

Game Plan Financial



*Financial quarterbacks
for professional athletes*



Douglas Boston LLP
WHITE ANFIELD
SOCIETY
Benchmark
Financial Group
Game Plan
Financial Inc.

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Your financial quarterback

Introduction To Game Plan Financial

Game Plan Financial provides financial management services to professional athletes and entertainers. Arthur J. Hurley, CPA, is Game Plan's founder and has specialized in accounting for professional athletes for over 20 years. Since coining the phrase "Sports Accountant" in the mid-1980s, he has become one of the most experienced and respected sports accountants in the industry.



Game Plan provides coordinated administration of your personal and financial interests. With a focus on serving the professional athlete community, our professionals have an in-depth knowledge of the challenges that specifically relate to that lifestyle. Our goal is to simplify and improve the financial lives of our clients in the pro sports and entertainment industries. These clients have complex and unique financial situations that require coordinated and comprehensive management. We have extensive experience working with professional football, baseball, basketball and hockey players.

We offer financial management services by serving as "quarterbacks" for our clients. Quarterbacking involves the coordination of the vast resources from within the firm and from our network of external experts to ensure that you have a fully integrated game plan for financial success. In addition to tax planning and compliance services, our Game Plan professionals cover all of the bases: from financial and accounting services, asset protection strategies, and family/generational planning, to philanthropic and second career endeavors. It is also our objective to financially prepare you for your transition from professional sports to your next career.

Our areas of expertise include tax planning and preparation, budgeting, forecasting, risk management, accounts payable and other family office accounting services. We act as the liaisons between your trusted advisors, including talent agents, bankers, attorneys, investment advisors, insurance agents, and brokers. Through coordinated efforts and streamlined personal and financial game plans, you are afforded the peace of mind that your daily needs are being professionally managed and that you are positioned for a successful future.

We appreciate the opportunity to introduce ourselves and further your understanding of what Game Plan Financial can do for you.



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Your Game Plan

It is our goal to establish and execute a game plan to give you the best opportunity to achieve financial success that will last a lifetime. Our professionals work with you to develop immediate and long-term tax minimization strategies and create a tailored financial plan to provide for your family's future. Throughout this process, we help prepare you for the transition from professional sports to your next career through personal communication and education. The game plan we develop specifically for you may include any of the following services:

TAX PLANNING, PREPARATION and CONSULTATION

- ◆ Preparation of federal, state and local individual income tax returns
- ◆ Plan and implement tax minimization strategies, planning and implementation
- ◆ Representation in taxing authority audits and appeals
- ◆ Preparation of personal financial statements
- ◆ State residency planning
- ◆ State tax nexus strategies and implementation
- ◆ Advise on and establish appropriate business organizations

FAMILY OFFICE SERVICES

- ◆ Open and maintain appropriate bank accounts
- ◆ Make timely payments of all monthly bills
- ◆ Monthly reconciliation of all bank accounts
- ◆ Maintain all financial and accounting files
- ◆ Produce monthly accounting reports

LIFE MANAGEMENT

- ◆ Create and implement monthly budgets
- ◆ Produce forecasted cash flow statements
- ◆ Implement asset protection strategies provided by associated experts in these fields
- ◆ Plan and supervise your estate plan
- ◆ Implement planning mechanisms, such as wills and trusts
- ◆ Implement charitable giving strategies
- ◆ Coordinate wealth transfer process to your children

RISK MANAGEMENT

- ◆ Provide risk management advisory services
- ◆ Advise, assist and coordinate with insurance professionals
- ◆ Implement and monitor insurance programs
- ◆ Recommend investment advisors and assist you in the selection process
- ◆ Monitor your advisor's performance
- ◆ Help you achieve your financial objectives and goals

OTHER RELATED SERVICES

- ◆ Provide due diligence services on investment opportunities
- ◆ Assist in securing mortgages, auto loans, and other financing
- ◆ Accompany and advise you on major purchases

Tax Services for the Athlete

Individuals with significant wealth have specific planning and financial needs. Game Plan professionals understand the hectic pace that athletes and entertainers face on a daily basis, in addition to your unique needs for planning for future success. We help you make the most of your current financial resources, plan for a second career or retirement, transition to a new lifestyle, invest in the future, prepare for life's surprises, and make sound financial decisions for a lifetime.

Effective tax planning is an essential step toward achieving your financial goals. We provide proactive consultative services, as well as assistance in managing the tax consequences of business, investment or other financial decisions. By integrating tax planning with every aspect of your financial decision-making, our tax professionals help you lower your total tax liability, make tax-efficient investment decisions and develop financial structures that provide maximum tax advantages.

