	53.54	548.00
Credit	08/05/2014		Larry Clanton	Cash Recvd f...		Accounts Paya...	-10.00	538.00
Bill	08/05/2014		Paul Caldera	Passing Leag...		Accounts Paya...	155.72	693.72
Total Supplies							693.72	693.72
Total Instructional							13,712.12	13,712.12
Membership Dues								
Member Refunds								
Bill	07/09/2014		Ricky Loya	Late Fee Rei...		Accounts Paya...	50.00	50.00
Bill	07/10/2014		Mena Guirguis	Member Regi...		Accounts Paya...	100.20	150.20
Bill	07/10/2014		Michael Fooks	Member Regi...		Accounts Paya...	150.20	300.40
Bill	07/10/2014		Dewey Marine	Member Regi...		Accounts Paya...	130.78	431.18
Bill	07/23/2014		Wally Wong	2014 Registra...		Accounts Paya...	150.20	581.38
Total Member Refunds							581.38	581.38
PayPal Charges								
Deposit	03/31/2014	DEP	PayPal Monthly Me...	Deposit		PayPal	467.62	467.62
Deposit	04/30/2014			Deposit		PayPal	511.43	979.05
Deposit	05/31/2014			Deposit		PayPal	44.07	1,023.12
Deposit	06/30/2014			Deposit		PayPal	25.32	1,048.44
Deposit	07/31/2014	DEP	PayPal Monthly Me...	Deposit		PayPal	40.14	1,088.58
Total PayPal Charges							1,088.58	1,088.58
Total Membership Dues							1,669.96	1,669.96
Ratings Charges								
Rating Chairman Fee								
Bill	12/11/2014		Steve Heyman	Ratings Chair...		Accounts Paya...	500.00	500.00
Total Rating Chairman Fee							500.00	500.00
Total Ratings Charges							500.00	500.00
Total Expense							37,926.80	37,926.80
Net Income							-102.36	-102.36

OCFOA
Profit & Loss Budget vs. Actual
 January through December 2014

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
Income				
Membership Income				
Dues	33,070.00	34,200.00	-1,130.00	96.7%
Late Fees	300.00	250.00	50.00	120.0%
Total Membership Income	33,370.00	34,450.00	-1,080.00	96.9%
Other Income				
Redding Guide Books	1,640.00			
Al Hackney Memorial Fund	0.00	0.00	0.00	0.0%
Passing League	2,250.00			
Rule Books / Packets	564.44	0.00	564.44	100.0%
Other Income - Other	0.00	300.00	-300.00	0.0%
Total Other Income	4,454.44	300.00	4,154.44	1,484.8%
Total Income	37,824.44	34,750.00	3,074.44	108.8%
Expense				
Business Expenses				
Awards	378.35	400.00	-21.65	94.6%
Insurance - D&O	575.00	575.00	0.00	100.0%
Insurance - General Liability	1,902.00	595.00	1,307.00	319.7%
Insurance - Surety Bond	150.00	150.00	0.00	100.0%
Other Costs	124.00	551.04	-427.04	22.5%
Secretary/Treasurer Fee	1,000.00	1,000.00	0.00	100.0%
Webmaster Fee	500.00	500.00	0.00	100.0%
Website Fees	149.52	50.00	99.52	299.0%
Total Business Expenses	4,778.87	3,821.04	957.83	125.1%
Game Assignments				
All Star Game Dinner	171.85	110.00	61.85	156.2%
Arbiter Fees	1,594.00	1,559.00	35.00	102.2%
Assignor Fees	15,500.00	15,500.00	0.00	100.0%
Total Game Assignments	17,265.85	17,169.00	96.85	100.6%
Instructional				
CFOA Rule Book Packets	8,320.00	8,320.00	0.00	100.0%
Facility Meeting Charges	248.00	500.00	-252.00	49.6%
Gift Cards	460.00	300.00	160.00	153.3%
HUDL Fees	800.00	800.00	0.00	100.0%
Instructional Chairman Fee	1,250.00	1,250.00	0.00	100.0%
Postage, Mailing Service	51.67			
Printing and Copying	88.43	436.57	-348.14	20.3%
Speaker Fees	0.00	250.00	-250.00	0.0%
Study Guides	1,800.30	300.00	1,500.30	600.1%
Supplies	693.72			
Total Instructional	13,712.12	12,156.57	1,555.55	112.8%
Membership Dues				
Member Refunds	581.38	500.00	81.38	116.3%
PayPal Charges	1,088.58	1,050.00	38.58	103.7%
Total Membership Dues	1,669.96	1,550.00	119.96	107.7%
Ratings Charges				
Printing & Copying	0.00	82.73	-82.73	0.0%
Rating Chairman Fee	500.00	500.00	0.00	100.0%
Total Ratings Charges	500.00	582.73	-82.73	85.8%
Total Expense	37,926.80	35,279.34	2,647.46	107.5%
Net Income	-102.36	-529.34	426.98	19.3%

