

Form 990 Financials

Football Coaches Report
Correspondence of 17 April 13

AzFCA Claims Made

- The AIA ranks:
 - 34th in number of schools served (263)
 - 1st or 16th in number of employees (1781 or 23)
 - 7th in employee compensation
 - 6th in annual expenses
 - 6th in amount of money paid by schools
 - 1st in amount of undocumented Other Expenses
 - 1st in travel/meeting expenses
 - 29th in net profits

Number of Schools Served

- AzFCA claim: 34th, 263 schools
- The truth:
 - 276 member schools as recorded in the 2010-2011 NFHS handbooks
- Based on the NFHS Handbook of 2010-2011, the AIA ranked 30th in member schools among state associations

Number of Employees

- AzFCA claim 1st or 16th, 1,781 or 23 employees
- The truth:
 - 19 AIA Staff Members (15 FT / 4 PT)
 - 15 Officials Department/Area Commissioners
 - 5,500 Tournament Employees (TEEs), fiscal year (FY) 2012-2013
- Based on 19 actual staff members, the AIA ranks 21st among state associations

Employee Compensation

- AzFCA claim 7th, \$2,113,569
- The truth:
 - \$1,031,237 for 19 AIA Staff Members
 - \$224,250 for 15 Officials Dept./Area Commissioners
 - \$481,597 for 5,500 TEEs
 - \$376,485 for ASRS, Insurance, ER Taxes for Staff and TEEs
- Based on \$1,254,741 (includes benefits/taxes) for 19 AIA Staff Members, the AIA ranks 22nd among state associations.

Annual Expenses

- AzFCA claim of 6th, \$9,235,993
- The truth:
 - \$4,444,275 in actual annual expenses
 - \$4,791,718 are non-operational
 - \$3,625,475 accounted for in services on behalf of the member schools for programs such as RefPay, Officials Regular Season Mileage, Catastrophic Insurance, and Coach Education.
 - \$648,420 accounted for In-kind products and services.
 - \$46,342 accounted for in Officials NFHS Insurance.
 - \$243,023 accounted for in Sponsors Fulfillment.
 - \$228,458 accounted for in Member School Year End Distributions.
- Based on \$4,444,275 in actual expense, the AIA ranks 19th among state associations

Money Paid by Schools

- AzFCA claim 6th, \$7,840,872
- The truth:
 - \$1,292,421 in membership dues (\$543,480) and participation fees (\$748,941).
 - \$3,609,993 in pass thru money for services provided by the AIA on behalf of the schools, i.e. wrestling certification fees, catastrophic insurance fees, officials mileage, and RefPay deposits.
 - \$2,938,157 in gross gate receipts, sponsorship events and region tournament revenue not paid by the schools as claimed by the AzFCA
- Based on \$543,480 in membership dues, the AIA ranks 14th among state associations

“Undocumented” Expenses?

- AzFCA claim 1st, \$3.2 to \$5 million
- The truth:
 - Everything is documented on the Form 990 as per IRS classification (*Other Services 11g*).
 - Tournament and other services account for \$3,430,109.81 and include:
 - RefPay (\$2,651,537.46), in-kind expense, tournament site expenses for police, tournament workers/mileage, officials department state fees, etc.

Travel and Meeting Expenses

- AzFCA claim 1st, \$701,033
- The truth:
 - \$69,147 in actual staff travel and meeting expenses
 - \$549,192.46 in officials regular season mileage and officials department travel expenses
 - \$79,694.03 in Executive Board, Tournament Support and Region/Conference travel expenses.
- Based on the \$69,147, the AIA ranks 32nd among state associations

Net Profits

- AzFCA claim 29th, (\$22,797)
- The truth:
 - Net Revenue accounted for \$251,255
 - Membership received a disbursement of \$228,458
 - Net assets retained per audited financials of \$22,797
- Based on the \$251,255 in actual net revenue, the AIA ranked 10th among state associations

Additional Claim

- AzFCA claimed the AIA lost \$917,126 between July 2007 and June 2011
- The truth:
 - \$1,018,670 were returned to the member schools in annual distribution of net revenues, including \$238,458 in 2010-11, \$50,000 in 2009-10, \$469,129 in 2008-09, and \$271,083 in 2007-08