Our tax team has an in-depth knowledge of the sports industry, especially as it relates to tax accounting for the professional athlete. We are very effective in managing your state tax liabilities by ensuring that your returns are prepared accurately in accordance to the specific state laws where you reside. Our state and local tax experts also offer guidance on state tax audits, nexus issues, and multi-state residency matters.

We focus on reducing your overall tax liabilities to enable you to concentrate on your family and your game, knowing that your future will be secure. By minimizing your tax liability, we will help you build your income, grow your assets and maximize your opportunities for your second career or successful retirement.

Our tax team can assist you in such areas as:

- ◆ Tax planning and projections
- ◆ Federal and state tax return preparation
- ◆ Strategic financial planning to define your short- and long-term goals
- ◆ Income tax compliance with local, state, national and international jurisdictions
- ◆ Audit representation for taxing state and federal authorities
- ◆ Cost segregation studies, like-kind exchanges and other real estate tax minimization strategies
- ◆ Estate planning, including tax minimization and distributions after death
- ◆ Charitable planning to maximize tax advantages
- ◆ Retirement planning to build value through tax-efficient vehicles
- ◆ Asset protection to preserve individual or family wealth
- ◆ Personal financial statement preparation, review and analysis
- ◆ Entity selection for new corporate ventures
- ◆ Transactional tax reviews on financing and banking transactions



Family Office

Our role is to simplify your life so that you can enjoy your time, and focus on your game, your family and your life. Many high net worth individuals, like professional athletes and entertainers, have complex financial situations that require coordinated and comprehensive management. Because each family's needs are different, we tailor our services specifically for you. Services are provided by a trusted Game Plan advisor who will gain an intimate knowledge of your family's values and cultures before working with you.

We work closely with you to develop a customized control system so that you are comfortable with our level of access for each service that you select. Our professionals will quickly earn your trust, and you may be rest assured that our corporate environment is secure.

Our professionals will coordinate with all of your advisors, including managers, agents, bankers, attorneys, investment advisors, insurance agents and brokers, as you wish. We would be happy to discuss any additional services that may help you feel confident that your daily financial needs are being addressed so that you can enjoy your lifestyle to its fullest extent.

Our professional athlete and entertainer clients benefit from the following Family Office services:

- ◆ Timely payment of all business and personal bills
- ◆ Open and maintain appropriate bank accounts
- ◆ Provide education on the importance of maintaining good credit
- ◆ Online banking and reporting
- ◆ Customized budget reports to keep you up-to-date on your financial situation
- ◆ Preparation of personal financial statements
- ◆ Cash flow planning and financial forecasting
- ◆ General bookkeeping and accounting
- ◆ Monthly banking and credit reconciliation
- ◆ Financial reporting and tracking
- ◆ Maintenance of financial files for paid bills, cash receipts, accounting and legal documents and miscellaneous transactions
- ◆ Assistance with major purchases, such as real estate, vehicles, etc.
- ◆ Mortgage and financing assistance
- ◆ Notary services



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I N C O R P O R A T E D

Life Management

Managing all aspects of a player's career can be complicated, particularly as you become increasingly successful. We are dedicated to providing innovative budgeting, operational, and financial consulting services on issues specific to athletes. It is our goal to help you achieve long-term stability and preserve your wealth, as well as to establish a personal relationship with you in order to empower you to make excellent decisions for your future.

Life Management is about more than just money. It involves smart decision-making in a variety of areas to ensure that you retain as much of your wealth as possible. Education is a vital piece of the life management process. The more you know, the better equipped you will be to have a secure and prosperous future.

Following are some of the pieces for proper life management. We would be happy to discuss any additional services that may not be listed here.

CASH MANAGEMENT

- ◆ Contract review and income forecasting
- ◆ Lifestyle analysis
- ◆ Determine need for business entity to shelter income
- ◆ Develop spending guidelines
- ◆ Determine monthly and annual savings goals
- ◆ Determine family needs and tax planning opportunities
- ◆ Review current liabilities
- ◆ Forecast future liabilities and risks
- ◆ Prepare tax projections based on specific circumstances
- ◆ Planning recommendations and your personal preferences
- ◆ Financing, credit and loan application assistance

PHILANTHROPIC ENDEAVORS

- ◆ Charitable giving strategies
- ◆ Trust, estate and foundation assistance
- ◆ Grant evaluation
- ◆ Strategic charitable planning

FAMILY and GENERATIONAL PLANNING

- ◆ Wealth accumulation and preservation
- ◆ Asset protection strategies
- ◆ Insurance review and planning
- ◆ Financial education for future generations
- ◆ Financial structure and compensation plans
- ◆ Coordination of wealth transfer process to your children
- ◆ Pre- and ante-nuptial agreements
- ◆ Adoptions and paternity issue assistance
- ◆ Dissolution of marriage
- ◆ Modification of alimony or child support

Risk Management

Unfortunately, the lifestyle of the professional athlete is often prone to financial risk. There are those who seek to take advantage of high net worth individuals, possibly creating chaos unexpectedly. There is also the risk of injury followed by a sudden loss of income. To minimize the risks that you and your family could face, we will recommend appropriate and comprehensive insurance programs to ensure that you are fully covered.

