

Annual Report
to
Norman Board of
Parks Commissioners
2022-2023



NORMAN YOUTH SOCCER ASSOCIATION

Mission Statement

To encourage, promote and stimulate interest and participation in the game of soccer by organizing recreational and competitive soccer teams; developing our players, coaches and referees; promoting sportsmanship; maintaining proper playing facilities; and operating in a financially responsible manner.

Vision

To be the best youth soccer program in Oklahoma

NYSA P.R.I.D.E. (our core values)

Passion

We are enthusiastic about the game of soccer and the NYSA. We are committed to providing a superior soccer experience to our members.

Respect

We honor all aspects of soccer, including coaches, players, teammates, parents, opponents and referees. We demonstrate sportsmanship.

Integrity

Integrity is at the core of everything we do and the promises we make. We speak and act with honesty, never compromising the truth.

Development

Players receive a fun, yet challenging, environment to learn and develop soccer and character skills that help them advance in soccer and life.

Excellence

We focus on long-term growth of our players' technical and tactical skills. We have high aspirations and strive to achieve our maximum potential.

Norman Youth Soccer Association Annual Report 2022-23

1) NARRATIVE OF ALL LEAGUE AND TOURNAMENT ACTIVITY

Leagues

We offer three youth soccer leagues, which currently have about 3,000 participants.

Recreational – We offer this league to boys and girls ages three to eighteen years old. The recreational league consists of the fall and spring seasons. The fall 2023 season begins on September 9th. The next spring season will begin in March 2024. Our under-4 (U4) to U12 teams compete against one another. We offer a traveling recreational league for players U13-19. We have worked with other clubs in the OKC metro area to create this league and provide a recreational atmosphere for our older players.

Academy – We offer this developmental league to U7 to U10 boys and girls. Like our recreational league, anyone can enroll in the Academy league. All Academy players train with professional coaches and compete against Academy teams in other soccer organizations. As players progress and our coaches become more familiar with the players, players train and play games based on comparable ability. NYSA competes in the MAG (Metro Academy Games) for weekly play. Other clubs are also invited to play in this league, games are played at NYSA and metro area fields. Academy teams also participate in about four tournaments each year. The Academy league training sessions began in August and games begin in late August.

Competitive – We offer this league to U11 to U19 boys and girls. Annual tryouts are held in the late Spring/early Summer each year. Accepted players are placed on teams based on ability. All Competitive players train with professional coaches and compete against Competitive teams in other soccer organizations. Our more talented teams compete in leagues that span Oklahoma, North Texas, and South Texas. Competitive teams also participate in about four to eight tournaments each year. The Competitive league training sessions began at the beginning of August. Most competitive league games begin in early September, but the regional premier leagues begin in late August.

Adult – We also offer an adult recreational league for players over 18. This league has about 100 players. The adult league games begin in September.

Tops-This program is for players with special needs. This event is run by NYSA players and parent volunteers. We offer a fall and spring season for these players on Sunday afternoons.

Tournaments

We operate several tournaments as fundraising projects. These tournaments also provide our teams the opportunity to compete in a local venue. Our tournaments include teams from cities outside the Oklahoma City metro, so they provide tax revenue to Norman associated with lodging, meals, and other travel expenditures. The Norman Convention & Visitors Bureau has estimated a \$4.2 million economic impact to the city of Norman from our tournaments.

Norman Regional Hospital Kick or Treat– This is our recreational invitational tournament. It is scheduled for October 28th. We have been growing this tournament. Last year, this tournament hosted teams from NYSA and other soccer organizations. We hope to have more teams this year for the ages of U5-U18.

First Fidelity Bank Classic Cup – This is our competitive invitational tournament. It is scheduled for November 10th-12th. We have been aggressively growing this tournament. Last year, this tournament hosted 186 teams from the NYSA and other soccer organizations.

Norman Youth Soccer Association

Annual Report 2022-23

OSC Celtic Cup – This is our spring competitive tournament. It is scheduled for March 1st-3rd, 2024. This tournament has seen growth each year we have had it. Last year, this tournament hosted 155 teams from the NYSA and other soccer organizations. We hope to have a similar number of teams in next year's tournament.

