



Treasurer



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everyone plays[®]





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AYSO Vision & Mission

The American Youth Soccer Organization was established in 1964 with the dream to bring soccer to American children. AYSO continues to be a leader in providing quality youth soccer programs.

AYSO Vision

To provide world-class youth soccer programs that enrich children's lives.

AYSO Mission

To develop and deliver quality youth soccer programs in a fun, family environment based on the AYSO philosophies:

Everyone Plays: Our goal is for kids to play soccer—so we mandate that every player on every team must play at least half of every game.

Balanced Teams: Each year we form new teams as evenly balanced as possible—because it is fair and more fun when teams of equal ability play.

Open Registration: Our program is open to all children between 4 and 19 years of age who want to register and play soccer. Interest and enthusiasm are the only criteria for playing.

Positive Coaching: Encouragement of player effort provides for greater enjoyment by the players and ultimately leads to better-skilled and better-motivated players.

Good Sportsmanship: We strive to create a safe, fair, fun and positive environment based on mutual respect, rather than a win-at-all-costs attitude, and our program is designed to instill good sportsmanship in every facet of AYSO.

Player Development: We believe that all players should be able to develop their soccer skills and knowledge to the best of their abilities, both individually and as members of a team, in order to maximize their enjoyment of the game.



Role of Treasurer

Each AYSO Region has the privilege and obligation to manage its local financial affairs through a Regional treasury for which the Regional Commissioner is responsible. The Regional Commissioner MUST appoint a separate Regional Treasurer, who may not be a member of his/her immediate family or household, for the specific duties of Regional treasury management. This practice is essential for creating the appropriate system of financial control with specific “checks and balances.”

The American Youth Soccer Organization (AYSO) is a nonprofit, tax-exempt corporation, registered with the United States Internal Revenue Service, the State of California Franchise Tax Board and the State of California Registry of Charitable Trusts. In order to maintain this tax-exempt status, AYSO, which is a composite of all the Regions and the National Organization, is required to file detailed financial reports with federal, state and local agencies. The Regional Treasurer plays an important role in this process.

Our Federal Identification Number is 95-6205398. Our income tax-exemption status is determined by Section 501(c)(3) of the United States Internal Revenue Code and by Section 23701(d) of the State of California Revenue and Taxation Code. AYSO is also registered as a foreign corporation in each and every state where we have an active Region.

The Organization’s fiscal year is July 1 through June 30.

The position of the Regional Treasurer, as stated in the National Bylaws, 1.04 (n), is one of the seven required Regional Board positions including the Regional Commissioner, Registrar, Safety Director, Child and Volunteer Protection Advocate, Coach Administrator and Referee Administrator.

Treasurers play a vital role in AYSO’s ability to provide world class youth soccer programs that enrich children’s lives. In return, AYSO wants to ensure all its volunteers receive the maximum protection under the Volunteer Protection Act of 1997 and therefore requires that all volunteers:

- Complete, sign, and submit a Volunteer Application each year,
- Be authorized to do their jobs by the Region, Area or other AYSO authority,
- Act within their Position Descriptions and the scope of AYSO Policies, Procedures and Guidelines,
- Complete Safe Haven Training, and be properly trained in their jobs.



Key Responsibilities

The Regional Treasurer is intended to keep and safeguard all of the monies of the Region and to have in their possession all of the Region's cash investments, contracts, leases and any other valuable documents. The Regional Treasurer must:

- Ensure timely payment of player registration fees
- Abide by good internal control procedures
- File financial reports in a timely manner
- Manage Accounts Receivable (revenue) and Accounts Payable (expenses)
- Follow National Accounting Program (NAP) guidelines and procedures
- Coordinate the Annual Budget preparation and submission
- Participate in the Registration process and provide guidance on fee handling procedures
- Maintain financial records for seven years
- Assist with annual audits
- Prepare 1099 reports
- Watch for "Red Flags" of financial misconduct
- Maintain a player reserve:
 - Not less than \$5 per player
 - Not more than \$12 per player

The Regional Treasurer must be thoroughly familiar with the contents of this Treasurer Manual and the Regional Treasurer Position Description that follows, and must strictly follow all of the specified deadlines and procedures.



Regional Treasurer Position Description



Regional Treasurer

Purpose

The AYSO volunteer position of Regional Treasurer is intended to keep and safeguard all of the monies of the Region and to have in their possession all of the Region's cash investments, contracts, leases and any other valuable documents. The Regional Treasurer shall deposit all funds and securities in the name and to the credit of the Region in an authorized bank or depository.

Specific Duties and Responsibilities

The Regional Treasurer is expected to perform their duties consistent with the directions as detailed in the training, certification, and continuing education provided by AYSO for this position including:

1. Support the AYSO Vision, Mission, National Programs and Regional Commissioner in the promotion and implementation of their duties in both specifics and spirit;
2. Comply with the AYSO National Accounting Program (NAP) and AYSO Treasurer's Manual plus record all Regional monies received and paid;
3. Ensure the collection of registration fees for all players and payment of the national portion of the registration fees within 30 days of registering each player in eAYSO;
4. Provide financial reports as requested for the Regional Commissioner or the AYSO National Office including annual budget and monthly deposit reports;
5. Notify immediately the Area Director, Section Director, and the AYSO National Office of any procedural violations or fiscal irregularities;
6. Review and ensure the accuracy of the Region's monthly financial statement prepared by the AYSO National Office and report errors immediately;
7. Publish the Region's annual financial report to the Regional membership before the Region's last scheduled game of the season; and
8. Attend all board meetings and registration events.

Qualifications and Desired Skills

To be considered for the position of Regional Treasurer, the applicant must:

1. Annually submit an AYSO Volunteer Application form;
2. Pass the AYSO screening and background check;
3. Be annually approved and duly appointed as Regional Treasurer by the Region;
4. Have unswerving integrity; and



5. Be knowledgeable and proficient in finance and accounting.

Supervision Protocols

While performing as the Regional Treasurer, the volunteer is:

1. Subject to the bylaws, rules, regulations, policies, procedures, and guidelines of AYSO;
2. Under the overall authority of and directly supervised by the Regional Commissioner; and
3. To maintain the recommended adult to child supervision ratio of 1:8 or less; that is one adult for every eight or fewer children and two adults (one of whom may be the coach and one of whom should be of the same gender as the group) present at all times, for the protection of both the children and the volunteer, no volunteer should permit himself or herself to be alone with any child or group of children (except his or her own) during AYSO-sponsored activities.

Time Commitment

Time commitment will vary depending on Region size and length of playing season(s). For the typical AYSO Region, the Regional Treasurer will devote about 3 hours per week per playing season.

Orientation, Training, Certification, and Continued Education Provided

To fully prepare for the position, the Regional Treasurer is expected to participate in the following training, certification and continuing educational opportunities:

1. Orientation by the Regional Commissioner;
2. AYSO's Safe Haven – 2 hours.
3. Treasurer workshop – 2 ½ and hours;
4. eAYSO Training – 1 ¼ hours;
5. Regional Board Member Orientation – 3 hours;

Activity Locations

While performing the duties of Regional Treasurer, the volunteer is limited to the following locations, unless expressly authorized in writing by the Regional Commissioner to hold or participate in activities in another location.

1. Regularly scheduled and duly approved inside or outside AYSO activities; and
2. Independent work at home alone, in committees of adults, or in a properly supervised situation with children.



Area Treasurer Position Description



Area Treasurer



Purpose

The AYSO volunteer position of Area Treasurer is intended to have custody of all funds and securities, evidence of indebtedness and other valuable documents, and shall deposit funds and securities in the name and to the credit of the Area in a bank or depository.

Specific Duties and Responsibilities

The Area Treasurer is expected to:

1. Keep in appropriate books an accurate account of all money received in and paid out;
2. Comply with the National Accounting Program and all procedures specified in the AYSO Treasurer's Manual;
3. Be responsible for filing the annual budget and other information as may be required or requested from time to time by the National Support & Training Center;
4. Deposit all the funds collected by the Area in the Area's checking account;
5. Obtain Area Director's signature as required and issue checks to pay for Area expenditures. All checks should be substantiated by a receipt, invoice, or other documentation;
6. Verify that the Area has adopted written internal control procedures assuring adequate protection of Area assets;
7. Assist the person who has been assigned the task of reviewing the Area books and records;
8. Reconcile the checking and savings accounts each month;
9. File all receipts, invoices, or other documentation in alphabetical order, by payee, and save them for at least five years. They are subject to audit by government regulatory agencies and the AYSO National Treasurer;
10. File the specified reports to the National Support & Training Center;
11. Give all the AYSO documentations, receipts, invoices, etc., to the Area Director when the Treasurer leaves;
12. Assist the Area Director in the preparation of the annual budget which is due July 1 to the NSTC;
13. Review the Area monthly financial statement prepared by the National Support & Training Center. The Area or Treasurer is responsible for the accuracy of the Area financial statement and any error found should be reported to the National Support & Training Center immediately;
14. Publish the Area's financial report to the Area Director's (copy to the National Support & Training Center) by June 30; and
15. Develop investment and spending strategies to assist in long-term financial stability and value.

Qualifications and Desired Skills

To be considered for the position of Area Treasurer, the applicant should:

1. Annually submit an AYSO Volunteer Application form;
2. Pass the AYSO screening and background check;
3. Be annually approved and duly appointed as Treasurer by the Area;
4. Have skills in finance and accounting;
5. Be detail oriented; and



6. Have acknowledged, unswerving commitment to the AYSO philosophy.

Supervision Protocols

While performing as the Area Treasurer, the volunteer is:

1. Subject to the bylaws, rules, regulations, policies, procedures, and guidelines of AYSO;
2. Under the overall authority of and directly supervised by the Area Director; and
3. To maintain the recommended adult to child supervision ratio of 1:8 or less; that is one adult for every eight or fewer children and two adults (one of whom may be the coach and one of whom should be the same gender as the group) present at all times. For the protection of both the children and the volunteer, no volunteer should permit himself or herself to be alone with any child or group of children (except his or her own) during AYSO-sponsored activities.

Time Commitment

The anticipated time commitment for Area Treasurer is a full year. Time commitment will vary depending on Area size and length of playing season(s). The Area Treasurer will devote at least ___ hours per week per playing season.

Orientation, Training, Certification, and Continued Education Provided

To prepare a volunteer for the position of Area Treasurer, AYSO will offer the following educational opportunities which the volunteer is expected to take advantage of and participate in, as appropriate.

1. Orientation by the Area Director;
2. Treasurer or Treasurer I and II workshops at the annual Section Conferences; and
3. AYSO Safe Haven Program;

Activity Locations

While performing the duties of Area Coach Administrator, the volunteer is limited to the following locations, unless expressly authorized in writing by the Area Director to hold activities in another location.

1. Area sponsored events;
2. Annual Section Conferences;
3. Independent work at home alone, in committees of adults, or in a properly supervised situation with children.



Checking & Savings Accounts

Opening an Account

1. Select a federally insured financial institution which will provide the Region with either electronic images or cancelled checks with the monthly statement.
2. Instruct the banking institution to provide for the following requirements:
 - a. The account must be opened in the name of “American Youth Soccer Organization, Region (Number)” using the AYSO Federal ID #95-6205398.
 - b. *“Two signatures required”* and either *“American Youth Soccer Organization, Region (Number)”* or *“AYSO Region (Number)”* must be imprinted on the checks.
 - c. Two signatures are required to withdraw funds.

Note: some financial institutions refuse to include the “Two Signatures Required” imprint or even print two signature lines on the checks. Nonetheless, AYSO requires two signatures on each check written on a Region account.

