

**NEW MEXICO YOUTH SOCCER ASSOCIATION  
FINANCIAL POLICIES AND PROCEDURES  
(INCLUDING OFFICE ADMINISTRATION)**

**TABLE OF CONTENTS  
FINANCIAL POLICIES AND PROCEDURES  
Revised 20 March 2005**

**TABLE OF CONTENTS .....1**

**5.1 PURPOSE .....3**

**5.2 DEFINITIONS.....3**

**5.3 MANAGEMENT AND CONTROL .....3**

    5.3.1 *RESPONSIBILITIES OF PERSONS WHO INCUR AND/OR APPROVE EXPENSES* .....4

    5.3.2 *THE STATE FINANCIAL OFFICER (RESPONSIBILITIES)* .....4

    5.3.3 *FINANCIAL RECORDS*.....5

    5.3.4 *GENERAL REQUIREMENTS OF ALL ACCOUNTS* .....5

        5.3.4.1 *Location of Accounts* .....5

        5.3.4.2 *Name of Accounts* .....5

        5.3.4.3 *Signatures Required* .....5

        5.3.4.4 *Reconciliation of Accounts*.....6

    5.3.5 *POLICIES TO EASE MANAGEMENT AND CONTROL* .....6

**5.4 AUDITS AND REVIEWS OF ASSOCIATION FINANCIAL RECORDS .....6**

**5.5 FINANCIAL REPORTS BY THE ASSOCIATION.....6**

**5.6 TAXES AND OTHER GOVERNMENTAL REPORTS .....6**

**5.7 FAILURE TO FOLLOW FINANCIAL POLICIES.....7**

**5.8 RECEIPTS OF THE ASSOCIATION .....7**

    5.8.1 *FUNDS RECEIVED AT THE ASSOCIATION OFFICE* .....7

        5.8.1.1 *Opening the Mail and Collecting Financial Receipts* .....7

        5.8.1.2 *Receipt Tracking*.....7

        5.8.1.3 *Processing Receipts* .....7

        5.8.1.4 *Deposits* .....7

    5.8.2 *FUNDS RECEIVED AT ASSOCIATION ACTIVITIES* .....7

**5.9 DISBURSEMENTS OF THE ASSOCIATION .....8**

    5.9.1 *DOCUMENTATION REQUIRED* .....8

    5.9.2 *ACCOUNT DISBURSEMENTS* .....8

    5.9.3 *ATTACHMENTS TO DISBURSEMENTS*.....8

**5.10 CREDIT CARDS.....8**

    5.10.1 *PAY FOR EXPENSES* .....8

    5.10.2 *REPORTING*.....8

    5.10.3 *CREDIT CARD BILLING* .....9

    5.10.4 *FAILURE TO PROVIDE PROPER DOCUMENTATION*.....9

    5.10.5 *NON-AUTHORIZED CHARGES*.....9

<b>5.11 EXPENSE REIMBURSEMENT.....</b>	<b>9</b>
5.11.1 <i>RESPONSIBILITY OF PERSONS WHO SUBMIT AND/OR APPROVE EXPENSE REIMBURSEMENT</i> .....	9
5.11.2 <i>GENERAL POLICY</i> .....	10
5.11.3 <i>REIMBURSEMENT POLICIES - SPECIFIC REQUIREMENTS</i> .....	10
5.11.3.1 <i>NMYSA Expense Report Form</i> .....	10
5.11.3.2 <i>Documentation Required</i> .....	10
5.11.3.3 <i>Approval</i> .....	10
5.11.3.4 <i>Time Period</i> .....	10
5.11.3.5 <i>Penalty for Failure to Submit Timely</i> .....	10
5.11.3.6 <i>Rebates, Adjustments, and Advances</i> .....	11
5.11.3.7 <i>Discounts</i> .....	11
5.11.3.8 <i>Receipts</i> .....	11
5.11.4 <i>TRAVEL AND OTHER BUSINESS EXPENSES</i> .....	11
5.11.4.1 <i>General Policy</i> .....	11
5.11.4.2 <i>Travel Arrangements</i> .....	11
5.11.4.3 <i>Mode of Transportation</i> .....	12
5.11.4.4 <i>Lodging</i> .....	13
5.11.4.5 <i>Per Diem</i> .....	13
5.11.4.6 <i>Business Meetings and Conferences</i> .....	13
5.11.4.7 <i>Telephone Calls</i> .....	13
<b>5.12 BUDGETARY PROCESS .....</b>	<b>14</b>
5.12.1 <i>GENERAL POLICY</i> .....	14
5.12.1.1 <i>Sponsorship Income</i> .....	14
5.12.1.2 <i>Registration Income</i> .....	14
5.12.1.3 <i>User Fee Income</i> .....	14
5.12.2 <i>INITIAL BUDGETS</i> .....	14
5.12.3 <i>PROPOSED CHANGES</i> .....	14
5.12.4 <i>BUDGET PRESENTATION AND APPROVAL</i> .....	14
5.12.5 <i>BUDGET DISTRIBUTION</i> .....	14
5.12.6 <i>CAPITAL ITEMS</i> .....	15
5.12.7 <i>ORGANIZATION VEHICLE USE</i> .....	15
<b>5.13 OLYMPIC DEVELOPMENT AND YOUNG OLYMPIANS PROGRAMS.....</b>	<b>15</b>
5.13.1 <i>PURPOSE AND STRUCTURE</i> .....	15
5.13.2 <i>NMYSA FINANCIAL RESPONSIBILITIES</i> .....	15
5.13.3 <i>ODP AND YOP PARTICIPANTS FINANCIAL RESPONSIBILITIES</i> .....	16
5.13.4 <i>COACHING/TRAINING ASSISTANTS</i> .....	16
<b>5.14 FINANCIAL AID .....</b>	<b>16</b>
5.14.1 <i>GENERAL GUIDELINES AND POLICY</i> .....	16
5.14.2 <i>DONATIONS AND CARRYOVER</i> .....	16
5.14.3 <i>PRIORITY FINANCIAL AID CONSIDERATIONS</i> .....	17
<b>5.15 JOB CONTENT AND DUTIES OF NMYSA STAFF EMPLOYEES .....</b>	<b>18</b>
5.15.1 <i>DUTIES OF DIRECTOR OF COACHING (DoC)</i> .....	18
5.15.2 <i>STATE OFFICE ADMINISTRATOR</i> .....	19
5.15.3 <i>DUTIES OF THE PUBLICATIONS EDITOR / WEBMASTER</i> .....	20
<b>APPENDIX A - FINANCIAL SPREADSHEET ACCOUNT CODING (WITH DESCRIPTIONS).....</b>	<b>23</b>
<b>APPENDIX B - MILEAGE CHART FOR ROUND-TRIP TRAVEL TO ALBUQUERQUE.....</b>	<b>24</b>

## 5.1 PURPOSE

The purpose of this NMYSA office administration and financial policies document is to provide consistent application of conduct and proper internal controls to safeguard the assets of the Association while performing the duties and functions as described in the New Mexico Youth Soccer Association Bylaws and General Procedures and Rules documents. To this end, all funds received and disbursed in the name of the Association shall be managed in such a way that the tax-exempt status of the Association is not endangered.