Camps

We offer several youth camps during the summer for a fee. These camps focus on developing the technical skills and tactical capabilities of campers. The camps are open to youth, but most camp participants are NYSA players. Besides improving player abilities, the camps are a good opportunity for our families to maximize their soccer budgets. For example, campers can receive a quality soccer ball and t-shirt, and camp coaches also offer need-based camp scholarships. Each camp has a lead coach who manages the planning, budgeting, and execution of the camp.

In the past, we have hosted a College Prep camp during the summer. This type of camp is for the purpose of showcasing players' talents and teaching the college recruitment process.

2) ORGANIZATION MISSION STATEMENT AND GOALS

Our mission statement, vision, and core values are presented on page 2 of this report. Broadly, our goals each year are focused on upholding our mission and ensuring our players and parents have a positive experience while participating in our activities and programs. Specific to this year, our goals are focused on five key areas:

- youth player participation,
- Academy program player recruitment and retention,
- parent education,
- recreational development, and
- fundraising.

3) ALL LEAGUE AND TOURNAMENT FEE STRUCTURE

Recreational registration is between \$40 and \$120 per player per season depending on the age group. Academy registration is \$215 per player per year. Academy coaching fees are \$100-105 per month for a 10-month period. Competitive registration is \$300 per player per year. Competitive coaching fees are \$195 per month for a ten-month period. The competitive registration operates on an all-in structure so there are no additional costs for tournaments or leagues. Adult recreational registration is \$80 per player per season. ECRL is a program we offer for our highest-level players. The registration fee is \$300 per player per year. Then there are 10 payments of \$225. The ERCL operates on an all-in structure so there are no additional costs for tournaments or leagues.

Norman Regional Hospital Kick or Treat tournament entry fees are \$250 per team. First Fidelity Bank Classic Cup tournament entry fees range from \$305 to \$720 per team, depending on the age of the team. OSC Celtic Cup Invitational tournament fees are \$305 to \$720 per team. Orthodontics Exclusively 3v3 and 5v5 summer tournament fees range from \$220-\$340.

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4) NUMBER OF GAMES, TEAMS, PLAYERS, TOURNAMENTS AND SCHOLARSHIPS

We expect our Recreational, Academy and Competitive leagues will consist of approximately 300 teams that will play about 2,600 games in each of the Fall 2023 and Spring 2024 seasons. Included below are our player counts for the last three years.

Division	Spring	Fall	Spring	Fall	Spring	Fall
Year	2023	2022	2022	2021	2021	2020
Recreational	2107	1855	2012	1755	1927	1306
Academy	228	216	238	197	185	157
Competitive	469	469	439	439	514	514
Grand Total	2804	2540	2689	2391	2626	1977

We issue approximately \$16,000 in recreational scholarships each year. We issue approximately \$150,000 in academy and competitive scholarships each year. This is an approximate total of \$166,000 in scholarships each year.

5) AGE OF PARTICIPANTS

Youth ages 3 to 18 years old. Adults ages 19 and up.

6) ANNUAL BUDGET

Annual budget is attached.

7) CURRENT RECORD OF OFFICERS WITH PHONE

Board Members

Past President	Ashton Gray	(405)323-1997
President	Chris Vinson*	(405)200-9035
President Elect	Mark Hyde	(405)641-7153
Treasurer	Justin Koller*	(405)835-7086
Secretary	Joe Robertson	(405)618-0133
Players Representative	Jack Carter	(405)317-5362
Community Relations	Carol Dillingham	(405)826-7160
Player Representative	Lauren Stone	(405)205-5732
Player Representative	Brad Thomas	(405)831-9869

*Board members who can authorize expenditures.

Norman Youth Soccer Association Annual Report 2022-23

Employees

Interim Executive Director	Dustin Hooker	(479)659-4353
Administrator	Jessica Knehans*	(405)473-6199
Boys Director	Andres Hurtado	(610)316-7533
Girls Director	Niall Burley	(405)320-8101
Rec Director	Ryan Trudgian	(405)824-1685
Academy Director	Shana Gulikers	(405)323-1846
Complex Director	Steve Gillis*	(405)620-2856

*Staff who can authorize certain expenditures.