- d. The bank’s monthly statements, with electronic canceled check copies or returned cancelled checks, must be mailed by the institution directly to the AYSO National Office at:

AYSO Region #
19750 S. Vermont Ave., Suite 200
Torrance, CA 90502
 - e. Savings account statements must also be mailed directly to AYSO National Office at least quarterly.
3. Initially, Regions are allowed only one local checking account and a maximum of two savings accounts. (See “Cultural Exchange” and “Tournaments” sections of the manual for exceptions.)
4. At least three, preferably four, authorized signatures – the RC, the Regional Treasurer (required signatories), and whenever practical, the Area Director and one other Regional Board member – should be on file with the banking institution and the AYSO National Office for all checking, savings, CD’s, Money Market and Investment accounts. The authorized signers **CANNOT BE** members of the same family or the same household.

- When a change is made to the authorized signers on the Region's checking and savings accounts, the Region must have all the new people sign a new signature card with the bank. In addition, a new Information Form (IF) must be sent to the AYSO National Office or updates must be made in eAYSO.

Account Signatories

The purpose of designating account signatories and requiring a minimum of two signatures on each check is to help ensure the proper and secure use of AYSO funds. It is essential that the signatories of record are updated immediately whenever there is a change in responsibility.

To update the authorized signers or account signatories of record, logon to eAYSO and select "**Account Settings**" under the **Treasurer** menu:

The screenshot shows the eAYSO interface for the American Youth Soccer Organization. The top navigation bar includes links for Home, Español, Help, and Sign out. Below this is a menu bar with options: MyeAYSO, Region, Area, Section, NSTC, Signup, Lookup, Reports, and Preferences. The 'Region' menu is expanded, showing options like Player, Volunteer, Setup, Teams, Treasurer, Instructor, Admin, Game, Ref Scheduling, and CVPA. The 'Treasurer' option is further expanded to show 'Account Settings', which is highlighted. Below the menu, there is a form for 'Region #', 'Section' (set to 1), and 'Area' (set to D). A table of account signatories is displayed with columns for Pilot Date, Charter Date, VIP, and Franchise.

Pilot Date	Charter Date	VIP	Franchise
06/18/71	06/18/71	Yes	No
06/18/71	06/18/71	Yes	No
06/18/71	06/18/71	Yes	No
12/15/72	12/15/72	Yes	No
06/15/73	06/15/73	Yes	No
01/26/76	11/29/76	Yes	No
05/23/00	03/15/05	Yes	No



Account Information for Checking and Savings accounts can be updated.

Home
Español
Help
Sign out

eAYSO American Youth Soccer Organization

MyeAYSO Region Area Section NSTC Signup Lookup Reports Preferences

2.5.5

Account Settings

Region 34

Checking Savings Signers Credit card settings

Bank/Institute Name: Bank of America
 Street: Pacific Coast Hwy
 City: Redondo Beach State: --select--
 Zip: 90277 Contact Person:
 Phone #: 3108841870 Fax:
 Account #: Routing #:

Cancel Update

Select "Signers" to update the account signatories:

Home
Español
Help
Sign out

eAYSO American Youth Soccer Organization

MyeAYSO Region Area Section NSTC Signup Lookup Reports Preferences

2.5.5

Account Settings

Region 34

Checking Savings Signers Credit card settings

Executive member first name
 Executive member last name
 Treasurer first name
 Treasurer last name
 Other first name
 Other last name
 Other first name
 Other last name

Cancel Update



Account Signatories may also be updated by submitting the AYSO Information Form to the AYSO National Office. The AYSO Information Form is available on the Web site at:

http://www.ayso.org/resources/forms/region_area_admin_forms.aspx.

The Standard Regional Guidelines, Article Eight identifies the following requirements for **Account Signatories**:

All checks drawn on any bank account maintained by the Region shall bear two signatures, one of which must either be the Regional Treasurer's or the Regional Commissioner's.

- Additional signatories must be authorized by Regional Board action.
- Two signatories from the same household shall not be allowed.
- There must be at least three signatories on all Regional bank accounts.

Using the Checking and Savings Account

All financial transactions must be handled through the Region's checking account:

All cash receipts should be deposited into the Region's checking account the day of receipt or the next banking day.

- All checks received should be endorsed upon receipt. Ideally, a Deposit/Endorsement stamp should be used. However, handwritten endorsements including "For deposit only" on the first line, followed by a second line with "AYSO Region (Number)" and including the account number are acceptable.
- All disbursements must be made by check written against the Region's checking account.
- No petty cash accounts are permitted.
- The use of Regional credit cards, ATM cards, debit cards, electronic funds transfer (EFT), and online banking is prohibited. Online account management (view account balances, cleared checks, deposits, etc.) is permitted. Please be aware that some banks might permit viewing of all AYSO accounts at that bank, regardless of the Region to which they belong. If that's the case at your bank, please contact them and request that they limit your viewing to only your Region's accounts.
- Accepting payments through PayPal is permitted, but only if arranged through the AYSO National Office. Please contact the Finance Department at (800) 872-2976 ext. 7910 for further information.



- Deposits to savings accounts must be made by writing a check from the Regional checking account. Electronic transfers are not allowed. A transfer should be coded to 5701.
- All withdrawals from a savings account must be authorized by two signatures, and the funds withdrawn must be deposited immediately into the Region's checking account. The savings account(s) should be used for surplus funds and may not be used for day-to-day deposits/withdrawals.

Region Checks

At a minimum, all of the information below must be imprinted on the face of each Region's check with the following additions or exceptions:

- A Region telephone number may be printed.
- Communities represented by the Region (i.e. Torrance AYSO) may be printed.
- AYSO National Office's address (19750 S. Vermont Ave. Suite 200, Torrance, CA 90502) may be replaced with the Region's address on the checks.
- Reminder: all bank statements, cancelled checks, etc. must still be sent directly from the bank to the AYSO National Office in Torrance, CA. Make sure that your bank knows this if your Region uses the Region's address on the checks.

AYSO Region #####	1001
19750 S. Vermont Ave. Suite 200	←
Torrance, CA 90502	
Pay to the order of _____	\$ _____
Bank Name/Address _____	→ Two Signatures Required
Memo _____	→ _____



National Accounting Program (NAP)

The National Accounting Program's (NAP) primary purpose is to relieve the Regional Treasurer from the difficult and time-consuming task of preparing and filing periodic financial reports with federal and state agencies.

The financial transactions of all the Regions, Areas, Sections and the AYSO National Office are consolidated into one financial report which is filed annually by the AYSO National Office with the federal and state agencies in order to preserve the Organization's tax-exempt status.

For this reason, all Regions are required to enroll their bank accounts in NAP (*Standard Regional Guidelines, Article Three, 12.(c)*).

Note: Section and Area Operating Budgets and any Discretionary Budget bank accounts must use the National Accounting Program.

Enrolling in NAP

When opening a new account, moving an account to a different financial institution or simply enrolling an existing account in NAP, please call the AYSO National Office Finance Department at (800) USA-AYSO or (800) 872-2976, ext. 7913 and ask for the NAP Accounting Manager.

Instruct the bank and/or savings and loan institution to mail the monthly statement, including electronic images of all cancelled checks, to:

AYSO Region #
19750 S. Vermont Ave., Suite 200
Torrance, CA 90502

This will ensure that the cancelled check information is available to the Region and to the Regional Audit process, preserving the appropriate internal control procedures. If electronic cancelled checks are not available, then the hard copy cancelled checks must be included with the monthly statements sent to the AYSO National Office.

If a specific financial institution will not comply with either option to return cancelled checks, another banking institution should be utilized.

The number of accounts a Region is allowed is purposely kept at a minimum of 3 for the sake of simplicity. A Region should prepare more detailed financial reports for its own use.



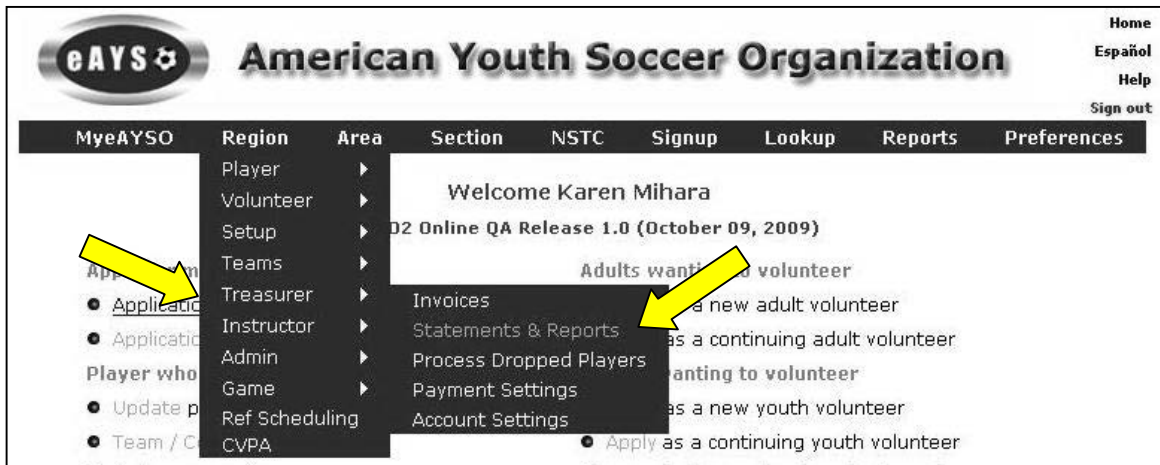
AYSO National Office Services

Enrolling in NAP allows the AYSO National Office to provide the following services to the Region for each account:

- Creation of a **NAP financial worksheet** for each bank account showing:
 - Activity for the month.
 - Year-to-date cumulative totals.
 - Ending cash balances of the Region's bank, savings and investment accounts.
- The **NAP financial statements** are issued monthly showing year-to-date totals on a fiscal year basis (July 1 to June 30). The ending date of the bank statement determines in what monthly period the bank statement will fall in the NAP processing period. For example, if the bank statement period is July 15–August 14, the bank statement will then be processed in the August NAP processing period.
- Posting a .pdf copy of the monthly **bank statement** in eAYSO immediately after it arrives at the AYSO National Office. Please note only the bank statement is scanned and posted on eAYSO, hence the importance of electronic copies of cancelled checks with the monthly statements. Copies of hard copy checks can be emailed if needed. Send an email request to nap@ayso.org.
- Posting the **NAP financial worksheet** to eAYSO after each account is reconciled. It typically takes 30-45 days to reconcile accounts after the statements are received. All accounts are processed on a “first-in, first-out” basis.
- Forwarding bank notices of NSF checks, deposit corrections, CD maturity and renewal notices, etc. to the Regional Treasurer via standard postal mail on a daily basis.

The bank statement and NAP financial worksheet above are posted in eAYSO under the Treasurer menu). The official Regional Commissioner, Treasurer, and Auditor of record for a Region, Area or Section are able to access all the NAP financial worksheets, bank statements, and AR statements by Report, Month & Year.

Areas have access to all financial reports for the Regions within the Area, and Sections have access to all financial reports for the Areas & Regions within the Section.



The screenshot shows the eAYSO website interface. At the top, there is a navigation bar with links for Home, Español, Help, and Sign out. Below this is a main navigation bar with links for MyeAYSO, Region, Area, Section, NSTC, Signup, Lookup, Reports, and Preferences. A dropdown menu is open under the 'Region' link, showing options for Player, Volunteer, Setup, Teams, Treasurer, Instructor, Admin, Game, Ref Scheduling, and CVPA. The 'Treasurer' option is selected, and a sub-menu is displayed with options for Invoices, Statements & Reports, Process Dropped Players, Payment Settings, and Account Settings. A yellow arrow points to the 'Treasurer' option in the dropdown menu, and another yellow arrow points to the 'Statements & Reports' option in the sub-menu.