These policies also serve to communicate to the members of NMYSA how the funds they pay to support the Association will be spent. In addition this document serves to capture in written form the roles and responsibilities of the paid and/or reimbursed contract employees of NMYSA. In as much as the actions of the paid employees have perhaps the most significant impact on the fiscal well-being of the organization, their responsibilities in this regard are defined herein and in the actual signed employee contracts (which are partially appended). Because this document contains negotiated job content information, this document shall be reviewed annually and updated by the President and the Executive Committee of NMYSA to insure relevance and accuracy.

## 5.2 DEFINITIONS

“**Association**” or “**NMYSA**” -- means the New Mexico Youth Soccer Association.

“**Event**” -- means the NMYSA Annual General Meeting, the NMYSA Annual Planning Meeting, the Snickers New Mexico Open State Cup, the Tide American Cup, the Chevy Ryan Cup Tournament, or other similar activities. It is not a committee, office, or officer of the Association.

“**Line Item**” -- means a specific line with a corresponding amount in the Association's budget. Specific line item accounting nomenclature is provided in Appendix A.

“**Program**” -- means the operations of a specific officer, committee (such as the Olympic Development Program), or office of the Association. It is an area that contains at least several line items within the Association budget.

“**BoD**” -- means the NMYSA Board of Directors.

“**Financial Officer**” of the NMYSA is synonymous with Treasurer of the NMYSA.

Except where spelled out in contracts, the allocation of money and financial assets of the Association is governed by this document.

## 5.3 MANAGEMENT AND CONTROL

The President and State Financial Officer shall be in regular contact concerning the financial performance of the Association. The fiscal year is defined as September 1 through August 31 of the following year. The budget for an operational year shall be approved at the preceding year's Annual General Meeting of the NMYSA by the voting membership of the Association. Unless specifically designated by the BoD of the NMYSA in advance, significant positive deviations (*e.g.*, overspending) from proposed budgets shall require notification and approval of the BoD of the NMYSA. Significant shall be defined as \$500.00 more than

projected.

### ***5.3.1 Responsibilities of Persons Who Incur and/or Approve Expenses***

Persons incurring expenses on behalf of the Association are responsible for ensuring that all expenditures are consistent with Association policies and budgetary constraints.

Anyone with expense approval authority must be fully cognizant that their signature on an NMYSA Expense Report form conforms with stated Association policy and budget, that legitimate and necessary expenses have been incurred, and that all items on the Expense Report are proper. Detailed records of legitimate expenses are to be kept by those with specific duties as listed below. In addition, these records shall be forwarded to the state office in a timely manner for inclusion in the official NMYSA records. Specific authorities (other than NMYSA President and Financial Officer) include:

1. Director of Cups and Games has authority for expenses incurred as part of duties in relation to state-sponsored tournaments;
2. State Office Administrator has authority for expenses incurred as part of duties contained in the contract appended to this document in summary;
3. NMYSA Publications Editor / Webmaster has authority for expenses incurred as part of duties contained in the contract appended to this document in summary; and
4. State Youth Referee Administrator has authority for expenses incurred as part of duties in relation to state youth referee programs, referee clinics, and referee support for state-sponsored tournaments.

The NMYSA Vice-President/Youth Commissioner has official responsibility for administration and budgetary policy for all ODP programs, including over sight of the Director of Coaching and the ODP Administrator. He/she shall formulate ODP budget policy each year and present it at official NMYSA functions and work to insure that the Director of Coaching and ODP Administrator work to meet program objectives and financial constraints as spelled out in sections 5.13 and 5.14. The NMYSA Director of Coaching shall have responsibility for state-sponsored coaching education programs and, following approval of the NMYSA Vice-President/Youth Commissioner, will follow the BoD-approved budget for approved state coaching responsibilities.

### ***5.3.2 The State Financial Officer (Responsibilities)***

1. Maintain the financial records of the Association in a form and manner acceptable to the Board of Directors of the Association and such that they may be reviewed within 2 working days notice by any member of the Executive Committee.
2. Oversee the accounts of the Association including receiving the bills and receipts of the Association, ensuring timely deposits of funds by State Office administration personnel, and recording and preparing expenses for review and payment approval by the Association.
3. Provide financial reporting and control of all NMYSA programs under his/her direction.
4. Prepare statements of the financial affairs of the Association for presentation to the Association Board of Directors at each regular Board meeting in a form and manner approved by

the Association (see Appendix A).

5. In concert with the State Office Administrator, supervise the Office Petty Cash Account.
6. Inform volunteers and employees of these Association policies and procedures.

### **5.3.3 Financial Records**

The Association office and State Financial Officer will create a list of accounts that reflect the line items listed in the budget. All books, records, and accounts will be maintained by the Association office staff under the supervision of the Financial Officer of the NMYSA.

### **5.3.4 General Requirements of All Accounts**

All income of the Association shall be deposited into and all expenses shall be paid by checks drawn against the following accounts:

1. The general operating accounts that may or may not be interest-bearing accounts.
2. A money market savings account that shall be an interest-bearing account.
3. Investment accounts as recommended by the BoD of the NMYSA.
4. Petty cash fund, which shall not contain more than \$200.

#### **5.3.4.1 Location of Accounts**

The NMYSA Financial Officer shall maintain the Associations accounts with copies on file at the NMYSA office. All operating accounts shall be in institutions insured by the Federal Government. Investments may be placed in non-Federally insured accounts with the prior approval of the NMYSA BoD. Copies of account statements will be mailed directly to the Association office and shall be kept on file.

