

**Compiled Tax Basis Financial Statements
of
NORTH ORANGE COUNTY CENTRAL OFFICE
(A California Not-For-Profit Corporation)
December 31, 2022 and 2021**

**Duke A. Forbes, CPA
A Professional Corporation
1111 W. Town & Country Rd., #43
Orange, CA 92868
(714) 973-8080
www.dukeaforbescpa.com**

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A Professional Corporation
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Orange, CA 92868
(714) 973-8080

Board of Directors
North Orange County Central Office of
Alcoholics Anonymous Groups, Inc.
Fullerton, California

Management is responsible for the accompanying financial statements of North Orange County Central Office of Alcoholics Anonymous Groups, Inc., which comprise the statements of assets, liabilities and fund balances - income tax basis as of December 31, 2022 and 2021, and the related statements of revenues and expenses - income tax basis for the one month and year then ended in accordance with the income tax basis of accounting, and for determining that the income tax basis of accounting is an acceptable financial reporting framework. I have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the income tax basis of accounting, which is basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, equity, revenue and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to North Orange County Central Office of Alcoholics Anonymous Groups, Inc.

Duke A. Forbes, CPA

Orange, California
January 15, 2023

**NORTH ORANGE COUNTY CENTRAL OFFICE
OF ALCOHOLICS ANONYMOUS GROUPS, INC.
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
INCOME TAX BASIS
December 31, 2022 and 2021**

	2022	2021
ASSETS		
Current Assets		
Cash on Hand	\$ 143.83	\$ 345.69
Cash in Checking	26,039.60	25,132.35
Cash in Money Market	38,073.22	33,555.36
Accounts Receivable	882.66	150.00
Inventory	14,238.12	18,601.30
Prepaid Expenses	<u>108.10</u>	<u>108.25</u>
 Total Current Assets	 <u>79,485.53</u>	 <u>77,892.95</u>
 Property & Equipment		
Office Furniture & Equipment	19,126.79	19,126.79
Accumulated Depreciation	<u>(19,126.79)</u>	<u>(18,959.00)</u>
 Total Property & Equipment	 <u>0.00</u>	 <u>167.79</u>
 Other Assets		
Deposits	<u>975.00</u>	<u>975.00</u>
 Total Other Assets	 <u>975.00</u>	 <u>975.00</u>
 TOTAL ASSETS	 \$ <u><u>80,460.53</u></u>	 \$ <u><u>79,035.74</u></u>

See accompanying accountant's compilation report

**NORTH ORANGE COUNTY CENTRAL OFFICE
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STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
INCOME TAX BASIS
December 31, 2022 and 2021**

	2022	2021
LIABILITIES AND FUND BALANCES		
Current Liabilities		
Accounts Payable	\$ 49.27	\$ 5,808.41
Federal 941 Taxes Payable	1,725.66	996.96
State Payroll Taxes Payable	677.46	577.22
Sales Tax Payable	<u>947.98</u>	<u>769.16</u>
 Total Current Liabilities	 <u>3,400.37</u>	 <u>8,151.75</u>
 Total Liabilities	 <u>3,400.37</u>	 <u>8,151.75</u>
 Unrestricted Fund Balances		
Beginning Fund Balances	70,883.99	68,210.64
Current Year Income\Loss	<u>6,176.17</u>	<u>2,673.35</u>
 Total Unrestricted Fund Balances	 <u>77,060.16</u>	 <u>70,883.99</u>
 TOTAL LIABILITIES & FUND BALANCES	 \$ <u>80,460.53</u>	 \$ <u>79,035.74</u>

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**NORTH ORANGE COUNTY CENTRAL OFFICE
OF ALCOHOLICS ANONYMOUS GROUPS, INC.
STATEMENT OF REVENUE AND EXPENSES
INCOME TAX BASIS
For the One Month and Years Ended
December 31, 2022 and 2021**