Regional Treasurer NAP Responsibilities

In order to comply with the requirements of the National Accounting Program, the Regional Treasurer must:

1. Code all checks according to the accounting codes on the **NAP Chart of Accounts** on the website:

http://www.ayso.org/resources/finance/finance_documents.aspx

2. Mail, e-mail (nap@ayso.org), or fax (424.525.1155) the **Monthly Deposit Report Form (MDRF)** to the AYSO National Office by the 5th of each month.
3. On a monthly basis, correct any amounts under "Registration Fees" or "Field Expenses" on the monthly **NAP financial worksheet** by e-mailing any adjustments to the Finance Department (nap@ayso.org).
4. Report suspected financial irregularities to the RC when appropriate, or if necessary, immediately to the AYSO National Office.
5. Act as the Region financial manager, receiving all financial reports and bank statements from the AYSO National Office, including Cultural Exchange and Tournament accounts. The Treasurer, in turn, should distribute these financial records within the Region, and at board meetings as appropriate.

NAP Chart of Accounts

The **NAP Chart of Accounts** includes separate 4-digit general ledger account codes for coding receipts and expenditures. Income account codes are used on the Monthly Deposit Report Form and on checks when refunding payments originally coded as income.

Expense account codes are used on all checks to track expenses for budgeting purposes. Regions may use sub-coding by adding a dash after the account code followed by the Region sub-code.

Expense codes can also be used to code an offsetting credit amount back to the original account. For example, a Region which purchased \$5,000 of uniforms coded to expense account 5101 and then returned excess uniforms for a credit check of \$500 can code the credit check to 5101 on the MDRF. Likewise, refund checks can be coded with the original income code so that the offsetting expense is coded back to the original account.

The Chart of Accounts also includes the addition of coding for Extended Play Programs. Two-digit codes for EXTRA (Concurrent), EXTRA (side-by-side) and Club Play are added before the 4-digit account codes to properly separate funds and expense tracking for each program.





NAP CHART OF ACCOUNTS		AYSO FISCAL YEAR: JULY 1 - JUNE 30	
Code	Description	Definition	Example
<p>Subcodes for Extended Play only: 10 = EXTRA Play (Concurrent) 25 = EXTRA Play (Side by Side) 50 = Club Play</p>			
<p>Use subcode + 4 digit NAP code (XX-XXXX) for Extended Play only. Regular NAP should only use the 4 digit accounting codes. If there are no sub-codes, then it will be assumed to be regular NAP codes.</p>			
<p>INCOME</p> <p>MONIES RECEIVED/DEPOSITED TO REGION/AREA SECTION ACCT</p>			
2400	Deferred sponsors/contributions	Sponsors/contributions for the next membership year	Deposits made before June 30 for play that begins after July 1
2510	Deferred Registration Fees	Registration fees for next membership year	Deposits made before June 30 for play that begins after July 1
2511	Deferred Early Registration Discount	Amount charged for early registration for next membership year	Deposits made before June 30 for play that begins after July 1
2512	Deferred Multi - Child Discount	Amount charged for more than 1 child in a family for next membership year	Deposits made before June 30 for play that begins after July 1
4005	Registration Fees	Fees paid for player registration for current membership year	Deposits made after July 1 for play in current membership year
4006	Registration Fee Refunds	Refund paid by the region when a player drops out	Refund checks written for players who decide not to participate
4007	Early Registration Discount	Amount charged for early registration for the current year	Deposits made after July 1 for play in current membership year
4008	Multi - Child Discount	Amount charged for more than 1 child in a family for current year	Deposits made after July 1 for play in current membership year
4009	Late Registration Fees	Fee charged to parent for registering after the season deadline.	Deposits made after July 1 for play in current membership year
4010	Merchandise Revenue	Revenue received from the sale of merchandise other than uniforms and t-shirts	Sales of equipment, pins, hats, etc.
4012	Merchandise Revenue - T-Shirts	Revenue received from the sale of T-shirts	T-shirt sales
4015	Training Registration Fees	Revenue received from training events	Deposits made from training receipts
4020	Tournament/National Games/Player Camp Refunds	Fees returned by tournament games/NG/camp	Refund check written when a team/player drops out of event
4021	Tournament/National Games/Player Camp	Fees paid by teams to enter a tournament/NG or players to attend a camp	Tournament play or a region sponsored camp for players
4022	Tournament - Referee Commitment Fees	Tournament Referee Commitment Fees	Deposits paid by entered teams to cover referee obligations
4023	Tournament - Referee Commitment Refund	Tournament Referee Commitment Refunds	Refund checks written when a team fulfills its referee obligations
4024	Concessions	Concessions Revenue	Sales from snack bar or concession stand or bake sale
4025	Tournaments - Vendors	Percentage of profit and/or set booth fee paid by vendors to tournament	Vendors (non-tournament operated) profit distribution or set booth fees
4027	Concessions - Packaged	Revenue received from anything that is packaged	Packaged chips, cans of soda, bottled drinks, wrapped candy, wrapped gum
4031	Cultural Exchange	Fees paid by players to be involved in cultural exchange competition	Including fees paid by foreign teams to enter a competition
4040	Fundraising - Other	Funds raised from specific events	*Varies by State, please contact The National Office
4310	Sponsors/Contributions/Donations	Contributions designated for scholarships, general donations	Corporate sponsors, company matching donations, gifts from donors
4959	Other Income	All other sources including uniform sales.	Sale of fixed assets or income from sublease of field space
9105	Interest Income	Interest Income	Interest from bank accounts, investments
<p>EXPENSES</p> <p>MONIES PAID OUT FROM REGION/AREA SECTION ACCOUNT</p>			
1600	Deferred Payment to AYSO	Registration payment for Deferred players to AYSO	Registration fees paid to AYSO for players registered for next season
5101	Uniforms - Players	Player Uniforms	Costs of uniforms including screening, printing, or airbrushing of uniforms
5102	Uniforms - Coaches	Coaches Uniforms	Costs of uniforms including screening, printing, or airbrushing of uniforms
5103	Uniforms - Referees	Referees Uniforms	Costs of uniforms including screening, printing, or airbrushing of uniforms
5104	Uniforms - Other	Other Uniforms	Costs of shirts or other identifying gear for Region/Area/Section staff
5111	Field expenses	Expenses related to field maintenance	Grounds maintenance, upgrades, paint, bleachers, etc.
5115	Facility/Park Fees	Fees paid to parks & rec, schools, municipalities, private owners, etc.	Field, facilities, hall or meeting room rental or lease
5146	Equipment purchases & storage expenses	Equipment purchases including maintenance & storage rental expenses	Goals, nets, flags, balls, storage space rental, etc.
5150	Trainer Payments	Region/Area fees paid to specialized trainers - policy under review*	*NBOD approved only -- contact National Office for information
5155	Payments to Playing Circuit	Fees paid to non-AYSO organizations by participating teams*	*NBOD approved only -- contact National Office for information
5200	National Games only - start up seed money	National Games only - Loan and repayment to National Office	Unique to National Games only
5205	National Games only - Business Expenses	Expenses incurred for National Office/National reps related to National Games	Travel, lodging, meals, rentals
5208	Tourn/National Games-Opening Ceremonies	Tournament / National Games	Expenses incurred at a tournament/National Games
5209	Tourn/National Games-Banners and Signs	Tournament / National Games	Banners & signs made especially for an event
5210	Tourn/National Games-Traffic Control	Tournament / National Games	Hired Police / Security expenses
5211	Tourn/National Games-Entertainment	Tournament / National Games	Contracts with companies for services rendered
5212	Tourn/National Games-ID Cards	Expenses incurred to produce identification for participants	Includes badges, badge holders, photos
5213	Tourn/National Games-Insurance	Costs for additional insurance	Special event insurance for tournaments/National Games
5220	Tourn/Player-Incentives,Trophies,Awards	Expenses related to incentives, trophies & awards	Banquets, picnics, recognition/scholarship awards, celebrations, etc.
5221	Tournament - Coaches	Expenses incurred for coaches	Coach giveaways such as t-shirts, pins, bags,
5222	Tournament - Referees	Expenses incurred for referees	Referee giveaways such as t-shirts, pins, coins, bags, meals
5223	Tournament - Other	Expenses that is not player, referee, or coach related	T-shirts, meals, beverages for volunteers,

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NAP CHART OF ACCOUNTS		AYSO FISCAL YEAR: JULY 1 - JUNE 30	
Code	Description	Definition	Example
<p>Subcodes for Extended Play only: 10 = EXTRA Play (Concurrent) 25 = EXTRA Play (Side by Side) 50 = Club Play</p>			
<p>Deposits & Expenses should be coded using the following format: Example 1: Club Play Regis fees = XX-XXXX (Subcode + 4 digit NAP code) Example 2: Regular NAP field expenses = XXXX (4 digit NAP code) Example 3: Regular NAP field expenses = 5111</p>			
5224	Tournament - Water, Food	Expenses for water and food for referees, staff	Tournament provides food and beverage for these volunteers
5225	Concession Expenses	Expenses incurred to generate concession revenue	Cost of goods sold inc food, beverages, utensils, equipment rental, etc.
5226	Tournament - Medical Personnel	Expenses incurred for medical personnel	Amulance/Paramedic personnel, medical staff, equipment, etc.
5227	Tournament Planning Meetings	Expenses related to tournament planning	Cost of meetings, rental, food, supplies, etc.
5228	Tournament/National Games Entry Fees	Entry Fee paid to tournaments/Games or to National Office to host tournament	Team fee for entry into event or required National Office tournament application fee
5229	Tournament/Player Camp Expenses	Additional expenses related to tournament or player camp expenses	Additional Expenses - must be spelled out in budget
5235	Merchandise Expense	Expenses for T-shirts, pins, equipment, etc. to sell	Selling T-shirts, pins/balls, etc.
5241	Cultural Exchange Expenses	Expenses related to Cultural Exchange	Expenses incurred to generate cultural exchange competition
5241	Playoff Expenses	Expenses related to end of season playoffs	Facilities, equipment expenses related to hosting playoffs
5255	Ads/Newsletter/Yearbook/Pictures	Costs to produce ads, newsletters, yearbook or photos	Advertising, newsletter, Yearbook, photo expenses
5261	Fundraising Expenses: Concessions	Expenses incurred to generate concession revenue	Cost of goods sold inc food, beverages, utensils, equipment rental, etc.
5262	Fundraising - Other	Expenses incurred to generate revenue from specific events	Auctions, fund raising dinner, raffle, solicitations, door to door candy sales
5274	Awards & Volunteer Recognition	Awards/Trophies/Scholarships/Volunteer Celebrations-Events	Banquets, picnics, recognition scholarship awards, celebrations, etc.
5275	Donations	Expenses incurred for donations to other entities	Disaster relief, aid to other regions, sponsorships, educational programs
5431	Clinic Training Expenses - Player	Expenses related to Clinic/Training for Players	Regions provide training opportunities for players
5432	Clinic Training Expenses - Coaches	Expenses related to Clinic/Training for Coaches	Regions provide training opportunities for coaches
5433	Clinic Training Expenses - Referees	Expenses related to Clinic/Training for Referees	Regions provide training opportunities for referees
5434	Clinic Training Expenses - Other	Other Clinic/Training Expenses	Regions provide training opportunities for other volunteers
5701	Payments to AYSO - Inter-regional	Funds to another region/area/section or inter-regional fund transfers	Fee assessments, transfer of funds, closed accounts, loans to regions
5702	Payments to AYSO - National Office	Loans, debts or other payables owed to National Office	Overdraft, debts or loans to regions paid by National Office
5703	Payments to AYSO - Registration fees	Player fees due National Office for registered players for a season	Fees for Fall/Spring 2011-2012 season
5704	Payments to AYSO - Supply Center	Receivables due to National Office for supplies ordered from AYSO Supply Center	Training manuals, pins, memorabilia, equipment, freight, etc.
5710	Payments to Affiliates	Fees paid by AYSO R/A/S to USYS and State Associations by teams*	*NBOD approved only -- contact National Office for information
5715	Payments to Referees (Playing Circuit)	Fees paid to referees when playing in approved non-AYSO circuit*	*NBOD approved only -- contact National Office for information
5801	Fixed assets (over \$1,000)	Fixed assets (over \$1,000)	Storage sheds, lawnmowers, computers, vehicles
7401	Travel - Other	All other travel related expenses	All travel expenses must have supporting documents available on request
7430	Conferences / Meetings	Expenses incurred for travel to local region or area meetings	Lodging, transportation, meals, supplies, fees
7431	Section/NAGM	Expenses incurred for travel to Section & NAGM conferences	Lodging, transportation, meals, supplies, fees
7515	Phone/Internet/website	Mileage by automobile for AYSO business	Reimbursements for mileage incurred while conducting AYSO business
7535	Postage	Expenses incurred for AYSO phone, internet or website	Website maintenance, phone bills, internet service for AYSO use
7625	Office Supplies	Postage expenses incurred for AYSO related business	Postage for mail-outs, advertising, etc.
7695	Miscellaneous Supplies	Expenses incurred for office supplies	Paper, stationery, envelopes, computers, desk supplies, etc.
8305	Bank Fees	Supplies - all other supplies	Coded items will require receipts or invoices to be sent to National Office on request
8595	Other Expenses	Fees incurred by region for bank accounts	Cost of checks, bounced checks, service charges
		All other expenses	Coded items will require receipts or invoices to be sent to National Office on request

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NAP Coding Guidelines

Clearly write the appropriate account code in the “memo” section of every check issued by the Region (in the bottom left corner). If more than one code is needed, indicate the amount which applies to each code. Codes should also be recorded in any check register or accounting system and on all corresponding receipts.