#### **5.3.4.2 Name of Accounts**

All accounts of the Association shall be in the Association's name. If special accounts are set up to support a specific activity, the name of the account will include the Association's initials. (*e.g.*, NMYSA Ryan Cup Fund).

#### **5.3.4.3 Signatures Required**

The accountant of the Association shall write checks for the payment of expenses. The Association's President and State Financial Officer are the only authorized individuals designated to sign checks. Checks of \$250 or less may be signed with one signature. All others must have two signatures.

Generally, all Association checks will be signed by the NMYSA State Financial Officer unless notice is given that the Financial Officer is not available to sign checks on a timely basis. The Financial Officer and the President may appoint designees to sign checks in the event that either is not available to conduct business on behalf of the Association.

#### **5.3.4.4 Reconciliation of Accounts**

Reconciliation of bank statements will be completed within 2 weeks of receipt. The NMYSA State Financial Officer will be immediately notified of any discrepancies determined when reconciling Association accounts.

#### **5.3.5 Policies to Ease Management and Control**

The Board of Directors and the NMYSA State Financial Officer may from time to time create policies to ease the management and control of the financial performance of the Association. These policies shall be presented to the NMYSA BoD for approval prior to implementation.

### **5.4 AUDITS AND REVIEWS OF ASSOCIATION FINANCIAL RECORDS**

It is recommended that the Association have its financial accounts reviewed or audited annually by an audit committee that shall have prior approval by the Board. The results of all reviews and audits shall be provided to the Board and to the Presidents of the Association's affiliated organizations. The Association shall keep current copies of all government-required forms necessary to ensure not-for-profit status on file. These forms include the Federal 990 form, all forms required by the NM Public Regulatory Commission, change of registered agents form, and forms required by the NM Attorney General's Office.

### **5.5 FINANCIAL REPORTS BY THE ASSOCIATION**

The Association office staff and/or the State Financial Officer will create and report on a monthly or other basis timed to coincide with NMYSA BoD and Executive Committee meetings. A Budget Committee appointed by the President of the NMYSA and approved by the BoD shall review income and expenditures on a regular basis.

The Association office will create and report current financial activity on a periodic basis (preferably by posting financial statements on the NMYSA web site). Financial reports shall be available to the Board with the agenda of each regular Board of Directors meeting and the Annual General Meeting. The fiscal year coincides with the seasonal playing year (September 1 through August 31 of following year).

### **5.6 TAXES AND OTHER GOVERNMENTAL REPORTS**

All individuals providing a service which is compensated by the Association shall complete a W-9 IRS forms that contains name, address, and social security number or EIN (Employee Identification Number). The NMYSA State Office shall in turn issue the required IRS form (1099) for the purpose of the Association's required filing.

The Association shall keep current copies of all government-required forms necessary to ensure not-for-profit status on file. These forms include the Federal 990 form, all forms required by the NM Public Regulatory Commission, change of registered agents form, and forms required by the NM Attorney General's Office.

## **5.7 FAILURE TO FOLLOW FINANCIAL POLICIES**

In the event any member, officer, committee member, employee or any other person of the Association fails to comply with these policies, the President and State Financial Officer shall be notified. The non-compliant person shall be notified in writing by the Association office and shall be requested to comply by a reasonable date.

If the non-compliant individual fails to comply within the time period specified, the non-compliant individual shall automatically be considered in bad standing, removed from the appointive office or have the employment relationship or contract terminated, and prohibited from participating in any Association activity.

## **5.8 RECEIPTS OF THE ASSOCIATION**

### ***5.8.1 Funds Received at the Association Office***

#### **5.8.1.1 Opening the Mail and Collecting Financial Receipts**

An Association office employee as designated by the NMYSA President shall open all mail addressed with NMYSA in the address label and stamp any checks or other financial receipts for deposit. Mail labeled "in confidence" or addressed to a specific individual (not specifically identified as NMYSA business) shall be held for said individual unless verbally directed by the addressee to open. All mail identified as NMYSA credit card billing statements shall be opened by the State Office Administrator.

#### **5.8.1.2 Receipt Tracking**

The Association's designated office employee shall log all cash received. Copies of checks and other financial receipts along with any support documentation shall be placed in a specified file.

#### **5.8.1.3 Processing Receipts**

All checks, financial receipts, and cash shall be entered into the Association's accounting system by an Association office employee, secured in a locked file cabinet, and subsequently deposited daily in an approved financial institution (when possible).

#### **5.8.1.4 Deposits**

The designated Association office employee or the State Financial Officer shall deposit receipts within 48 hours into the Association's account(s) and provide a deposit slip for the NMYSA state office. Deposit slip(s) shall be attached to the financial receipts making up the deposit. All deposits will be accompanied by a detailed allocation of the deposited funds to allow specific program accounting. The deposit documentation can be reviewed and authorized by State Financial Officer.

Unless special arrangements are made with the Association President and/or State Financial Officer, all receipts should be deposited within 48 hours after receipt by the office.

### ***5.8.2 Funds Received at Association Activities***

Any cash received shall be issued a written receipt which will indicate who made the

payment and the account to which the funds should be credited. Duplicate receipts will be used to maintain a record of funds received. Receipts from any activity will be transferred to the Association office within 5 working days of receipt. Cash receipts shall be deposited into an Association account daily (if possible). If cash funds are deposited into an activity checking account for financial safety reasons, a transfer check accompanied by the appropriate documentation shall be issued to the Association office within 5 days.

## **5.9 DISBURSEMENTS OF THE ASSOCIATION**

### ***5.9.1 Documentation Required***

Disbursements shall be paid only as a result of documentation supporting the expense. Such documentation may include the NMYSA Expense Report form with proper attachments, invoices, and other written billing.

### ***5.9.2 Account Disbursements***

The Association office staff, under the supervision of the State Financial Officer and/or NMYSA President, shall process and handle the payment of all expenses of the Association. Expenses shall be paid by check from the Association's operating account.

### ***5.9.3 Attachments to Disbursements***

Association checks will be sent, as required by these policies, to the second required signatory with attached expense documentation.