OCFOA
Profit & Loss Prev Year Comparison
January through December 2014

	Jan - Dec 14	Jan - Dec 13	\$ Change	% Change
Income				
Membership Income				
Dues	33,070.00	33,635.00	-565.00	-1.7%
Late Fees	300.00	0.00	300.00	100.0%
Total Membership Income	33,370.00	33,635.00	-265.00	-0.8%
Other Income				
Redding Guide Books	1,640.00	0.00	1,640.00	100.0%
Al Hackney Memorial Fund	0.00	607.24	-607.24	-100.0%
Passing League	2,250.00	0.00	2,250.00	100.0%
Rule Books / Packets	564.44	304.16	260.28	85.6%
Other Income - Other	0.00	85.00	-85.00	-100.0%
Total Other Income	4,454.44	996.40	3,458.04	347.1%
Total Income	37,824.44	34,631.40	3,193.04	9.2%
Expense				
Business Expenses				
Awards	378.35	622.10	-243.75	-39.2%
Insurance - D&O	575.00	575.00	0.00	0.0%
Insurance - General Liability	1,902.00	595.00	1,307.00	219.7%
Insurance - Surety Bond	150.00	150.00	0.00	0.0%
Other Costs	124.00	551.04	-427.04	-77.5%
Secretary/Treasurer Fee	1,000.00	1,000.00	0.00	0.0%
Webmaster Fee	500.00	500.00	0.00	0.0%
Website Fees	149.52	0.00	149.52	100.0%
Total Business Expenses	4,778.87	3,993.14	785.73	19.7%
Game Assignments				
All Star Game Dinner	171.85	95.60	76.25	79.8%
Arbiter Fees	1,594.00	1,499.00	95.00	6.3%
Assignor Fees	15,500.00	15,000.00	500.00	3.3%
Total Game Assignments	17,265.85	16,594.60	671.25	4.0%
Instructional				
CFOA Rule Book Packets	8,320.00	9,605.00	-1,285.00	-13.4%
Facility Meeting Charges	248.00	487.00	-239.00	-49.1%
Gift Cards	460.00	300.00	160.00	53.3%
HUDL Fees	800.00	800.00	0.00	0.0%
Instructional Chairman Fee	1,250.00	1,250.00	0.00	0.0%
Postage, Mailing Service	51.67	0.00	51.67	100.0%
Printing and Copying	88.43	436.57	-348.14	-79.7%
Speaker Fees	0.00	250.00	-250.00	-100.0%
Study Guides	1,800.30	300.00	1,500.30	500.1%
Supplies	693.72	0.00	693.72	100.0%
Total Instructional	13,712.12	13,428.57	283.55	2.1%
Membership Dues				
Member Refunds	581.38	529.06	52.32	9.9%
PayPal Charges	1,088.58	1,044.60	43.98	4.2%
Total Membership Dues	1,669.96	1,573.66	96.30	6.1%
Ratings Charges				
Printing & Copying	0.00	82.73	-82.73	-100.0%
Rating Chairman Fee	500.00	500.00	0.00	0.0%
Total Ratings Charges	500.00	582.73	-82.73	-14.2%
Total Expense	37,926.80	36,172.70	1,754.10	4.9%
Net Income	-102.36	-1,541.30	1,438.94	93.4%