For its own internal purposes, a Region can utilize sub-accounts as in the following example:

- 7625-01 Office Supplies – paper
- 7625-02 Office Supplies – computers

To track Extended Play financial activity, the appropriate 2-digit extended play program code must be added to the front of the regular 4-digit account. For example, a Region purchasing uniforms for the Extra-Play (side-by-side) program should code the check 25-5101.

All account entries on the MDRF and on checks are assumed to be for the regular, primary program unless they are coded with the Extended Play codes up front.

Treasurers must record all bank deposits on a **Monthly Deposit Report Form** and submit the MDRF to the AYSO National Office by the 5th of each month (a sample follows this section). The MDRF can be found on the website:

http://www.ayso.org/resources/finance/finance_forms.aspx

Deferrals on the MDRF: Deferrals (code 2510) are for registration fees that are collected and deposited to the Region’s bank account for the following season before the end of the current fiscal year (June 30). Once the new fiscal year begins (July 1), these deferred funds that have been deposited are then transferred to registration fees (4005) for the current fiscal year.

For example, a Region collects registration fees for Fall 2010 in May 2010; these amounts should be coded to code 2510 (Deferred Registration Fees). They apply to all registration monies deposited **prior** to June 30, 2010 for the Fall 2010-2011 season in the Region’s checking account.

The Failure to code Fall/Spring '10/'11 registration deposits to the deferral account (2510) will result in these deposits being applied to the incorrect year’s revenue, in this case Fall/Spring '09/'10 registration account.



Monthly Deposit Report Form



Monthly Deposit Report Form

Regular NAP

Deposit Date	Deposit Amount	Code:				
Total\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Region# _____
 Bank Name: _____
 Acct# _____

Transfer/s:
 Transferring funds (5701)
 Receiving Transferred Funds (5701)
 Closing Account (5701)
 To/From (Acct#): Date(MM/DD): Amount(\$): _____

10 = Extra Play (Concurrent)

Deposit Date	Deposit Amount	Code:				
Total\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Deposit Codes

2400	Deferred sponsors/ contributions
2510	Deferred Registration Fees
2511	Deferred Early Registration Discount
2512	Deferred Multi - Child Discount
4005	Registration Fees
4006	Registration Fee Refunds
4007	Early Registration Discount
4008	Multi - Child Discount
4009	Late Registration Fees
4010	Merchandise Revenue
4012	Merchandise Revenue - T-Shirts
4015	Training Registration Fees
4020	Tournament/National Games/Player Camp Refunds
4021	Tournament/National Games/Player Camp
4022	Tournament - Referee Commitment Fees
4023	Tournament - Referee Commitment Refund
4024	Concessions
4025	Tournaments - Vendors
4027	Concessions - packaged
4031	Cultural Exchange
4040	Fund Raising - Other
4310	Sponsors/Contributions/Donations
4959	Other Income
9105	Interest Income

25 = Extra Play (Side by Side)

Deposit Date	Deposit Amount	Code:				
Total\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

50 = CLUB Play

Deposit Date	Deposit Amount	Code:				
Total\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RETURNED ITEMS

DATE	AMOUNT	CODE

Prepared by: _____ Daytime # _____ Email: _____ Date: _____

E-mail, mail, or fax at the end of each statement cycle to:
 American Youth Soccer Organization
 19750 Vermont Avenue Suite 200
 Torrance CA 90502
 EMAIL TO: **NAP@AYSO.ORG** Fax (310) 525-1155



Internal Control Procedures

The purpose of internal control procedures is to set safeguards against the misuse of Region assets, especially in regard to cash receipts and cash disbursements. A Region's internal controls should include the following:

- A cash receipt book (available at any office supply store) must be used to record payments received in cash. The original cash receipt slip must be given to the customer and the copy kept in the book.
- The cash receipt book should contain pre-numbered receipts and like Region checks, every receipt must be accounted for.
- Funds withdrawn for "cash box change" must be deposited back to the checking account on the first banking day possible. The code for the withdrawal transaction as well as the deposit is the same code — Code 4005 for registration change or Code 4040 for fundraising change.
- The cash receipt book must be reconciled to the bank deposit slip.
- The registration fees collected (in cash or checks) must be reconciled to the bank deposit slip and the AYSO registration forms.
- The payment ("by cash" or "Check No.") and amount must be recorded on the registration forms. Credit Card payments, if allowed, must be noted on the forms without recording the entire credit card number to protect the card holder from fraud.
- Arrangements should be made to have the cash from any event deposited on the first banking day possible.
- When handling cash, at least two people must be present. We recommend that the Regions avoid, as much as possible, cash payments, especially during registration. The key to successful implementation of payments and fee reconciliation is good pre-registration communication.
- Under no circumstances should anyone sign blank checks or pre-sign checks.
- The Region's financial records must be audited at least annually by the Regional Auditor or a volunteer who is not authorized to sign on the accounts. The volunteer should be selected by the Regional Board and must meet the same requirements as specified for the Regional Auditor.
- The monthly bank statement reconciliation must be performed by a person not authorized to sign on the accounts.

Warning Signs and Red Flags

Some of the warning signs and red flags that might indicate the misuse of funds or potential fraud include:

- The Region is running out of cash.
- The Region's checks are bouncing.
- The Region's savings are being depleted without any good reason.
- Vendors are starting to complain of not being paid in a timely fashion.
- The board is not being provided with written periodic financial reports.
- Fundraising activities brought in much less cash than expected.
- The NAP reports show several uncoded checks or deposits.
- Bank Statements and electronic images of cancelled checks are not sent to the AYSO National Office.

Contact the AYSO National Office immediately if fraud or the misuse of funds is suspected.





Registration Fees & Reconciliation

Registration events can be very busy days with several hundred families or more signing their children up to play. Despite the sometimes hectic nature of these events, the Registrar and the Treasurer, or their representatives, must employ a process that will reconcile the number of forms taken in and the amount of monies collected at each registration event. This can be done periodically throughout the day or time should be set aside at the end of the event, before leaving the registration site. **Registration Fee Reconciliation must be completed at the end of each event and before leaving the event site.**

At least two people should be assigned to this task, and each should double check the other's work so that at the end, there is a confirmed record that the amount of money taken in (based on the receipts for cash, credit cards and checks) matches the number of registration forms and notations on each for the fee charged and the amount paid. The National Management Advisory Commission has prepared a Registration Reconciliation Form which can be found on the Web site at:

http://www.ayso.org/resources/finance/finance_forms.aspx

For example, total the number of checks (one check may pay for all the forms in a single family) and the dollar amounts paid. Then total the fees paid by check on the Registration Forms. The total of fees paid by check on the forms should equal the total dollar amount of the checks collected. Likewise, the total cash collected must equal the total of fees paid by cash from the Registration Forms and the total of the cash receipts.

Registration Event workers should be given a clear schedule of Registration fees including any family or early registration discounts. They should be instructed to record the amount of the fee paid on each player form and the payment method and check number when appropriate. Player names should be noted on checks received.

Following the Internal Control procedures, a cash receipt book should be used for all cash payments and each transaction recorded with a receipt. Player names should be recorded on the cash receipts as well.

All monies, once recorded and balanced, must be deposited the same day or the very next business day in their entirety. Registration event expenses should not be paid directly from the Registration deposits—they should follow traditional expense reimbursement procedures.

Credit Card Payments

Regions have two options for accepting Credit Card payments for registration fees:

- Regions can use AYSO's merchant services vendor, to process credit card payments from parents through eAYSO. There is a transaction fee that varies depending on the type of card used with rates that are typically 1.8% – 2.7% plus \$.28 per transaction. There are also monthly fees as well as a few onetime setup fees.
- Another option is to use the AYSO Pay Pal option. The Pay Pal rates are 1.9% plus \$.10 per transaction. Pay Pal offers reduced rates, however, it cannot be used through eAYSO at this time. Parents would have to be directed to a Region website to make a payment. Pay Pal accounts must be setup by the AYSO National Office in order to obtain the better rates.

For more information, please contact the Finance Department at the AYSO National Office:

1-800-USA-AYSO or 1-800-872-2976 and ask for the NAP Account Manager.





Registration Reconciliation Form



REGISTRATION RECONCILIATION FORM

Registration Date	Region/Area/Section	Registration Location
<input type="text"/>	<input type="text"/>	<input type="text"/>

Checks		Total	Reg Fees	Sponsors	Equip	Other
Total Number of Checks	Value of Checks	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		(a)				

Cash Receipts		Total	Reg Fees	Sponsors	Equip	Other
Total number of cash receipts	Value of cash receipts from receipt book	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		(b)				
Beginning cash balance		<input type="text"/>				
		(c)				

Deposit	Total	Reg Fees	Sponsors	Equip	Other
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	(a) + (b) + (c)				

Charges		Total	Reg Fees	Sponsors	Equip	Other
Total Number of Charges	Value of Charges	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total player registration forms	<input type="text"/>
---------------------------------	----------------------

Print Name	Signature of treasurer or designee	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Print Name	Signature of registrar or designee	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Print Name	Signature of regional commissioner	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>

REGISTRATION PAYMENTS TO AYSO NATIONAL OFFICE	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Date	Payment	Num of Players
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Date	Payment	Num of Players
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Date	Payment	Num of Players	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Date	Payment	Num of Players	



Accounts Receivable

National Player Fee

The national player fee, payable each year to the AYSO National Office for each registered player, is determined by a vote of the executive membership at the National Annual General Meeting (NAGM). This fee covers the cost of Soccer Accident Insurance for all AYSO participants, general liability insurance, accounting and legal services, program and training development, as well as many other services necessary to maintain the organization.

The AYSO membership year extends from August 1st through July 31st of the following year. All registered players are official members of AYSO for that period, regardless of when they actually registered. For example, players registered in April for the following membership year will be active players beginning August 1st through the following July 31st. Players registered in September for the ongoing playing season are active from the date of registration through the following July 31st.

Membership years are designated by the year in which they begin. For example, the membership year running from August 1, 2012 to July 31, 2013 is designated as MY2012. All players registered for that membership year, including those registered between January 1, 2013 and July 31, 2013 to play in a winter, spring or early summer playing season, are shown as registered for MY2012.

The full fee is due regardless of the number of games or “mini-seasons” in which a player participates during the Region’s playing season(s). When preparing the Region’s annual budget for the coming year, be aware that the national player fee might be changed at the NAGM. Watch for comments regarding a possible increase in AYSO communications.