## **5.10 CREDIT CARDS**

The Board may approve credit cards to be issued to and in the name of members of the Association to be utilized by Board members and specified others representing the Association. Billings from the credit card company shall be mailed directly to the Association office, which in turn shall send payment to the credit card company on a timely basis to avoid interest charges. Generally the credit cards will be American Express Corporate credit cards. As of August 2002, two credit cards have been issued in the Association name. These include one for the NMYSA Director of Coaching for his official travel and expenses related to his official functions in the fulfillment of his job. The second card is issued to the President of the NMYSA and shall be used for all other expenses including travel for all other members of organization (including players), all other NMYSA expenditures, and for any unforeseen needs as they arise. Any travel vouchers accrued as the result of travel not taken (initially purchased by the NMYSA) shall revert to the NMYSA. The President shall allocate these accrued travel vouchers for NMYSA business purposes.

### ***5.10.1 Pay for Expenses***

The Association shall pay the annual fee for the credit card(s).

### ***5.10.2 Reporting***

Each cardholder shall be responsible for providing properly completed and signed NMYSA Expense Report forms with attached receipts to the Association office within thirty

(30) days of incurred expenses. For any charged expense which relates to someone other than the cardholder, such as meals or other items for another person/entity, the cardholder submitting shall include the full name(s) of all such other person(s)/entity(ies), the business purpose, the item(s) purchased, and the amount of the purchase(s).

### ***5.10.3 Credit Card Billing***

When the official NMYSA credit card bill arrives, the State Office Administrator will open the bill and send each person who has not already submitted an NMYSA Expense Report form, a memo with a blank form and a copy of the credit card statement pertaining to that person's charges. The memo will request submission of the information substantiating the expenditure, the properly completed form, and proper supporting information attached within five (5) days.

### ***5.10.4 Failure to Provide Proper Documentation***

If the proper documentation is not received within the specified time period, a letter will be written by the NMYSA Financial Officer and sent to the non-reporting person advising the person that if submission is not received within seven (7) days, the Association credit cards issued to the delinquent person will be subject to cancellation. If the proper documentation is still not received within the specified time period, the Association office, after notifying the State Financial Officer and the President, will cancel the delinquent person's access to association credit cards. The Board will be informed of any non-reporting letters or cancellations at the next scheduled meeting.

### ***5.10.5 Non-authorized Charges***

Charges that do not conform to the Association's policies, or personal charges on an Association credit card, are prohibited. After being properly reviewed and upon approval of the Board, charges of this nature shall result in the Association seeking reimbursement for the non-authorized charges, and may result in the Association canceling the person's credit cards, and their possible separation from the Association.

## **5.11 EXPENSE REIMBURSEMENT**

It is expected that the Board of Directors, Committee Chairs, volunteers, and employees of the Association will from time to time incur expenses on behalf of the Association. The Association's volunteers and employees should not be penalized nor should they profit by adhering to stated Association financial policies.

This policy presents standard procedures by which volunteers and employees shall recover funds properly expended in the conduct of the Association's business.

### ***5.11.1 Responsibility of Persons Who Submit and/or Approve Expense Reimbursement***

Anyone with expense reimbursement approval authority must be fully cognizant that their signature on an expense report indicates conformity to stated Association policy, that legitimate and necessary expenses have been incurred, and that all items on the expense report

are properly reimbursable to the person submitting the report. Both the person submitting the report and the person granting approval have equal responsibility for its correctness and to ensure that all expenditures are consistent with Association policies and budgetary constraints.

### ***5.11.2 General Policy***

Association volunteers and employees shall be reimbursed for actual reasonable and proper expenditures incurred in the conduct of approved Association business. These policies are applicable to all volunteers and employees of the Association.

### ***5.11.3 Reimbursement Policies - Specific Requirements***

#### **5.11.3.1 NMYSA Expense Report Form**

An NMYSA Expense Report form shall be utilized by anyone requesting reimbursement from the Association. Any request for reimbursement which relates to someone/entity other than the person requesting reimbursement shall include the full name(s) of all such other person(s)/entit(ies), the business purpose and details, the item(s) purchased, and the cost or amount of reimbursement sought.

#### **5.11.3.2 Documentation Required**

Expenses shall be paid only as a result of documentation supporting the expense. Such documentation shall include an NMYSA Expense Report form with proper attachments, invoices, receipts, or other billing.

#### **5.11.3.3 Approval**

Final NMYSA Expense Report forms shall be approved by the State Financial Officer and the President. The President's expenses shall be reviewed for approval by the State Financial Officer and the State Financial Officer's expenses shall be reviewed for approval by the President.

#### **5.11.3.4 Time Period**

Unless otherwise arranged or as stated below, expense reports shall not cover periods of time greater than one month. NMYSA Expense Report forms shall be submitted to the Association office within thirty (30) days of the expense, and include the date, signatures of all parties, and attached receipts and/or invoices. If the expense is less than fifty dollars (\$50), the reimbursement request may be withheld until reimbursements reach fifty dollars (\$50) or more or until thirty days prior to the close of the program's fiscal year or the close of the Association's fiscal year.

#### **5.11.3.5 Penalty for Failure to Submit Timely**

Any reports not submitted within thirty (30) days of the end of the Association's fiscal year shall not be reimbursed, unless specifically approved by the Board.

### **5.11.3.6 Rebates, Adjustments, and Advances**

Any rebate, adjustment, or expense advance received by a person submitting an expense reimbursement request shall be deducted from expenses claimed. Funds received after submission of an NMYSA Expense Report form shall be returned to the Association office along with a corrected copy of the original NMYSA Expense Report form.

### **5.11.3.7 Discounts**

Members are encouraged and advised to maximize discounts available to them. The fact that a private organization may be paying the bill has no bearing on their personal obligation to seek discounts. Association volunteers and employees should request any available discounts for car rental, air travel, quantity print runs, or other expenses.

### **5.11.3.8 Receipts**

For reimbursement, receipts for any item over \$10.00 shall be attached for all expenditures except for per diem and mileage.