	2022		2021		2022		2021	
	Current Period Amount	Pct	Current Period Amount	Pct	Year To Date Amount	Pct	Year To Date Amount	Pct
Revenue								
Sales-AA-Books	3,932.57	19.51	3,536.25	20.75	40,028.80	19.59	36,840.25	22.77
Sales-AA-Literature	55.80	0.28	0.00	0.00	511.35	0.25	0.00	0.00
Sales-AA-Grapevine Items	0.00	0.00	108.00	0.63	23.00	0.01	576.50	0.36
Sales-AA-Group Items, Misc.	159.50	0.79	22.30	0.13	1,602.19	0.78	2,561.70	1.58
Sales-Non AA-Books	869.60	4.32	370.50	2.17	4,257.60	2.08	4,450.26	2.75
Sales-Non AA-Literature	317.09	1.57	47.00	0.28	1,249.69	0.61	1,380.00	0.85
Sales-Non AA-Chips	2,504.05	12.43	1,852.75	10.87	27,133.94	13.28	24,271.35	15.00
Sales-Non AA-Other	692.70	3.44	60.00	0.35	3,497.14	1.71	1,313.47	0.81
Fundraisers\Events-Other	1,625.00	8.06	4,067.25	23.86	23,823.62	11.66	18,073.58	11.17
Donations- Meetings\Groups	6,271.58	31.12	4,727.05	27.73	70,638.55	34.56	50,206.29	31.04
Donations-Birthdays	0.00	0.00	20.00	0.12	668.00	0.33	357.00	0.22
Donations-Individuals	1,582.90	7.85	1,537.83	9.02	15,071.62	7.37	16,489.05	10.19
Donations-Other	0.00	0.00	0.00	0.00	460.00	0.23	824.00	0.51
Donations-Women's Banquet	1,000.00	4.96	500.00	2.93	5,000.00	2.45	2,100.00	1.30
Donations-O.C. Convention	0.00	0.00	0.00	0.00	5,784.80	2.83	0.00	0.00
Donations-Faithful Five	1,140.55	5.66	195.55	1.15	4,606.05	2.25	2,305.60	1.43
Interest Income	1.55	0.01	1.41	0.01	17.86	0.01	19.66	0.01
Total Revenue	<u>20,152.89</u>	<u>100.00</u>	<u>17,045.89</u>	<u>100.00</u>	<u>204,374.21</u>	<u>100.00</u>	<u>161,768.71</u>	<u>100.00</u>

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OF ALCOHOLICS ANONYMOUS GROUPS, INC.
STATEMENT OF REVENUE AND EXPENSES
INCOME TAX BASIS
For the One Month and Years Ended
December 31, 2022 and 2021**

	2022		2021		2022		2021	
	Current Period Amount	Pct	Current Period Amount	Pct	Year To Date Amount	Pct	Year To Date Amount	Pct
Cost of Sales and Direct Costs								
AA-Books	2,801.64	13.90	2,353.10	13.80	28,565.42	13.98	28,171.87	17.41
AA-Literature	20.25	0.10	0.00	0.00	(256.87)	(0.13)	88.60	0.05
AA-Grapevine Items	8.79	0.04	82.01	0.48	39.13	0.02	368.22	0.23
AA-Group Items, Misc.	45.02	0.22	31.75	0.19	345.43	0.17	365.68	0.23
Non AA-Books	639.41	3.17	192.59	1.13	2,498.94	1.22	2,331.00	1.44
Non AA-Literature	530.25	2.63	17.68	0.10	1,087.76	0.53	1,084.07	0.67
Non-AA-Chips	1,861.36	9.24	731.99	4.29	12,289.76	6.01	10,896.24	6.74
Non-AA-Other	(442.33)	(2.19)	23.86	0.14	625.09	0.31	560.82	0.35
Fundraisers\Events-Other	475.58	2.36	2,226.83	13.06	6,798.66	3.33	7,411.97	4.58
Inventory Change \ Adjustments	0.00	0.00	0.00	0.00	(95.41)	(0.05)	(24.48)	(0.02)
Total Cost of Sales and Direct Costs	<u>5,939.97</u>	<u>29.47</u>	<u>5,659.81</u>	<u>33.20</u>	<u>51,897.91</u>	<u>25.39</u>	<u>51,253.99</u>	<u>31.68</u>
GROSS PROFIT	<u>14,212.92</u>	<u>70.53</u>	<u>11,386.08</u>	<u>66.80</u>	<u>152,476.30</u>	<u>74.61</u>	<u>110,514.72</u>	<u>68.32</u>

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INCOME TAX BASIS
For the One Month and Years Ended
December 31, 2022 and 2021**