National Player Fee Payment

All players must be registered prior to the Region’s first scheduled practice day and all AYSO National player fee invoices are due 30 days from the original invoice date. This means that checks must be mailed in time for receipt by the AYSO National Office on or before this due date. The invoice date is defined as the date the player is accepted in eAYSO by the Region. Regions that do not enter players directly into eAYSO, but either use an outside system or else submit player forms directly to the AYSO National Office are asked to submit player information as soon as possible in order to facilitate player entry into eAYSO. Late sign-ups must be registered and the national player fee paid (receipt at the AYSO National Office) on or before the due date as defined above.



NOTE: A Region must not allow non-registered players to participate in the program since they are not covered by the Soccer Accident Insurance (SAI) and create an unacceptable exposure to liability lawsuits.

Invoices for national player fees are created automatically in eAYSO, the online registration system. As a result, no paper invoices are created or mailed. Using eAYSO for registering players and generating invoices reduces paperwork and postage expenses, keeping costs down for everyone.

eSignature

In conjunction with the **Electronic Records and Signatures in Commerce Act of 2000**, AYSO is now able to accept electronic signatures, eliminating the burden of providing secure, confidential storage of volunteer applications and player registration forms at the Region, Area and Section levels. Electronic signatures will also enable fast, efficient search and retrieval of signed registration forms in the event of legal or liability issues.

The use of **eSignature** is **not** intended to eliminate the need for paper forms, just their long-term storage. Parents and volunteers should still be directed to print a copy of their forms and present them to the Region for verification and use by the coach or for any other Regional activity during the Membership Year. **Coaches are still required to have signed copies of their Player Registration Forms, with the emergency contacts and treatment authorization, in their possession during all AYSO activities.**

Regions opting to use the eSignature feature in eAYSO, must comply with the **system requirements outlined in the Registrar's Manual and the eSignature document** found on www.ayso.org. Regions will be invoiced a fee of **25¢ per player form**. This fee is necessary to defray the costs of maintaining the system environment required to store the confidential information over the years as outlined by insurance and legal guidelines. **Volunteer Forms are free of charge.** Regions should factor this fee into their Budget and Registration Fee planning.

Monthly Accounts Receivable (AR) statements

All AYSO National Office Accounts Receivable (AR) statements are posted monthly in eAYSO in a PDF format for easy downloading, emailing and archiving. What are Accounts Receivable? Accounts Receivable are simply debts owed by a particular Section, Area or Region to the AYSO National Office (Invoices). These invoices include player fees and/or Supply Center invoices. **Please remember all invoices are due within 30 days.**

Treasurers and Regional Commissioners can view their AYSO National Office Accounts Receivable Statement in eAYSO by selecting the **Treasurer** function under the **Region** menu and selecting **Statements & Reports**. Similarly, Area and Section Treasurers can find their statements under the **Treasurer** function in the **Area** or **Section** menus.



The AR statement report name will be in the format of the Region number, and will indicate AR in the report description. For example the report name for Region 1 would be: rmStmt_0001_00.

The monthly AR statement is a balance forward statement which displays only open, unpaid and/or current activity in the body of the statement. All applied payments and credits are not included. Statements are generated within ten days after the end of the month.

Report Name	Report Month	Report Type	Report Description	Type	Edit	Delete
rmStmt_0036_00	October	2 AR	OCT 09 AR Statements	AR	Edit	Delete
rmStmt_0036_01	September	2 NAP	SEP 09 AR Statements	AR	Edit	Delete
rmStmt_0036_00	August	2009	AUG 09 AR Statements	AR	Edit	Delete
rmStmt_0036_00	July	2009	JUL 09 AR Statements	AR	Edit	Delete



Sample AR Statement

STATEMENT



AMERICAN YOUTH SOCCER ORGANIZATION
a nonprofit corporation dedicated to youth soccer
everyone plays[®]

File 1259
1801 W. Olympic Blvd
Pasadena CA 91199-1259
(800) 872-2976 Ext. 5411

REGION

Invoices are GROUPED and SUB-TOTALED by type

Date:	9/30/09
Account:	
Amount Due Now:	\$697.61

Amount Paid:	
--------------	--

"Remittance" - If you have not created a remittance advice using eAYSO, then please return this entire statement with your check.

Make sure to highlight which invoices your check should be applied to.

Transaction #	Tran Date	Due Date	Tran Type	Description	Orig Amt	Outstanding Bal
3220090517D	5/17/09	6/16/09	Invoice	Players - ZFS2008	\$12 75	\$12 75
3320090809D	8/9/09	9/8/09	Invoice	Players - ZFS2009	\$573 75	\$573 75
3320090824D	8/24/09	9/23/09	Invoice	Players - ZFS2009	\$89 25	\$89 25
3320090902D	9/2/09	10/2/09	Invoice	Players - ZFS2009	\$89 25	\$89 25
3320090906D	9/6/09	10/6/09	Invoice	Players - ZFS2009	\$12 75	\$12 75
3320090911D	9/11/09	10/11/09	Invoice	Players - ZFS2009	\$306 00	\$293 25
3320090912D	9/12/09	10/12/09	Invoice	Players - ZFS2009	\$395 25	\$395 25
3320090918D	9/16/09	10/16/09	Invoice	Players - ZFS2009	\$38 25	\$38 25
3320090919D	9/19/09	10/19/09	Invoice	Players - ZFS2009	\$127 50	\$127 50
3320090921D	9/21/09	10/21/09	Invoice	Players - ZFS2009	\$12 75	\$12 75
				*** Total Player Invoices		\$1,644.75
INV0030400	8/25/09	9/24/09	Invoice	Supply Center	\$21 86	\$21 86
				*** Total Supply Center Invoices		\$21.86

Total Outstanding Balance:		\$1,666.61
-----------------------------------	--	-------------------

Aging as of 9/30/09:	
Current	\$684.86
31 - 60 Days	\$0.00
61 - 90 Days	\$0.00
91 - 120 Days	\$12.75
121 and over	\$0.00
Amount Due Now	\$697.61
Deferred Invoices	\$969.00
Total Outstanding Balance	\$1,666.61

Aging of invoices is clearly summarized.

Bal Fwd Last Mth	\$697.61
Current Month Activity:	
New Invoices	\$981.75
Adjustments	\$0.00
Payments/Credits	(\$12.75)
New Balance	\$1,666.61

Current monthly activity is displayed in a summarize format.

Accounts Receivable Invoices

To view Invoices listed on the Accounts Receivable statement in eAYSO:

- Use the Treasurer menu and select Invoices.
- Select the Membership Year or ALL
- Select the Invoice type to view/pay: Registration Invoices, Supply Center, and Section Conferences & NAGM. The default is Registration Invoices.
- Invoices are grouped into five categories: “All, Unpaid, Paid, Pending and Credit.” “Pending” means the invoice has already been selected for payment on a remittance advice, and the check is in transit to AYSO National Office. “Credit” means there was a dropped player or Supply Center return.

Payment and Remittance Advice

In order to make sure the AYSO National Office applies checks and payments to the correct invoices, it is recommended that all payments be accompanied by a Remittance Advice:

- From the Region Invoice screen, select the **Invoice Type: Unpaid** as shown above.
- Check **“Pay”** boxes on the right side of the screen for the invoices to be paid.



- After selecting all the invoices to be paid, scroll the bottom of the screen and select “**click here**” to proceed.
- Verify that all items selected for payment are correct. To make any corrections, select “**Back.**”
- Select “**Next**” to confirm and print the remittance advice.
- Send the printed remittance advice with payment/check to the AYSO National Office Lockbox address:

AYSO
 File 1259
 1801 W. Olympic Blvd.
 Pasadena, CA 91199-1259

Remittance Advice
 Rand Potter
 Region Treasurer - Region 36
 3904 Marshall Ave
 San Mateo, CA-94403

REMITTANCE ADVICE #: 102020091031P

S/A/R	Check Number #	Ship Via	Receipt Date	Comments	Mailing Date
2/N/0036			10/31/2009		

Ordered	Invoice Number	Description	Amount
	363320091004D	PLAYER REGISTRATION FS2009	12.75
	363320091014D	PLAYER REGISTRATION FS2009	25.50
Total Due:			\$ 38.25

This is the final step in the invoice payment process. [Click Here](#) to print or save the Remittance Advice. If the Remittance Advice does not appear in a new browser window, click on the browser File option and print this page (preferably in landscape orientation) Print two copies of the Remittance Advice if your region needs to maintain a record of the payment. Mail a copy of the Remittance Advice with the check to:

Attn: Finance Department (AR)
American Youth Soccer Organization
 File 1259
 1801 W. Olympic Blvd
 Pasadena CA 91199-1259

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National Player Fee Credit for Dropped Players

Registered Players who decide not to continue their participation in AYSO, may be entitled to a refund of all or part of their registration fees. Please consult the AYSO Reference Book and Region Refund policies for refunds.

Regions are only entitled to a refund of the National Player fee when a registered player drops out before he/she ever practices or participates in any AYSO activity.



In either case, the Regional Registrar uses eAYSO to “Drop” the player in the Player Menu. If the player is dropped by the Registrar before the Player Registration Invoice is paid, eAYSO will automatically issue a credit and apply it to the original invoice. If, however, the invoice has been paid, the player will appear on the **Process Dropped Player** screen in eAYSO as “Awaiting Request for Credit.”

(Region > Treasurer > Process Dropped Player).

American Youth Soccer Organization

Home Español Help Sign out

MyeAYSO Region Area Section NSTC Signup Lookup Reports Preferences

2.5.3

Process Dropped Players

Region # 5 Membership Year FS2009 Players 1 Status Awaiting Request for credit

AYSO ID OR Last Name 10 Records Per Page

Drop & No NSTC Credit	Request NSTC Credit	AYSO ID	Player	Year	Division	Sex	Check #	Amount
<input type="checkbox"/>	<input type="checkbox"/>	59244731	Menendez, Ricardo	FS2009	U-10	B		

Cancel Submit

The Treasurer must then select the box next to the dropped player’s name for either: “Drop & No National Credit” or “Request for National Credit”

American Youth Soccer Organization

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MyeAYSO Region Area Section NSTC Signup Lookup Reports Preferences

2.5.3

Process Dropped Players

Region # 5 Membership Year FS2009 Players 4 Status Awaiting Request for credit

AYSO ID OR Last Name 10 Records Per Page Search


Drop & No NSTC Credit	Request NSTC Credit	AYSO ID	Player	Year	Division	Sex	Check #	Amount
<input type="checkbox"/>	<input checked="" type="checkbox"/>	56134209	simjee, omar	FS2009	U-12	B		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	51459010	Soto, Adam	FS2009	U-14	B		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	55077438	west, jeff	FS2009	U-10	B		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	57093254	west, Hollie	FS2009	U-14	G		

Cancel Submit

Remember, any player that has practiced, played a game or participated in any AYSO activity, must be “Dropped with No National Credit”. This requirement is necessary to ensure they are covered by the Soccer Accident Insurance should a claim be submitted at a later date.



Once all the dropped players have been selected for credit or no credit, click the "Submit" button to print the Credit request form. The form must be signed by the Regional Commissioner and sent to the AYSO National Office for processing.

 American Youth Soccer Organization 12501 South Isis Avenue Hawthorne CA 90250 (800) 872-2976 Ext. 5411		NATIONAL CREDIT FEE REQUEST					
Section : 2	Area : N	Region : 36	Date : 11/27/09 MY : FS2009				
Prepared By : Potter, Rand		Day Time Phone : (650) 572-8027					
The Players listed below have not practiced or played in a game. Please credit the National fee.							
		<table border="1"> <thead> <tr> <th style="text-align: center;">AYSO ID</th> <th style="text-align: center;">Player Name</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">59244731</td> <td style="text-align: center;">Menendez,Ricardo</td> </tr> </tbody> </table>	AYSO ID	Player Name	59244731	Menendez,Ricardo	
AYSO ID	Player Name						
59244731	Menendez,Ricardo						
Regional Commissioner :	_____		Date : 11/27/09				
	Signature						
Regional Commissioner :	_____						
	Print name						
Mail/Fax : Attn: Finance Department (AR) American Youth Soccer Organization 12501 S. Isis Avenue Hawthorne, CA 90250 Fax (310)643-5310							

Signed National Player Fee Credit requests should be mailed or faxed to:

AYSO National Office
19750 S. Vermont Ave., Suite 200
Torrance, CA 90502
FAX: (310) 525-1155

Note: All Dropped Players must be processed within the same Membership Year in order to receive the National Player Fee credit.