## ***5.11.4 Travel and Other Business Expenses***

### **5.11.4.1 General Policy**

The Association will reimburse volunteers and employees for reasonable and proper expenses incurred in connection with traveling and other business expenses, with exceptions as noted, in the conduct of approved Association business. The purpose for the trip and expenses incurred shall be documented and properly reported on an NMYSA Expense Report form (or similar form). All travel shall have prior Association approval before being scheduled. The NMYSA President shall request the BoD to approve travel requests not related to scheduled in-state NMYSA business in advance unless travel is specifically called out in contractual agreements. This request for specific travel to meet NMYSA and US Youth Soccer obligations shall be requested of the BoD by the President at the Annual Planning Meeting (August annually) and shall include specific individuals identified to attend specific official events. Requests to attend an event may be denied by the President if NMYSA officer reporting and/or job requirements are not met in advance. Furthermore, specific written reports following the event may be requested to convey information and material to the NMYSA membership and to demonstrate worth to organization. Budgetary constraints may preclude travel authorization under specific circumstances. Any credit for airline tickets paid for by NMYSA but not used shall be reported to the State Office Administrator. This credit shall be used for future NMYSA official travel as decided by the President of the NMYSA. For all NMYSA business not related to BoD or Executive Committee meetings, the maximum room and per diem reimbursement rates shall follow US Government policy located at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd03d.html> . For in-state locations not listed, the maximum rates shall be those listed for Albuquerque.

### **5.11.4.2 Travel Arrangements**

The President, and State Financial Officer have the authority to approve travel and arrange travel requests with an Association-approved travel vendor. Arrangements may also be

coordinated through the NMYSA State Office Administrator who may act as an agent of for those individuals on behalf of the NMYSA. Alternatively, individuals on official NMYSA travel may make their own requests provided they are done far enough in advance at the lowest possible fares/rates. Failure to do so may result in less than full reimbursement.

### **5.11.4.3 Mode of Transportation**

#### *5.11.4.3.1 Air Travel*

Air travel will be "coach" class. Travelers should make reservations as early as possible to take advantage of the least expensive fares available. Frequent flyer and/or bonus mileage awards accrued by travel at the Association's expense shall be used to maximize future travel of NMYSA personnel on official, approved travel. To achieve this, all airline mileage accrued using the NMYSA issued credit cards and frequent flyer accounts are the property of the organization. Miles accrued using individual credit cards not issued by NMYSA shall be the property of the individual credit card holder.

#### *5.11.4.3.2 Personal Automobile*

The Association mileage reimbursement will be for the actual mileage driven at the standard mileage rate as shown in Appendix B. Mileage reimbursement is at the current IRS rate at the time of the expense for NMYSA employees, and at ½ that rate for Board members. The amount reimbursed for travel by private automobile will not exceed the value of the least expensive air transportation for trips not specified by mileage chart. Trips of less than 100 miles will not be reimbursed by the organization.

#### *5.11.4.3.3 Rental Cars*

Prior to rental of a car, consideration should be given to its required use and other transportation alternatives. Often the nature or place of the trip dictates that taking a taxi, airport limousine, or hotel courtesy car is most economical and negates the need for a rental car. Taxis are an alternative to the use of a rental car and should be used when appropriate. Most airports offer limousine service for commuting between the airport and downtown areas or hotels. It is usually less expensive for groups than taxis and rental cars. Many metropolitan areas have a variety of forms of public transportation. Association volunteers and employees are encouraged to use these systems when appropriate. Members shall request economy or compact sized cars, except when four (4) or more members are traveling together. Rental agreements provide several options to the renter. Please check with the Association office for waivers that should or should not be taken when renting a car. In the event of an accident, local rental and law enforcement authorities shall be properly notified. Insurance shall be the responsibility of the renter unless authorized in advance by the BoD of the NMYSA or covered separately under the insurance underwriter for the Directors and Officers of the NMYSA.

Payment for rental cars is the responsibility of the individual. No attempt may be made to bill the Association directly except through the use of authorized NMYSA credit cards used by designated card holders. The itemized rental receipt along with the actual payment receipt are required to be submitted.

If the Association member is renting a car and combining personal and business travel,

the member will be personally responsible for the rental arrangement and payment of the entire rental costs. When completed, the member may then request reimbursement for that part of the trip that was related to Association business. The member shall complete an NMYSA Expense Report form with the proper documentation to be eligible for reimbursement.

#### **5.11.4.4 Lodging**

Association volunteers and employees will be reimbursed for the actual cost of reasonable accommodations for approved travel.

##### *5.11.4.4.1 Types of Rooms and Rates*

Single room rates should be requested when reservations are placed, with lodging expenses to be itemized by the day on the NMYSA Expense Report form. For trips where weekly or monthly rates are available and favorable, this shall be clearly shown on the NMYSA Expense Report form. Members are expected to seek lodging in the proximity of the visited location to minimize the cost of local transportation. The itemized hotel bill is required to be submitted.

Unless otherwise approved, members are requested to seek lodging with Association approved hotels/motels that offer the least expensive rooms but do not compromise quality and security.

##### *5.11.4.4.2 Cancellations*

Only in the most unusual circumstances will a "no-show" be considered a proper expense. The traveler has the responsibility to cancel reservations and shall be held liable for expenses billed unless a good faith attempt has been made to cancel.

#### **5.11.4.5 Per Diem**

Association volunteers and employees will be paid a total per diem shown in Appendix B for meetings in Albuquerque. If not claiming a full day, the Association will reimburse as follows: breakfast - \$6.00; lunch - \$9.00; dinner - \$15.00. Out-of-state travel per diem shall be reimbursed at \$30.00 per day for meal expenses.

#### **5.11.4.6 Business Meetings and Conferences**

When expenses are submitted for attendance at Association business meetings, conferences, and meals with guests, the Association member shall indicate on the expense report the nature of the meeting, the attendees, and other data that may be necessary to support the expense.

#### **5.11.4.7 Telephone Calls**

Actual expenses for Association calls, safe arrival calls, and calls to family will be covered for NMYSA volunteers traveling on approved Association business. Cell phone expenditures shall be made only for the NMYSA President's cell phone and only for NMYSA official business.

*5.11.4.7.1 Long Distance Telephone Calls by Volunteers and Employees Outside the Office*

Telephone calls will be reimbursed for the direct expense of the call provided proper documentation is submitted.

## **5.12 BUDGETARY PROCESS**

### ***5.12.1 General Policy***

#### **5.12.1.1 Sponsorship Income**

Only income that is contractually “in hand” shall be projected as coming from non-member income.

#### **5.12.1.2 Registration Income**

Previous year's player registration shall be used for projecting income from player registrations for the next fiscal year or other accountable calculation (*i.e.*, if registration numbers are projected lower, budgeting shall be done accordingly).