8) NAMES OF THOSE RESPONSIBLE FOR MAINTAINING BOOKS AND RECORDS

Justin Koller, Treasurer
Tracy Pelley-Rariden Tax Worx

9) AFFIRMATION THAT ORGANIZATION IS FILING YEARLY TAX RETURNS

The document needed is attached.

Norman Youth Soccer Association, Inc.
Balance Sheet
 As of December 31, 2022

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1007 · RefPay Cash	6,816.10	9,096.03	-2,279.93
1015 · Venmo	595.00	0.00	595.00
1020 · FF Fundraiser Account	18,672.00	6,333.39	12,338.61
1090 · First Fidelity	193,485.73	258,735.94	-65,250.21
Total Checking/Savings	<u>219,568.83</u>	<u>274,165.36</u>	<u>-54,596.53</u>
Total Current Assets	219,568.83	274,165.36	-54,596.53
Fixed Assets			
1500 · Field Equipment & Improvements	184,774.39	184,774.39	0.00
1505 · Soccer Complex Improvements	380,849.10	380,849.10	0.00
1506 · Administrative Building	35,756.13	35,756.13	0.00
1510 · Office equipment	23,600.73	23,600.93	-0.20
1512 · Office Furniture	5,225.65	5,225.65	0.00
1550 · Less Accumulated Depreciation	-426,737.00	-399,707.45	-27,029.55
Total Fixed Assets	<u>203,469.00</u>	<u>230,498.75</u>	<u>-27,029.75</u>
Other Assets			
1999 · Suspense	8,048.71	0.00	8,048.71
Total Other Assets	<u>8,048.71</u>	<u>0.00</u>	<u>8,048.71</u>
TOTAL ASSETS	<u><u>431,086.54</u></u>	<u><u>504,664.11</u></u>	<u><u>-73,577.57</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2050 · Capital One Visa 3346	3,010.63	25,637.65	-22,627.02
Total Credit Cards	<u>3,010.63</u>	<u>25,637.65</u>	<u>-22,627.02</u>
Other Current Liabilities			
2053 · Income Taxes Payable	0.00	1,741.00	-1,741.00
2057 · Insurance Settlement - Equip	0.00	16,085.90	-16,085.90
2060 · Payroll Liabilities	0.00	64.79	-64.79
2117 · FICA Tax Payable	-747.08	0.00	-747.08
2120 · State Withholding Tax Payable	0.00	-262.00	262.00
Total Other Current Liabilities	<u>-747.08</u>	<u>17,629.69</u>	<u>-18,376.77</u>
Total Current Liabilities	<u>2,263.55</u>	<u>43,267.34</u>	<u>-41,003.79</u>
Total Liabilities	2,263.55	43,267.34	-41,003.79

+ 747.08
431,834.62

Norman Youth Soccer Association, Inc.
Balance Sheet
As of December 31, 2022

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>	<u>\$ Change</u>
Equity			
3000 · Fund balance - beginning	603,307.53	603,307.53	0.00
3900 · Retained Earnings	-155,660.71	-49,590.44	-106,070.27
Net Income	-18,823.83	-92,320.32	73,496.49
Total Equity	<u>428,822.99</u>	<u>461,396.77</u>	<u>-32,573.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>431,086.54</u></u>	<u><u>504,664.11</u></u>	<u><u>-73,577.57</u></u>