Annual Budget Planning

Budget planning, along with sound financial practices and fiscal responsibility, is essential for any successful program. The National Board of Directors has made it mandatory that all Regions prepare an annual budget using the Annual Budget Form (BUDGET) for the fiscal year (beginning July 1 through June 30). Annual Budgets must be submitted to the AYSO National Office, with a copy to the Area Director, **no later than June 1st of each year.**

Note: If a current budget is not on file at AYSO National Office, Regional Commissioner Re-Appointment and New Appointment Approval requests will be delayed.

Completing the Region budget before the very first registration event is critical in order to determine if the Region's registration fees are set properly to meet Region objectives. Here are three easy steps to help create a budget:

1. Compare the NAP report from June 30, 2009 to the current NAP report to verify that revenues and expenses are similar to last year, taking into consideration any known exceptions. An example of a known exception is the Region's park fees are being increased by 10 percent this year over last year.
2. Add in any known changes to expenses or revenue for the upcoming year. To accomplish this, assign every board member their own portion of the budget. For example, the equipment volunteer should create a budget for balls and other supplies. Make sure that the entire Regional Board is involved in the budgeting process to ensure all of the Region's current needs are represented in the final budget.
3. Review all the reports and discuss any future expenses with the Regional Board. Once all of the information is compiled, it can be determined whether the budget will require changes to the Region's registration fees by comparing the total expenses to total revenue. If expenses are more than revenue, increases to registration fees or reductions in expenses must be made.

After making any necessary adjustments, the Annual Budget will provide the Region with a financial plan for the upcoming year. The budget can be used as a tool throughout the year to make sure everything is on track to meet the Region's goals.

NAP Coding/Reports

Accurate NAP coding on checks (expenses) and the Monthly Deposit Report Form (revenues) will enable the most accurate reporting of "actual" expenses and revenue for the Annual Budget planning process. If necessary, sub-codes may be attached to the NAP account codes to provide the level of detail needed by a Region.



Other sources for revenue and expense planning information include:

- checks and cash receipts
- deposit slips/report forms
- Vendor and Supplier price listings

Budget Planning: Revenue Estimates

Revenue estimates should include all sources of income including:

- Registration Fees
- Sponsorships
- Financial donations
- Fundraising revenue
- Concession profits
- In-kind donations

For Registration fees, estimate the number of players and multiply by the current/proposed registration fee to total the Registration Fee revenue. Registration fee revenue is considered variable because it varies based on the number of registered players.

In-kind donations are products or services that are provided for free or at a cost lower than market value. Examples of In-kind donations include coach t-shirts from a T-shirt vendor or soda donations from a soda distributor for the concession stand.

These in-kind donations should be tracked so that if the donations are lost in subsequent years, the corresponding expenses can be accurately reflected in the budget plan.

Budget Planning: Expense Estimates

All expenses should be categorized and prioritized so that is easier to make any adjustments to the spending plan to meet Region goals.

Regions should identify the “critical” or “must have” expenses first. These expenses typically include:

- Player uniforms, national player fees
- Volunteer Referee/Coach equipment, first aid kits, uniforms, shirts, training and travel to Section Meetings.
- Organizational/Administrative expenses such as registration fliers, advertisements, supplies, postage, phones, field and facility fees.
- Capital Equipment including goals, nets, field marking equipment, etc.

Additional expenses or “wants” should also be identified:

- Player awards, photos
- Volunteer recognition/thank you items
- Administrative needs like postage, copying, meeting refreshments
- Capital Equipment, facility upgrades or field development



Expenses based on the number of players are also considered variable expenses. Consequently, it is equally important to track the actual registered player number as well as dollar expenses. Not only does it impact player supplies but it determines the number of teams and therefore, the number of coach and referee supplies and field space required. It will have a direct impact on total expenditures including:

- national player registration fees,
- number of uniforms needed,
- soccer balls,
- number of fields required and usage fees,
- number of coaches – coach equipment, training, materials needed,
- number of referees – referee uniforms, training, recognition,
- trophies, pictures, etc.

Registering more players than estimated in the Annual Budget could mean more revenue if it is not offset by a major expense such as more field space.

When Revenue plans exceed budget estimates, a budget surplus is planned. When a surplus is planned, guidelines regarding Fund Reserves must be considered:

- A fund reserve of a minimum of \$5 per player should be built up over several years and then maintained at that level.
- The reserve should not exceed more than \$12 per player unless there is an approved plan for its use such as field development.
- The Budget should plan on building the fund reserve to the appropriate level.

When Expense Estimates exceed Revenue, planned expenses should be adjusted to eliminate the overage unless there is a Regional Board decision to utilize existing Fund Reserves. Again, such a planned expenditure must maintain the appropriate Fund Reserve levels. Alternatively, Registration Fees can be adjusted as well.

Distribution of the Annual Budget

The original Budget Form must be sent to the AYSO National Office by June 1st and a copy must be sent to the Area Director. A copy should be kept in the Regional files and used in comparison with actuals on an on-going basis.

If you have any budget related questions, please e-mail controller@ayso.org.

ANNUAL BUDGET:

** Source: http://www.ayso.org/resources/finance/finance_forms.aspx

It's for the Kids!



Annual Budget Form

AYSO Annual Fiscal Budget			
Section	Area	Region	Other
	Year		Year
For the 12 month period beginning: July 1, _____		Ending: June 30, _____	
Date of last financial statement distributed to members:			
Estimated Revenues:	Budget	Per Player	Last Season Actual
4005 Registration Fees (see bottom right)	\$ -	_____	_____
4006 Registration Fee Refunds	_____	_____	_____
4007 Early Registration Discount	_____	_____	_____
4008 Multi-Child Discount	_____	_____	_____
4009 Late Registration Fees	_____	_____	_____
4010 Merchandise Revenue	_____	_____	_____
4012 Merchandise Revenue - T-Shirts	_____	_____	_____
4015 Training Registration Fees	_____	_____	_____
4020 Tourn/Natl Games/Player Camp Refunds	_____	_____	_____
4021 Tournament/National Games/Player Camp	_____	_____	_____
4022 Tournament-Referee Commitment Fees	_____	_____	_____
4023 Tournament - Referee Commitment Refund	_____	_____	_____
4024 Concessions	_____	_____	_____
4025 Tournaments - Vendors	_____	_____	_____
4027 Concessions - Packaged	_____	_____	_____
4031 Cultural Exchange	_____	_____	_____
4040 Fund Raising - Other	_____	_____	_____
4310 Sponsors/Contributions/Donations	_____	_____	_____
9105 Interest Income	_____	_____	_____
4959 Other Income (Describe)	_____	_____	_____
Total Estimated Revenue (R):	\$ -	\$ -	\$ -
Estimated Expenditures:			
1600 Deferred Payment to AYSO	_____	_____	_____
5101 Uniforms: Players	_____	_____	_____
5102 Uniforms: Coaches	_____	_____	_____
5103 Uniforms: Referees	_____	_____	_____
5104 Uniforms: Other	_____	_____	_____
5111 Field Expenses	_____	_____	_____
5115 Facility / Park Fees	_____	_____	_____
5146 Equipmt Purchases & Storage Expenses	_____	_____	_____
5150 Trainer Payments	_____	_____	_____
5155 Payments to Playing Circuit	_____	_____	_____
5200 Natl Games-Start-up Seed Money	_____	_____	_____
5205 Natl Games-Business Expenses	_____	_____	_____
5208 Tourn/Natl Games: Opening Ceremonies	_____	_____	_____
5209 Tourn/Natl Games: Banners & Signs	_____	_____	_____
5210 Tourn/Natl Games: Traffic Control	_____	_____	_____
5211 Tourn/Natl Games: Entertainment	_____	_____	_____
5212 Tourn/Natl Games: ID Cards	_____	_____	_____
5213 Tourn/Natl Games: Insurance	_____	_____	_____
5220 Tourn: Incentives, Trophies, Awards	_____	_____	_____
5221 Tournament: Coaches	_____	_____	_____
5222 Tournament: Referees	_____	_____	_____
5223 Tournament: Other	_____	_____	_____
5224 Tournament: Water/Food	_____	_____	_____
5225 Tournament: Concession Expenses	_____	_____	_____
5226 Tournament: Medical Personnel	_____	_____	_____
5227 Tournament Planning Meetings	_____	_____	_____
5228 Tournament/National Games: Entry Fees	_____	_____	_____
5229 Tournament/Player Camp Expenses	_____	_____	_____
5235 Merchandise Expense	_____	_____	_____
5239 Cultural Exchange Expenses	_____	_____	_____
5241 Playoff Expenses	_____	_____	_____
5255 Ads/Newsletter/Yearbook/Pictures	_____	_____	_____



Estimated Expenditures:		Budget	Per Player	Last Season Actual
5261	Fund-raising Expenses: Concessions	_____	_____	_____
5262	Fund-raising: Other	_____	_____	_____
5274	Awards & Volunteer Recognition	_____	_____	_____
5275	Donations	_____	_____	_____
5431	Clinic Training Expenses: Player	_____	_____	_____
5432	Clinic Training Expenses: Coaches	_____	_____	_____
5433	Clinic Training Expenses: Referees	_____	_____	_____
5434	Clinic Training Expenses: Other	_____	_____	_____
5701	Payments to AYSO: Inter-regional	_____	_____	_____
5702	Payments to AYSO: NSTC	_____	_____	_____
5703	Payments to AYSO: Registration Fees	_____	_____	_____
5704	Payments to AYSO: Supply Center	_____	_____	_____
5710	Payments to Affiliates	_____	_____	_____
5715	Payments to Referees (Playing Circuit)	_____	_____	_____
5801	Fixed Assets (over \$1,000)	_____	_____	_____
7401	Travel: Other	_____	_____	_____
7430	Conferences / Meetings	_____	_____	_____
7431	Section / NAGM	_____	_____	_____
7435	Travel Mileage	_____	_____	_____
7515	Phone / Internet / Website	_____	_____	_____
7535	Postage	_____	_____	_____
7625	Office Supplies	_____	_____	_____
7695	Miscellaneous Supplies	_____	_____	_____
8305	Bank Fees	_____	_____	_____
8595	Other Expenses	_____	_____	_____
	Contingency	_____	_____	_____
	Total Estimated Expenditures (E):	\$ -	\$ -	\$ -

Estimated Cash Increase (Decrease): (R-E) \$ -

Estimated Bank Balance on June 30: _____

Estimated Ending Cash Balance: \$ -

Please comment if the cash reserve is less than \$5 or more than \$12 per player:

Comments: _____

Treasurer's Name & Signature: _____ Date: _____

Executive Member's Name & Signature: _____ Date: _____

<p>DUE DATES:</p> <p>Region: 30 days prior to end of fiscal year - June 1</p> <p>Area discretionary account: July 1</p> <p>Section discretionary account: July 1</p> <p>Tournament: 6 months prior to event</p> <p>Camp: 60 days prior to camp</p> <p>Cultural Exchange: 3 months prior to travel</p>	<p>PLEASE COMPLETE THIS SECTION:</p> <p style="text-align: center;"><u>Registration fees</u></p> <table border="0"> <tr> <td>Players</td> <td>Fee</td> <td>=</td> <td>\$</td> <td>-</td> </tr> <tr> <td>x</td> <td>_____</td> <td>=</td> <td>\$</td> <td>-</td> </tr> <tr> <td>x</td> <td>_____</td> <td>=</td> <td>\$</td> <td>-</td> </tr> <tr> <td>x</td> <td>_____</td> <td>=</td> <td>\$</td> <td>-</td> </tr> <tr> <td>x</td> <td>_____</td> <td>=</td> <td>\$</td> <td>-</td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td>\$</td> <td>-</td> </tr> </table>	Players	Fee	=	\$	-	x	_____	=	\$	-	x	_____	=	\$	-	x	_____	=	\$	-	x	_____	=	\$	-		Total		\$	-
Players	Fee	=	\$	-																											
x	_____	=	\$	-																											
x	_____	=	\$	-																											
x	_____	=	\$	-																											
x	_____	=	\$	-																											
	Total		\$	-																											

* Fax (310-525-1155), or e-mail (finance@ayso.org) the signed BUDGET to AYSO NSTC by June 1.