#### **5.12.1.3 User Fee Income**

Previous year's program/activity user fees shall be used for projecting income from programs/activities for the next fiscal year.

### ***5.12.2 Initial Budgets***

The next fiscal year's budgets for all programs, committees, and offices of the Association shall be initially generated by the State Financial Officer. These initial line item budgets shall be submitted to the officers, program directors, and committee chairs for review, proposed revisions, and comment.

### ***5.12.3 Proposed Changes***

The Association office shall provide a reasonable deadline for the submission of proposed changes to the initial budgets. Each proposed change shall contain the budget totals for each line item as modified and a detailed explanation and justification for each requested change. Failure to submit proposed changes shall result in the initial budget being the maximum budget of the program, committee, or office.

### ***5.12.4 Budget Presentation and Approval***

The Association office shall send the proposed budget to all members of the Board no later than 30 days prior to the June meeting or as directed in the Bylaws of the NMYSA. The Board shall approve or deny the budget at the June meeting. If denied, the budget shall be reworked and submitted to the Board for approval no later than one (1) month before the end of the Association's fiscal year.

### ***5.12.5 Budget Distribution***

The final approved budget will be distributed to the Presidents of all affiliated

organizations of the Association no later than one week following the end of the Annual General Meeting.

#### ***5.12.6 Capital Items***

Capital items are purchased as individual items or as a class or items (*e.g.*, computer, furniture, soccer equipment) with an expected life of 1 year or more, and cost of \$100 or more. Non-members of NMYSA are expressly prohibited from using capital assets of this organization.

An inventory of capital items and attractive assets shall be maintained by the Association office.

#### ***5.12.7 Organization Vehicle Use***

NMYSA sponsored vehicle use shall be restricted to NMYSA activities. Prior approval for its use in out-of-state events shall be obtained from the NMYSA President. Priority shall be given to the State Director of Coaching for use in accomplishing his/her NMYSA duties. The vehicle shall also be available for the State Office Administrator or other state officers for special functions such as the Snickers New Mexico Open State Cup, Regional US Youth Soccer Association Meeting, the NMYSA AGM, etc.

### **5.13 OLYMPIC DEVELOPMENT AND YOUNG OLYMPIANS PROGRAMS**

#### ***5.13.1 Purpose and Structure***

The Olympic Development Program (ODP) is a national program to identify and develop youth players throughout the country in age groups U-13 through U-18/19 to represent their state, region, and the United States in soccer competition. Teams are formed in specified age groups at the state and regional levels from the best players in those age groups. The Young Olympians Program (YOP) is a state program to identify and develop youth players in the next two age years younger than the ODP program. The ODP and YOP financial operations and accountability are the joint responsibility of the Vice-President/Youth Commissioner, the ODP Administrator, and the NMYSA Director of Coaching (DoC). The ODP Administrator shall ensure that all funds are collected in advance of stated deadlines and that timely distribution of funds for camps and other necessary expenditures are made in accordance with approved Budget. The DoC shall provide budgetary guidance with respect to number of participants and costs for coaching, field use, equipment and gear, and related expenses. All on-field activities including selecting participants, running ODP and YOP field activities, coordinating coaching and other essential on-field activities are the responsibility of NMYSA DoC.

#### ***5.13.2 NMYSA Financial Responsibilities***

ODP and YOP program financial accounting is the responsibility of the ODP Administrator working in concert with the DoC. It is the NMSYA position that the ODP and YOP be self-supporting. Income derived from fees, program registration and other income specifically designated for ODP and YOP shall end a fiscal year with a greater than zero balance. Budgetary estimates shall be assembled by the Vice-President/Youth Commissioner using guidance from the DoC and the ODP Administrator and shall be approved in advance by the BoD of the NMYSA. For the purposes of financial accountability, the 300-line category (301

through 307) of the budget spread sheet in the appendix is defined as the operating income of the ODP and YOP program and the 2000-line category (2001 through 2309) are defined as the operating expenses of the program.

### ***5.13.3 ODP and YOP Participants Financial Responsibilities***

Participation in the YOP and ODP Programs shall be conducted on a paid-in-advance policy. No individual participation shall be allowed on a credit or funds to be paid later basis. Individuals in need of financial aid may apply for such according to NMYSA policy stated in section 5.14. Fees and registration monies collected from individuals in ODP and YOP programs shall not be used to subsidize others directly participating as players in the program unless specifically authorized by the BoD of the NMYSA. To the best extent possible, prior notification of estimated costs and fees for participation in this program shall be posted to the NMYSA web site as close to the beginning of the seasonal year as possible.

### ***5.13.4 Coaching/Training Assistants***

All coaches used in the YOP and ODP programs shall be licensed and used at the appropriate licensure level. The use of training assistants or other individuals not possessing a valid coaching license shall be approved in advance by the BoD of the NMYSA for any ODP or YOP activity. All payment for services rendered by coaches and training assistants shall be approved in advance by the BoD of the NMYSA. All coaches, coaching assistants or others engaged in ODP and YOP activities which involve monetary reimbursement for services shall have any contractual and remuneration agreements (including travel, meeting registration, lodging, per diem, etc.) approved in advance by the BoD of the NMYSA.

## **5.14 FINANCIAL AID**

### ***5.14.1 GENERAL GUIDELINES AND POLICY***

Individuals in need of financial assistance may request in writing through the state office for partial refunds of fees and expenses incurred as part of NMYSA-sanctioned activities. Legitimate activities covered under this policy include coaching clinic fees, referee clinic fees, special program participation fees (ODP, YOP, etc.) and travel to these events. Monies used for this purpose may include income monies derived from guest player fees, tournament sanction fees, and out-of-state roster fees (category line items 209, 210, and 211 in appended budget spreadsheet). Financial assistance shall be considered by a committee comprised of the cognizant Program Manager (*e.g.*, Vice-President/Youth Commissioner if an ODP request), the state Financial Officer, and one other Board Member of the NMYSA (President, Vice-President/Youth Commissioner, etc.). Input from the DoC or other knowledgeable individual may be requested to arrive at consensus agreement. All requests shall be considered after the event has occurred except as spelled out in section 5.14.2. The BoD of the NMYSA shall consider all other requests not specifically spelled out herein on a case-by-case basis.