+ 1147.00

431,834.62

Statement of Operations
FY 2022-2023 Budget

	FY22-23 Budget			FY21-22 Budget					
	Total	Fall	Spring	Summer	Total	Fall	Spring	Summer	Diff
1	Recreational Program:		1,713	1,993		1,713	2,000	445	
2	Registration Revenue	\$ 349,185	\$ 161,805	\$ 187,380	\$356,400	\$150,775	\$173,720	\$ 31,905	\$ (7,215)
3	Field use fees	\$ -	-	-	\$0	-	-	-	\$ -
4	Registration costs	\$ (20,880)	(15,605)	(5,275)	-\$21,671	-18,251	-3,420		\$ 791
5	Referee costs	\$ (54,945)	(27,045)	(27,900)	-\$67,382	-28,548	-28,802	(10,032)	\$ 12,437
6	Recreational Director Costs	\$ (59,000)	(29,500)	(29,500)	-\$72,000	-36,000	-36,000		\$ 13,000
7	Other costs	\$ (1,000)	(500)	(500)	-\$1,500	-500	-500	(500)	\$ 500
8	Recreational operating income	213,360	89,155	124,205	-\$193,847	45,770	110,809		\$ 407,207
9	Academy Program:		200	218		187	218		\$ -
10	Registration Revenue	\$ 36,900	35,400	1,500	28,830	31,160	2,520		\$ 8,070
11	Coach & field training fees	\$ 172,265	82,620	89,645	161,245	73,890	86,940		\$ 11,020
12	Winter Futsal Registration Fees	\$ 10,000	10,000	-	25,000	25,000	-		\$ (15,000)
13	Coaching and Academy Director costs	\$ (216,855)	(108,428)	(108,428)	-248,900	-124,450	-124,450		\$ 32,045
14	Registration costs	\$ (8,759)	(5,307)	(3,453)	-2,655	-2,319	-336		\$ (6,104)
15	Referee costs	\$ (14,515)	(7,565)	(6,950)	-19,425	-11,300	-8,125		\$ 4,910
16	Winter Futsal Costs	\$ (8,000)	(8,000)		-8,000	-8,000			\$ -
17	Other costs	\$ (2,000)	(1,000)	(1,000)	-4,000	-2,000	-2,000		\$ 2,000
18	Academy operating income	(30,964)	(2,279)	(28,685)	-63,896	-10,384	-34,696		\$ 32,932
19	Competitive Program:		279	279		447	508		\$ -
20	Registration Revenue	\$ 67,375	67,375	-	104,140	101,220	2,920		\$ (36,765)
21	Club Competitive Fees Revenue	\$ 477,750	238,875	238,875	605,900	296,000	309,900		\$ (128,150)
22	Registration costs	\$ (24,997)	(15,607)	(9,391)	-13,042	-12,394	-648		\$ (11,955)
23	Coaching and Competitive Directors costs	\$ (244,700)	(122,350)	(122,350)	-627,250	-313,625	-313,625		\$ 382,550
24	Referee costs	\$ (24,200)	(14,320)	(9,880)	-28,675	-18,500	-10,175		\$ 4,475
25	All-In costs	\$ (122,590)	(79,684)	(42,907)	-120,000	-96,000	-24,000		\$ (2,590)
26	Other costs	\$ (6,500)	(3,250)	(3,250)	-9,000	-4,500	-4,500		\$ 2,500
27	Competitive operating income	122,138	71,040	51,098	-87,927	-13,475	728		\$ 210,065
28	Boys ECRL Program:		92	92		NA	NA		\$ -
29	Registration Revenue	\$ 19,800	19,800						\$ 19,800
30	Club RL Fees Revenue	\$ 162,000	81,000	81,000					\$ 162,000
31	Registration costs	\$ (8,786)	(5,143)	(3,643)					\$ (8,786)
32	Coaching and Competitive Directors costs	\$ (135,128)	(67,564)	(67,564)					\$ (135,128)
33	Referee costs	\$ (8,865)	(6,895)	(1,970)					\$ (8,865)
34	All-In costs	\$ (51,000)	(33,150)	(17,850)					\$ (51,000)
35	Other costs	\$ -	-	-					\$ -
36	Competitive operating income	(21,979)	(11,952)	(10,027)					\$ (21,979)
37	Girls ECRL Program:		92	92		NA	NA		\$ -
38	Registration Revenue	\$ 20,350	20,350						\$ 20,350
39	Club RL Fees Revenue	\$ 166,500	83,250	83,250					\$ 166,500
40	Registration costs	\$ (8,943)	(5,222)	(3,721)					\$ (8,943)