* A copy should be submitted to your Area Director

* Source online: <http://soccer.org> > Top menu "AYSO Business"> dropdown "Finance"

Financial Reporting

1099 Compliance Program

All Regions are encouraged to participate in the 1099 Compliance Program. This program addresses the issue of compliance with federal tax filing requirements for Form 1099-MISC, or “1099’s” as they are commonly called. 1099’s must be sent annually to certain types of vendors known as independent contractors that Sections, Areas or Regions may hire to provide various services throughout the year.

What is a “1099”?

A 1099 is a form AYSO mails to vendors who are independent contractors that contains information on how much money we paid to them within a calendar year. AYSO is required to send a copy of this form to the IRS. Not every vendor needs to receive a 1099. Only vendors considered independent contractors who were paid more than \$600 in a single calendar year require a 1099.

Why is the 1099 program important to AYSO Regions?

As with many other tax regulations, there are penalties assessed by the IRS for non-compliance. AYSO could potentially face significant penalties for not filing the required 1099’s. This program will ensure that Sections, Areas, Regions along with the AYSO National Office are compliant with the 1099 filing regulations.

Who is an independent contractor?

An independent contractor is someone who maintains an independent business and is available for hire to provide services to the public. When someone is an independent contractor, (1) they are not on the AYSO payroll, (2) taxes are not withheld from their payments and (3) their income is reported to the IRS as non-employee compensation on Form 1099-MISC if payments exceed \$600 in a calendar year.

Below are some general guidelines to help determine who may be an independent contractor:

- Performs services for multiple customers
- Sets own hours
- Determines own price for contracted services
- Not eligible for employee benefits
- Provides own tools and equipment to complete job
- Supplies own materials needed to do job
- Personally liable for errors and/or accidents
- Files self-employment taxes and receives a Form 1099-MISC
- Has the right to hire and fire workers
- Must legally complete each contract



The following services used by AYSO Sections, Areas and Regions are typically provided by vendors that may be classified as independent contractors:

- Website development
- Third party registration system development and maintenance
- Bookkeeping services
- Security guards
- Legal fees
- Payments to trainers
- Groundskeepers/ field maintenance

What to do to be in compliance

There are four quick and easy steps:

1. Inform the AYSO National Office about your accounts payable transactions that would require a 1099 by completing a simple worksheet, which is accessible on

http://www.ayso.org/resources/finance/finance_forms.aspx

2. E-mail the completed worksheet to the AYSO National Office in electronic format (i.e. as an Excel attachment) to finance@ayso.org.
3. Complete form W-9: Request for Taxpayer Identification Number for each vendor submitted. E-mail this form to the AYSO National Office Finance Department at finance@ayso.org or fax to 310-525-1155. The AYSO National Office cannot issue a 1099 to a vendor without this W-9.
4. Any/all worksheets and W9's must be received by the AYSO National Finance Department no later than **January 10th** of each year.

If you have further questions, please view the forms mentioned above on the AYSO website:

http://www.ayso.org/resources/finance/finance_documents.aspx.

If you need further assistance, send an e-mail to controller@ayso.org.

1099 Reporting Worksheet

TaxID	Check Number	Check Date	Check Amount	Paid To Name	Address 1	Address 2	City	State	Zip	Phone #	Region
999-99-9999	1234	9/20/07	700.00	Bill Smith	123 Main Street	Apt 25	Anytown	CA	90630	(310) 555-5555	0001



W-9 Sample Form

<p>Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service</p>	<p>Request for Taxpayer Identification Number and Certification</p>	<p>Give form to the requester. Do not send to the IRS.</p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Print or type See Specific Instructions on page 2.</p>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		
Part I Taxpayer Identification Number (TIN)		
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.		
	Social security number	
	OR	
	Employer identification number	
Part II Certification		
Under penalties of perjury, I certify that:		
<ol style="list-style-type: none"> The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and I am a U.S. citizen or other U.S. person (defined below). 		
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.		
Sign Here	Signature of U.S. person ▶	Date ▶
General Instructions		
Section references are to the Internal Revenue Code unless otherwise noted.		
Purpose of Form		
A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.		
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:		
<ol style="list-style-type: none"> Certify that the TIN you are giving is correct (or you are waiting for a number to be issued). Certify that you are not subject to backup withholding, or Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income. 		
Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.		
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:		
<ul style="list-style-type: none"> An individual who is a U.S. citizen or U.S. resident alien, A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, An estate (other than a foreign estate), or A domestic trust (as defined in Regulations section 301.7701-7). 		
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.		
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:		
<ul style="list-style-type: none"> The U.S. owner of a disregarded entity and not the entity, 		
Cat. No. 10231X		Form W-9 (Rev. 10-2007)



Sales Tax Report (STX)

Many states consider fundraising revenue to be subject to sales tax. Some examples of fundraising revenue include concession sales (Prepared vs. Packaged), Door to Door candy sales, Raffle Tickets and Merchandise sales (T-shirts, pins, hats, etc). This information will be gathered from **the MDRF that each Section, Area and Region must turn in by the 5th of each month**. NAP codes that will be considered for sales tax (varies by state) include:

- q 4010 – Merchandise Revenue
- q 4012 – T-shirt revenue (New NAP account)
- q 4024 – Concession revenue
- q 4040 – Fundraising - Other
- q 5101 – Player Uniform Expense (Currently Tennessee and Michigan Only)

The National Office will calculate and file ALL sales tax returns. At the end of the month each Section, Area, and Region will be invoiced for their portion of the total tax paid to the state and these invoices will be available in the eAYSO Treasurer Menu under “Supply Center & Other Invoices”. Sales tax invoice will begin with “INVTAX” so that you can distinguish between your invoices.

All Regions must comply with their particular state sales tax regulations. For information, contact the National Office or visit

www.ayso.org/Finance/Resources/Memos.

Heavy penalties are imposed by the tax collecting agencies for failure to report taxable sales, the National Office will assess the delinquent Regions for any penalties caused by them.

Sales Tax Exemptions on Regional Purchases

Some states exempt non-profit organizations from paying sales tax on certain items purchased for the organization’s use. For example, a Region in Illinois with the proper documentation does not have to pay sales tax on the purchase of office supplies for the Region. For information on sales tax exemptions, contact the National Office at controller@ayso.org. Applications for sales tax exemption are handled by the National Office.



Other Responsibilities

AYSO Insurance

All AYSO insurance plans are contingent upon the Region registering all of its players and volunteers. The AYSO National Office may suspend liability insurance coverage for fields if payment of the national player registration fee is not received and the **Region may be assessed 50% of the amount paid for medical claims made by a player or volunteer not registered with the AYSO National Office at the time of injury.**

The Regional Treasurer should work with the Registrar and CVPA during Registration to ensure that Registration forms and fees are collected and processed in a manner that ensures that every player and volunteer is properly registered and that the national player fee is paid in a prompt manner. This is essential to minimize the liability exposure to AYSO as a whole.

Review of the Region's Books and Records

An audit of the Region's books and records must be done annually and/or from time to time as may be requested in order to ensure that proper internal controls are used and that Region assets are protected.

Note: The person performing the audit must NOT be a person who is authorized to sign on the accounts and must NOT be a member of the same household as the Regional Commissioner or Regional Treasurer.

See the Regional Audit Section for more details.

Regional Investments

Any Regional investment, other than savings accounts, treasury bills or certificates of deposit requires the approval of the Chief Financial Officer at the AYSO National Office.

When a certificate of deposit is opened, a copy of the terms of the account must be mailed to the AYSO National Office, Attention: Finance Dept. The information can also be e-mailed to finance@ayso.org.

Sponsors, Contributions & Donations

Sponsorships, contributions, and donations made to AYSO may be tax deductible. Player registration fees and traveling expenses for tournaments, etc., are NOT tax-deductible items for the parents/guardians.



See “Samples of Letters” at the end of this manual for a sample letter which you can send to your sponsors and contributors to thank them for their contribution. This letter also serves as a receipt for their tax records.

Fund Reserve

As a single national corporation, each time a Region bounces a check or neglects to pay its bills, the credit rating of the entire organization is affected.

Therefore, Regions must budget a fund reserve (cash to be carried over from year to year). The minimum reserve for a Region that has been operating for several years should be \$5 per player. The reserve should be built up over several years and then maintained at that level. The fund reserve should not exceed \$10-\$12 per player unless there is a specific plan for those funds such as field development. When the decision is made to build up reserves greater than \$10-\$12 per player, the Regional Treasurer must report this at a Regional Board meeting and this decision must be recorded in the official board meeting minutes.

Tournament Finances

As outlined in the AYSO Tournament Handbook, if a Region decides to hold a tournament, a tournament committee must be established which includes a Tournament Director and a Tournament Treasurer. The Tournament Treasurer reports to the Regional Treasurer. The Tournament Treasurer should be thoroughly familiar with the contents of the Treasurer Manual and must comply with the Region’s internal control procedures.

All tournament financial records and reports from the AYSO National Office will be sent to the Regional Treasurer for subsequent distribution to the Tournament Treasurer. The Regional Commissioner always remains ultimately responsible for all the funds collected and distributed in the name of AYSO at the Regional level. Therefore the Regional Commissioner can veto any disbursement that he/she does not feel is appropriate.

AYSO Policy Statement 2.8 outlines requirements and restrictions for hosting AYSO tournaments. Regions, Areas, and Sections that host an AYSO tournament must have a healthy financial standing in the organization. Tournament hosts must not have outstanding debts, balances or invoices due the organization, its sponsors or suppliers. Failure to comply with requirements to bring accounts current, may result in denial of tournament approval or other sanctions as defined by policy.

Tournament Budgeting

It is mandatory that the Tournament Treasurer prepare a written budget. The budget must be submitted with the tournament authorization packet on the Tournament Income and Expense Form. The written budget should identify the following:

- **Income**
 - Team registration fees
 - Referee commitment fees
 - Concessions and vendor sales
 - Sponsors/contributions
 - Seed money from prior tournament
 - Other income (provide details)

- **Expenses**
 - Team registration and referee commitment refunds
 - Field supplies and expenses
 - Tournament giveaways – players, coaches, referees
 - Program
 - Awards – trophies, medals
 - Referee and staff refreshments
 - Phone, Web site, postage, office supplies, etc.
 - Other

The tournament authorization packet requires that the Region clearly state if the tournament is being held to make a profit, and if so, indicate the amount of profit expected and what the disposition of these funds will be. Copies of the budget must be submitted with the tournament authorization packet and rules regarding team registration fees, referee deposits, sponsor checks, and refunds must be implemented according to the AYSO Tournament Handbook and authorization packet.

Important note: Regional Operating funds may not be used to support a tournament and only AYSO NAP accounts may be used to manage tournament funds.

Tournament revenues and expenses should be tracked separately from regular Regional operations using appropriate NAP coding. If absolutely necessary, an additional checking account may be opened with the approval of the Regional Commissioner and the NAP Accounting Manager at the AYSO National Office. Contact the AYSO National Office Finance Department, 1-800-872-2976, ext. 7913. For details on opening an account, see Opening an Account, in this manual. The Tournament Treasurer becomes a required signatory on the additional account.