### ***5.14.2 DONATIONS AND CARRYOVER***

Requests for financial aid before an event has occurred may be derived from monies from donations specifically established for scholarships and from funds designated as Scholarship carryover from previous years' operations. Financial assistance for support before an event has

occurred shall be considered by a committee comprised of the cognizant Program Manager (*e.g.*, Vice-President/Youth Commissioner if an ODP request), the state Financial Officer, and one other Board Member of the NMYSA (President, Vice-President/Youth Commissioner, etc.). Input from the DoC or other knowledgeable individual may be requested to arrive at consensus agreement.

#### ***5.14.3 PRIORITY FINANCIAL AID CONSIDERATIONS***

Individuals who have demonstrated matching funds for their request from the league in which they are registered shall receive priority financial aid consideration from the NMYSA decision-making body (*e.g.*, cognizant Program Manager (*e.g.*, Vice-President/Youth Commissioner if a ODP request), the state Financial Officer, and one other Board Member of the NMYSA).

## **5.15 JOB CONTENT AND DUTIES OF NMYSA STAFF EMPLOYEES**

### ***5.15.1 DUTIES OF DIRECTOR OF COACHING (DoC)***

**Complete Contract is kept on file in New Mexico Youth Soccer Association Office. Relevant job duties are appended below.**

- a. The Coach shall become the NMYSA Director of Coaching and Player Development and, as such, provide services to fulfill the requirements of the job and such other directions as given by the NMYSA Vice President/Youth Commissioner or the Board of Directors.
- b. The workweek of the Coach shall be on a full-time, five work day basis. The work schedule shall be structured such that the coach has days off during the week in exchange for weekend work. Office hours are to be consistently structured in accordance with the wishes of the NMYSA Board of Directors. This is a full-time, salaried position and not intended to be construed as payment on an hourly or daily basis. Notwithstanding time that may be worked over and above the five-day work week, no compensatory time shall accrue and no overtime will be paid.
- c. As a condition of employment, Coach shall continue in good standing with the United States Soccer Federation (USSF), United States Youth Soccer (USYS), and maintain a current "A" License and a National Youth License.
- d. Coach herein authorizes NMYSA to conduct a complete background check on him/her, to include police records check, and will cooperate by executing whatever document(s) are required. Any expenses incurred for these checks shall be paid for by NMYSA.
- e. Coach agrees to submit to drug and/or alcohol testing should the NMYSA, through the Vice-President/Youth Commissioner and/or the NMYSA Board of Directors, determine that there is cause for such testing at any time and for any reason. Any expenses incurred for this testing shall be paid for by NMYSA.
- f. The NMYSA Vice President/Youth Commissioner, working with the Coach, shall develop an Annual Work Plan which shall specify in detail the expectations and responsibilities of the Coach for that year. The Coach shall report to the NMYSA Board of Directors on the Work Plan progress upon request, but no less than one time every six months.
- g. Coach may be required to perform some duties for the amateur association based upon the request and approval of the NMYSA Vice President/Youth Commissioner.
- h. Coach agrees that, except for those areas of activity specified within this Agreement, he will direct his full-time activity to the affairs of the NMYSA.
- i. Coach agrees that he shall not, for hire or voluntarily, serve or affiliate with any soccer team, club, association, or league except as specifically approved of in writing by the NMYSA Board of Directors.

- j. In expressing personal, political, or religious beliefs or positions, Coach shall make it clear that they are his/her opinions and not those of the NMYSA. Coach understands that the NMYSA is a tax-exempt organization and, as such, must avoid partisan politics.
- k. Coach agrees to request and receive written approval from the NMYSA prior to entering into any soccer-related venture for profit except those specifically included within this agreement.
- l. Coach shall visit every league at least once each seasonal year in his/her official capacity as State Director of Coaching and Player Development. These visits may be to conduct a formal coaching course, to conduct an informal clinic for players and/or coaches (not to exceed 3 hours in length), or to attend coach/board meetings. The Coach will be responsible for scheduling these visits.

#### ***5.15.2 STATE OFFICE ADMINISTRATOR***

**Complete Contract is kept on file in New Mexico Youth Soccer Association Office. Relevant job duties are appended below.**

- a. The NMYSA State Office Administrator reports directly to the President of the organization.
- b. The Office Administrator is responsible for all office operations, including but not limited to answering calls and receiving, reviewing, and distributing mail and inquiries. Mail for other paid staff shall be distributed unopened.
- c. The Office Administrator shall keep regular office hours as determined by the Board of Directors and advertised on the NMYSA web site.
- d. The Office Administrator shall receive, deposit, and code to the appropriate budget line(s) all money paid to the organization. The Office Administrator can delegate an agent to receive money when it is impractical to do so in person (*e.g.*, multiple state venues). When this is necessary, the Office Administrator will assure proper cash handling procedures are followed.
- e. The Office Administrator shall assist the accountant or bookkeeper with bill payment (*e.g.*, budget coding following assurance and guidance from state Financial Officer).
- f. The Office Administrator shall provide financial information to board members and administrators as needed in the completion of their duties. The Office Administrator shall provide financial information to the membership within the time period required by the IRS.
- g. The Office Administrator will assist the Financial Officer with research regarding expenditures and collections (*e.g.*, assuring approval of expenditure by budget manager and reconciling accountant receivable).
- h. The Office Administrator will provide information to the Budget Committee regarding office operation costs.

- i. The Office Administrator will act as the NMYSA Registrar. As such the Office Administrator will be responsible for the registration of players and rostering of teams. The Office Administrator will certify the registration data for each league and will serve as the authority for this data for insurance eligibility and other purposes. The Office Administrator shall be responsible for development and maintenance of registration materials, instructing and training league personnel to ensure proper completion of forms and submissions consistent with NMYSA, US Youth Soccer and USSF requirements. The Office Administrator shall certify the rosters of teams that are to participate in regional cup competitions, national cup competitions, travel rosters, and select team rosters. The Office Administrator shall certify the rosters of teams playing in state-sponsored tournaments.
- j. The Office Administrator shall support the Board of Directors in the completion of their duties by providing necessary information, timely forwarding of communications, travel arrangement, and reporting activities at regularly scheduled meetings or more frequently upon request by the BoD. The Office Administrator will not be expected to act as a secretary for the board members (*e.g.*, typing letters for board members). The Office Administrator will attend all regularly scheduled meetings of the Executive Committee and BoD unless excused by the President.
- k. The Office Administrator shall represent NMYSA at various functions upon approval by or request of the President.
- l. The Office Administrator will be responsible for marketing the Association to the extent of initiating contact with potential sponsors, advertisers, or partners. The Office Administrator will forward serious inquiries to the NMYSA Publications Editor / Webmaster to work out the technical details. The Office Administrator will be responsible for billing and reconciliation of payment for accounts receivable. The Financial Officer will be responsible for collection of accounts sixty (60) days past due upon notification by the Office Administrator.
- m. The Office Administrator shall support the Director of Coaching by forwarding communication, supplying information necessary to the completions of his/her duties, receiving monies due NMYSA for coaching education services and player development programs, and providing financial information.
- n. The Office Administrator and the Director of Coaching are equivalent positions and are considered complementary. As such, neither shall be considered supervisory over the other. It is implied that each will work with the other on an as needed basis to ensure the success of the NMYSA.