41	Coaching and Competitive Directors costs	\$ (119,328)	(59,664)	(59,664)					\$ (119,328)
42	Referee costs	\$ (10,835)	(7,880)	(2,955)					\$ (10,835)
43	All-In costs	\$ (51,000)	(33,150)	(17,850)					\$ (51,000)
44	Other costs	\$ -	-	-					\$ -
45	Competitive operating income	(3,256)	(2,316)	(940)					\$ (3,256)
46	Adult League:		75	75		100	100		\$ -
47	Registration Revenue	\$ 13,500	6,750	6,750	16,000	8,000	8,000		\$ (2,500)
48	Registration costs	\$ (3,600)	(1,800)	(1,800)	-4,800	-2,400	-2,400		\$ 1,200
49	Referee costs	\$ (9,280)	(4,640)	(4,640)	-8,320	-4,160	-4,160		\$ (960)
50	Other costs	\$ (500)	(250)	(250)	-500	-250	-250		\$ -
51	Adult League operating income	120	60	60	2,380	1,190	1,190		\$ (2,260)
52	Fundraising Programs:								\$ -
53	Soccerfest	\$ 6,907	6,907	-	6,501	6,501	0		\$ 406
54	United Summer League	\$ -	-	-	0	0	-		\$ -
55	Classic Cup Tournament	\$ 37,206	37,206	-	41,206	41,206	-		\$ (4,000)
56	Golf Tournament	\$ 18,300	-	18,300	14,640	14,640	-		\$ 3,660
57	Individual Fundraiser	\$ 5,000	2,500	2,500	5,000	2,500	2,500		\$ -
58	Summer camps	\$ 15,000	-	-	15,000	15,000	-		\$ -
59	Sign Sponsorships	\$ 15,000	15,000	-	15,000	15,000	-		\$ -
60	Celtic Cup Tournament	\$ 30,106	-	30,106	34,106	-	34,106		\$ (4,000)
61	3v3 Tournament - Summerfest	\$ 9,755	-	-	16,980	-	16,980		\$ (7,225)
62	Vendor Royalties	\$ 18,000	15,000	3,000	15,000	12,500	2,500		\$ 3,000
63	Sponsorships	\$ 161,800	80,900	80,900	154,300	77,150	77,150		\$ 7,500
64	Capital investment reserve	\$ -	-	-	-	-	-		\$ -
65	Fundraising operating income	\$ 317,073	157,513	134,806	24,755	327,045	185,903	124,163	\$ (9,972)
66	Shared Program Items:								\$ -
67	Complex and Field maintenance costs	(180,000)	(90,000)	(90,000)	-134,000	-67,000	-67,000		\$ (46,000)
68	ED, TD, Admin, PD, Keepers, Payroll	(309,240)	(154,620)	(154,620)	-166,207	-83,103	-83,103		\$ (143,033)
69	Referee Directors/Assignors	(46,300)	(23,300)	(23,000)	-44,904	-22,854	-22,050		\$ (1,396)
70	Interest income (expense)	3,315	1,658	1,658	3,315	1,658	1,658		\$ -
71	Administrative & other costs	(61,125)	(30,563)	(30,563)	-56,125	-28,063	-28,063		\$ (5,000)
72	Shared program operating expense	(593,350)	(296,825)	(296,525)	-	-397,921	-199,362	-198,558	\$ (195,429)
73	Net income	\$ 3,142	\$ 4,396	\$ (26,008)	\$ 24,755	-\$26,472	-\$4,552	-\$48,273	\$ 29,614

Tax Worx II

9220 S Pennsylvania Ste D
OKLAHOMA CITY, OK 73139
tracy@taxworx-4u.com
Phone: (405)735-3031 | Fax: (405)735-3102

August 22, 2023

Norman Youth Soccer Association
1001 East Robinson
Norman, OK 73071

Subject: Preparation of 2022 Tax Returns

Norman Youth Soccer Association:

Thank you for choosing Tax Worx II to assist with the 2022 taxes for Norman Youth Soccer Association. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2022 federal and state income tax returns for Norman Youth Soccer Association. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Norman Youth Soccer Association, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2022 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (405)735-3031.

Sincerely,

Tracy Pelley-Rariden

Tracy Pelley-Rariden
Tax Worx II

Accepted By:

Officer

Date

FOR TAX YEAR 2022

NORMAN YOUTH SOCCER ASSOCIATION

Tax Work II

9220 S Pennsylvania Ste D

OKLAHOMA CITY, OK 73159

(405) 735-3031