We can coordinate the appropriate insurance policies for you, including:

- ◆ Disability insurance
- ◆ Life insurance
- ◆ Homeowners or tenant insurance
- ◆ Automobile insurance
- ◆ Medical/health insurance
- ◆ Umbrella liability insurance
- ◆ Personal property insurance
- ◆ Commercial insurance

We have solid relationships with insurance providers and are able to advocate on your behalf to make sure that your existing plans are complete, or obtain new coverage for you as appropriate.

Our goal is to provide you with the confidence that comes with knowing you have planned prudently for your future, protected your loved ones, and created a plan to achieve what you want from your financial life. In addition to insurance coverage, another aspect of risk management is investing for your future. We begin with a financial needs analysis to help you create a financial game plan that you and your family can follow. We will coordinate and monitor your investment activities. When new investment opportunities arise, we will review them with you.

There are various opportunities within the investment world, including annuities, bonds, money market funds, mutual funds, real estate, private business entities, and stock options. Through coordinated efforts with your money manager, we will monitor your investments to ensure that your money is being properly managed. If necessary, we will help you hire a new money manager.

With the assistance of our financial planning affiliate, we will build, integrate and coordinate your financial risk management program, reviewing potential areas of risk that can affect your personal and business lives. We will recommend and implement strategies to safeguard your family and your future from liability, both legal and financial.



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Client Highlight List



The following list highlights some of our professional athlete clients:

FOOTBALL

- ◆ Cris Carter
- ◆ Jamal Lewis
- ◆ Robert Griffith
- ◆ Na'il Diggs
- ◆ Vincent Fuller
- ◆ Reche Caldwell
- ◆ Mark Trestman (coach)
- ◆ Andre Davis
- ◆ DJ Williams
- ◆ David Boston
- ◆ Travis Taylor
- ◆ Dewayne Washington
- ◆ Hannibal Navies
- ◆ Jason Allen
- ◆ Ken Peterson
- ◆ Kevin Jones
- ◆ Joe Vilma
- ◆ Kenny Holmes

BASEBALL

- ◆ Bartolo Colon
- ◆ Rafael Betancourt
- ◆ Ricardo Rincon
- ◆ Julio Santana
- ◆ Jhonny Peralta
- ◆ Jose Mesa
- ◆ Juan Dominguez
- ◆ Omar Olivares

BASKETBALL

- ◆ Kelly Tripucka
- ◆ Darryl Middleton
- ◆ Mario Elie
- ◆ Anthony Goldwire
- ◆ Lou Roe

HOCKEY

- ◆ Vincent LeCavalier
- ◆ Dennis Packard
- ◆ Patrice Bergeron
- ◆ Matt Lombardi



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Additional Value

The following list highlights additional services that may be available to you through our affiliation with Daszkal Bolton LLP. These services may provide additional value to you, your family, or your business, depending on your individual circumstances.



AUDIT & ACCOUNTING SERVICES

- ◆ Audit and review services
- ◆ Analytical review
- ◆ Sarbanes-Oxley compliance assistance
- ◆ Assistance in initial public offerings
- ◆ Business advisory services

TAX SERVICES

- ◆ State and local tax analysis and exemptions
- ◆ Real estate tax planning and consulting
- ◆ Cost segregation analysis
- ◆ Executive compensation programs

ENTREPRENEURIAL SERVICES

- ◆ Benefits and compensation planning
- ◆ Business process and infrastructure analysis
- ◆ CFO outsourcing
- ◆ Accounting software support
- ◆ Financial modeling

ESTATE PLANNING

- ◆ Fiduciary accounting
- ◆ Financial planning
- ◆ Family limited partnerships
- ◆ Retirement planning

VALUATION SERVICES

- ◆ Purchase price allocations
- ◆ Partnership dissolutions
- ◆ Divestitures
- ◆ Charitable donations
- ◆ Mergers and acquisitions

ACQUISITION ASSISTANCE

- ◆ Due diligence
- ◆ Budget considerations
- ◆ Cash flow forecasting and analysis
- ◆ Obtaining financing

BOCA RATON OFFICE

2401 NW Boca Raton Boulevard
Boca Raton, FL 33431-6632



JUPITER OFFICE

4455 Military Trail, Suite 201
Jupiter, FL 33458-3046



BROWARD OFFICE

2700 West Cypress Creek Road, Suite D126
Fort Lauderdale, FL 33309-1751



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www.gpfinancial.com

main: 561.953.1510

fax: 561.393.8462