### ***5.15.3 DUTIES OF THE PUBLICATIONS EDITOR / WEBMASTER***

**Complete Contract is kept on file in New Mexico Youth Soccer Association Office. Relevant job duties are appended below.**

### **A. New Mexico Soccer News**

The Publications Editor / Webmaster will produce issues of the State newsletter, *New Mexico Soccer News*, on the schedule and in the format determined by the Board (presently (2002) in September, January, and May annually). The costs of the actual printing, label production, bulk mailing arrangements, and actual postage are the responsibility of NMYSA. It is NMYSA's responsibility to determine content requirements for each issue of the newsletter and to set and enforce copy deadlines for Board members, advertisers, and other contributors. Any advertising contract or sponsorship agreement is between NMYSA and the advertiser or sponsor. The Publications Editor / Webmaster will serve as technical liaison with the advertisers and sponsors to ensure content is provided in appropriate electronic format. The Publications Editor / Webmaster will provide a financial summary of advertising in each issue to the state office, may issue invoices in the name of NMYSA for advertising services completed, and will forward copies of any such invoices to the state office for collection and follow-up.

### **B. NMYSA Web Site Maintenance**

The Publications Editor / Webmaster will maintain the NMYSA web site(s). It is NMYSA's responsibility to provide timely notification of new information they wish to have included on the web site and to provide timely review of new postings for feedback on accuracy and currency.

Various advertising and marketing activities may be supported on the NMYSA web site, at the direction of the Board. For example, the Board has approved the advertising of sanctioned tournaments from neighboring states on the NMYSA "Tournaments" page. There are also current discussions concerning the permitting of tournament web sites beneath the NMYSA web site on the "nmya.net" domain and the possibility of accepting web-only advertising on the site.

From time to time, discussions may occur to evaluate alternative web site hosting organizations and arrangements. The Publications Editor / Webmaster will play an active role in such discussions on behalf of NMYSA, evaluate alternatives, and make recommendations to the Board, as necessary.

### **C. Tournament Programs**

The Publications Editor / Webmaster will produce programs for various NMYSA-hosted tournaments, as requested by the Board (Snickers NM Open State Cup, Tide American Cup, and Chevy Ryan Cup) as a part of the NMYSA commitment for complementary advertising exposure for its sponsor organizations. The cost of the actual printing is the responsibility of NMYSA. The Publications Editor / Webmaster will provide a financial summary of advertising in each program to the state office, may issue invoices in the name of NMYSA for advertising services completed, and will forward copies of any such invoices to the state office for collection and follow-up.

### **D. Internet Service Provider**

At present, Internet at CyberMesa of Santa Fe serves as the NMYSA's primary Internet Service Provider and host of the NMYSA independent web site. The "nmysa.net" domain is located on the commercial Unix-based server at CyberMesa. Because of problems with the NMYSA credit card which had previously been used to guarantee and pay the monthly charges on this account, as of 1 Oct 2000, the Publications Editor / Webmaster has taken over payment of the monthly charges for the NMYSA internet dial-up account, web space, commercial web site, additional e-mail addresses, and domain name maintenance (for purposes of ensuring continuity). These charges are simply passed through, at cost, to NMYSA on monthly invoices.

#### **E. Other Services**

Other computer-related services (such as system configuration, hardware and software procurement and installation, troubleshooting, training, etc.) will be provided by the Publications Editor / Webmaster on an as-requested basis at an agreed upon rate.

Other necessary and prudent direct costs incurred (such as Federal Express charges, other local courier charges, postage, long distance telephone calls, domain name renewals, etc.) will be passed through at cost by the Publications Editor / Webmaster.

**APPENDIX A - FINANCIAL SPREADSHEET ACCOUNT CODING (WITH DESCRIPTIONS)**

**To be Appended Following Final Corrections**

**APPENDIX B – Mileage Chart for Round-Trip Travel to Albuquerque**

(chart updated to 50% of IRS rate in effect 1 Jan 2016 [\$0.54/mi])

City/Town	RT Mileage	Rate=(.27)* single attendee	Rate = (.32)* multiple attendee	Total Per Diem*
Alamogordo	414	\$111.78	\$132.48	\$45.00
Artesia	478	\$129.06	\$152.96	\$45.00
Carlsbad	550	\$148.50	\$176.00	\$45.00
Clovis	438	\$118.26	\$140.16	\$45.00
Deming	466	\$125.82	\$149.12	\$45.00
Farmington	364	\$98.28	\$116.48	\$45.00
Gallup	276	\$74.52	\$88.32	\$30.00
Hobbs	630	\$170.10	\$201.60	\$45.00
Las Cruces	446	\$120.42	\$142.72	\$45.00
Las Vegas	246	\$66.42	\$78.72	\$30.00
Los Alamos	186	\$50.22	\$59.52	\$30.00
Portales	454	\$122.58	\$145.28	\$45.00
Roswell	398	\$107.46	\$127.36	\$45.00
Santa Fe	118	\$31.86	\$37.76	\$30.00
Taos	258	\$69.66	\$82.56	\$30.00
Tucumcari	346	\$93.42	\$110.72	\$30.00
Ruidoso	382	\$103.14	\$122.24	\$45.00
Silver City	472	\$127.44	\$151.04	\$45.00
		*Subject to IRS Rate Changes	*Subject to IRS Rate Changes	*BoD, ExCom Mtgs.