	2022		2021		2022		2021	
	Current Period Amount	Pct	Current Period Amount	Pct	Year To Date Amount	Pct	Year To Date Amount	Pct
Operating Expenses								
Salaries and Wages	7,966.66	39.53	4,166.66	24.44	85,850.02	42.01	55,749.92	34.46
Bank Charges	0.00	0.00	0.00	0.00	0.36	0.00	22.00	0.01
Cash Over & Short	20.28	0.10	(19.24)	(0.11)	196.04	0.10	(58.05)	(0.04)
Computer Expenses	0.00	0.00	0.00	0.00	855.53	0.42	4,883.25	3.02
Credit Card Discounts	142.40	0.71	158.82	0.93	1,730.32	0.85	2,101.87	1.30
Depreciation Expense	13.79	0.07	29.12	0.17	167.79	0.08	338.00	0.21
Dues and Subscriptions	138.00	0.68	0.00	0.00	621.61	0.30	410.05	0.25
Member Benefits	367.45	1.82	44.05	0.26	1,421.09	0.70	573.38	0.35
Insurance - General Liability	108.10	0.54	108.25	0.64	1,297.15	0.63	1,290.54	0.80
Insurance - Workers' Comp.	0.00	0.00	0.00	0.00	445.04	0.22	1,498.51	0.93
Insurance - Employee Medical	1,200.00	5.95	600.00	3.52	14,400.00	7.05	7,200.00	4.45
Interest Expense	0.00	0.00	0.00	0.00	4.18	0.00	55.92	0.03
Legal and Accounting	155.00	0.77	175.00	1.03	2,895.00	1.42	2,500.00	1.55
Licenses	0.00	0.00	0.00	0.00	144.00	0.07	50.00	0.03
Newsletter Costs	0.00	0.00	0.00	0.00	84.00	0.04	102.00	0.06
Office Supplies	349.51	1.73	671.74	3.94	4,488.26	2.20	5,020.38	3.10
Postage	67.50	0.33	76.12	0.45	514.09	0.25	639.24	0.40
Penalties on Tax Payments	0.00	0.00	0.00	0.00	104.04	0.05	0.00	0.00
Rent	1,330.00	6.60	1,290.00	7.57	15,680.00	7.67	14,990.00	9.27
Rental of Equipment	193.06	0.96	0.00	0.00	3,233.91	1.58	2,196.95	1.36
Repairs and Maintenance	0.00	0.00	184.73	1.08	1,135.65	0.56	510.61	0.32
Seminars, Education, Conventions	0.00	0.00	0.00	0.00	25.00	0.01	75.00	0.05
Taxes-Payroll	636.72	3.16	318.74	1.87	6,984.20	3.42	4,468.75	2.76
Telephone	162.96	0.81	202.93	1.19	3,564.41	1.74	2,431.16	1.50
Website Expenses	0.00	0.00	15.99	0.09	693.84	0.34	805.23	0.50
Total Operating Expenses	<u>12,851.43</u>	<u>63.77</u>	<u>8,022.91</u>	<u>47.07</u>	<u>146,535.53</u>	<u>71.70</u>	<u>107,854.71</u>	<u>66.67</u>
Income From Operations	<u>1,361.49</u>	<u>6.76</u>	<u>3,363.17</u>	<u>19.73</u>	<u>5,940.77</u>	<u>2.91</u>	<u>2,660.01</u>	<u>1.64</u>

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STATEMENT OF REVENUE AND EXPENSES
INCOME TAX BASIS
For the One Month and Years Ended
December 31, 2022 and 2021**

	2022		2021		2022		2021	
	Current Period		Current Period		Year To Date		Year To Date	
	Amount	Pct	Amount	Pct	Amount	Pct	Amount	Pct
Other Income and Expense								
Amazon Smile Rewards	0.00	0.00	0.00	0.00	5.00	0.00	13.34	0.01
Frontstream +	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>230.40</u>	<u>0.11</u>	<u>0.00</u>	<u>0.00</u>
Total Other Income and Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>235.40</u>	<u>0.12</u>	<u>13.34</u>	<u>0.01</u>
NET INCOME\LOSS	<u><u>1,361.49</u></u>	<u><u>6.76</u></u>	<u><u>3,363.17</u></u>	<u><u>19.73</u></u>	<u><u>6,176.17</u></u>	<u><u>3.02</u></u>	<u><u>2,673.35</u></u>	<u><u>1.65</u></u>

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