Regions with an AYSO Pay Pal account may accept team registrations or tournament payments from other Regions with an AYSO Pay Pal account. Contact the AYSO National Office Finance Department, 1-800-872-2976, for information on how to setup an AYSO Pay Pal account.

The Tournament Treasurer is responsible for completing the financial accounting of the tournament and assisting the Regional Treasurer with submitting the Tournament Income and Expense Statement on all AYSO Open, Open Invitational and International tournaments to the appropriate Section Tournament Administrator within 90 days after the event. This form must be submitted with sign-off approvals by the Regional Commissioner, Area Director and Section Director and shall be made immediately available to anyone requesting it.



In the case of a tournament team, any funds left over will remain with the Region under the responsibility of the Region. A refund to player's parents for their participation in the funding of the tournament team is at the discretion of the Regional Commissioner and the Regional Board.

Tournament proceeds may only be used for approved AYSO-related purposes which are consistent with AYSO's non-profit, IRS Code 501(c)(3) status. This includes program operation and/or enhancement such as: registration scholarships, VIP programs, equipment purchases, field development, acquisition and maintenance, etc. Tournament proceeds may also be allocated to a Region's secondary season teams for uses including, but not limited to, tournament fees, team parties and player and/or coach mementos, as long as such items are approved AYSO-related expenditures.

All tournament sponsorship letters and solicitations, as well as all businesses being contacted, must first be approved by the Regional Commissioner. The intended use of tournament proceeds must be indicated on all advertising and sponsorship solicitations, and proceeds must be used as stated.

If you have any tournament related questions that are not addressed in this section, please e-mail tournaments@ayso.org and download the AYSO Tournament Handbook from www.ayso.org.

Cultural Exchange

Cultural Exchange* is defined as any game, series of games or tournament in which AYSO players travel to another country, or where an AYSO Region, Area or Section hosts a team from another country, for the dual purpose of playing soccer and learning about different cultures, geographic areas and making friends through the universal language of soccer (AYSO Tournament Handbook). *Effective August 1, 2010, Cultural Exchange will only refer to international interactions.

Good financial planning is essential for a successful cultural exchange program. It is mandatory that the appointed Cultural Exchange Treasurer prepare a written budget. The budget should reflect the anticipated revenues and expected expenses for the program. The budget must be approved by the Regional Commissioner and copies must be distributed to all participants. The written budget should:

- **Identify revenue sources:**
 - Team member fees
 - Sponsors & contributions
 - Fundraising activities income
 - Other (provide details)

- **Identify expenditures:**
 - Travel (airfare, ground transportation)
 - Hotel
 - Meals
 - Refreshments

- Gifts for visiting/hosting teams
- Sight-seeing and other experiences
- Other (provide details)

Important Note: Cultural Exchange programs cannot use Regional operating funds to support cultural exchange teams. These teams and activities must be funded by separate funding (participant fees, fundraising, etc.)

Just like Tournaments, Cultural Exchange revenues and expenses should be tracked separately from regular Regional operations using appropriate NAP coding. If absolutely necessary, an additional checking account may be opened with the approval of the Regional Commissioner and the NAP Accounting Manager at the AYSO National Office. Contact the AYSO National Office Finance Department, 1-800-872-2976, ext. 7913. For details on opening account, see Opening an Account, in this manual. The Cultural Exchange Treasurer becomes a required signatory on the additional account.

At the discretion of the Regional Board, Regional funds may be used for hosting activities when these associated cultural exchange events are ones in which the entire Region may participate.

The Cultural Exchange Treasurer must present a report on the financial status of the program to Regional Commissioner on a quarterly basis. A financial report listing sufficient detail about the cultural exchange program must be distributed to all participants after the cultural exchange is completed. Any funds left over will remain with the Region under the responsibility of the Region. A refund to player's parents for their participation in the funding of the cultural exchange is at the discretion of the Regional Commissioner and the Regional Board.

If you have cultural exchange questions that are not addressed in this section, please e-mail tournaments@ayso.org.





Regional Audits

In order to improve financial controls at the Region's level, it is recommended that any Region with an annual budget over \$20,000 (or 500 players) appoint a Regional Auditor.

The Regional Auditor should be selected by the Regional Board. To preserve the Regional Auditor's independence, it is essential that:

- A majority vote of the Regional Board be required to remove the Auditor.
- The Regional Auditor SHALL NOT be a voting member of the board and cannot participate in the management of the Region.
- The Regional Auditor SHALL NOT be an authorized signer on any Regional checking or savings accounts.
- The Regional Auditor SHALL NOT be a member of the Regional Commissioner's or Regional Treasurer's family or household.

Basic functions

The basic function of the Regional Auditor is to assist the Regional Board in the fiduciary responsibilities to protect the Regions' assets by reviewing and monitoring the Region's financial controls and records.

Reporting relationship:

- The Regional Auditor reports to the Regional Board.

Qualifications:

- Some managerial and financial experience
- Degree in business or accounting not required.

Primary duties

Review the Region's accounting practices and verify that they are in compliance with the AYSO Treasurer's Manual requirements.

- Check on a regular basis to verify that the internal control procedures are being followed.
- Review the canceled checks, bank deposits and bank transfers monthly.
- Review the reconciliation of the Region's bank and savings accounts monthly.
- Review the financial report prepared by the AYSO National Office (NAP report).

- Compare actual revenues and expenditures to the Region's Annual Budget and analyze any material variance.
- Submit a report at Regional Board meetings.

Under the present structure, most of these control functions fall on the shoulders of the Regional Commissioner. When there is no Regional Auditor appointed, in some cases, these critical functions are being neglected. The addition of the Regional Auditor position will help the Regional Commissioners and their Regional Board in the performance of their fiduciary responsibilities.





Regional Auditor Position Description



Regional Auditor

Purpose

The AYSO volunteer position of Regional Auditor is intended to assist the Regional Commissioner in his/her fiduciary responsibilities to protect the organization's assets by monitoring, reviewing and reporting on Regional financial controls and records.

Specific Duties and Responsibilities

The Regional Auditor is expected to perform their duties consistent with the directions as detailed in the training, certification and continuing education provided by AYSO for this position including:

1. Review the Region's accounting practices and verify that they are in compliance with the AYSO Treasurer Manual requirements;
2. Check on a regular basis to verify that approved internal control procedures are being followed;
3. At least annually, or more frequently if requested, review the canceled checks, bank deposits, and bank transfers;
4. At least annually, or more frequently if requested, review the reconciliation of the Region's bank and savings accounts;
5. Periodically review the financial report prepared by the AYSO National Office (NAP report);
6. Periodically compare actual revenues and expenditures to the Region's annual budget and analyze any material variance; and
7. At least annually, or more frequently if requested, submit a report to the Area Director with a copy to the Regional commissioner.
8. At least annually, or more frequently if requested, meet with the Area Auditor; and
9. Upon request of the Executive Director, Chief Financial Officer, National Treasurer, A Section Director, An Area Director or any other Regional Commissioner, perform audit services at other places and at such times as needed, subject to personal availability;

Qualifications and Desired Skills

To be considered for the position of Regional Auditor, the applicant must:

1. Annually submit an AYSO Volunteer Application form;



2. Pass the AYSO screening and background check;
3. Be annually approved and duly appointed as Regional Auditor by the Region;
4. Have some managerial and financial experience; and
5. Have experience as a Regional Treasurer; In no instance may a volunteer serve as a Regional Auditor in the same Region where he/she served as a Treasurer unless and until an audit of the Region's finances has been completed by another AYSO Auditor appointed by the Regional Commissioner;

Supervision Protocols

While performing as the Regional Auditor, the volunteer is:

1. Subject to the bylaws, rules, regulations, policies, procedures, and guidelines of AYSO;
2. Under the overall authority of and directly supervised by the Regional Board; and supervised indirectly by the Area Director; and
3. To maintain the recommended adult to child supervision ratio of 1:8 or less; that is one adult for every eight or fewer children and two adults (one of whom may be the coach and one of whom should be the same gender as the group) present at all times, for the protection of both the children and the volunteer, no volunteer should permit himself or herself to be alone with any child or group of children (except his or her own) during AYSO-sponsored activities.

Time Commitment

Time commitment will vary depending on Region size and length of playing season(s). For the typical AYSO Region, the Regional Auditor will devote about 6 hours per month.

Orientation, Training, Certification, and Continued Education Provided

To fully prepare for the position, the Assistant Regional Commissioner is expected to participate in the following training, certification and continuing educational opportunities:

1. Orientation by the Regional Commissioner;
2. AYSO's Safe Haven – 2 hours;
3. eAYSO Training – 1 ¼ hours;
4. Treasurer Training – 2 1/2 hours;
5. Auditor Training – 1 ¼ hours;

Activity Locations

While performing the duties of Assistant Regional Commissioner, the volunteer is limited to the following locations, unless expressly authorized in writing by the Regional Commissioner to hold activities in another location.

1. Regularly scheduled and duly approved inside or outside AYSO activities; and
2. Independent work at home alone, in committees of adults, or in a properly supervised situation with children.



Frequently Asked Questions

What are the responsibilities of a Regional Treasurer?

The Regional Treasurer is responsible for all financial activities as defined by each Region. Some of the tasks include: paying bills in a timely manner, processing registration and sponsor payments, proper handling of contributions and donations, NAP compliance, monthly report filing, sales tax processing, obtaining W9's for annual 1099 compliance, submitting the monthly deposit report form, etc.

Why do Treasurers need to be trained?

Training and Certification ensures that volunteers understand the available resources and the responsibilities of their positions. It also offers the best hope that every family will receive the best possible AYSO experience.

What training is offered to a Treasurer?

AYSO training for Treasurers begins with the Regional Commissioner. The next step is to take AYSO's Safe Haven and the Treasurer Course offered online at <http://www.aysotraining.org> or from a qualified Management Instructor. Additional training is offered during Section meetings/conferences/events. Consult your Area Director or Area Management Administrator for details on local training opportunities.

What is the time commitment?

The Regional Commissioner can identify the time requirements for the Treasurer position.

Where can Treasurers go for support?

First, seek help from your Regional Commissioner. If you need further assistance, call on your Area counterparts, Section counterparts or the Finance Department at the AYSO National Office.

How is the Treasurer involved in registration?

The Treasurer or his/her trained representative, must employ a process, using at least two trained volunteers, that will reconcile the number of forms taken in and the amount of monies collected at each registration event. Cash and Checks for any event must be deposited the same day collected or on the next banking day. National Player Registration Fees must be paid to the AYSO National Office within 30 days of invoice. Note: All players must be registered prior to the Region's first scheduled practice day.



What is an MDRF?

The Monthly Deposit Report Form (MDRF) is used to report the proper NAP code of all deposits made by Regions, etc. directly to their bank. This form should be used to record all deposits made and then it should be submitted to the AYSO National Office by the 5th of each month. All deposits should be made on the same day or by the next banking day after receiving the cash/checks. The MDRF should be submitted no later than the 5th day of the following month. The form can be mailed, faxed, or emailed directly to the AYSO National Office.

What is a deferred National Account Program (NAP) account?

A deferred account is an account that is recognizing revenue in a future period. These accounts are used for registrations and other revenue that is collected prior to July 1 each year for use in a season subsequent to that date, a fall season. This can be used for sponsorship for a fall team that is also collected prior to July 1.

Does the Treasurer have to prepare the entire Region budget?

No, the Treasurer is responsible for assisting the Regional Commissioner with preparing the annual budget and providing reports on past expenditures and receipts, but is not solely responsible for its completion.

How does AYSO protect its volunteers and athletes?

Safe Haven™ is a program designed to address a growing need for child and volunteer protection. There are four elements in the Safe Haven™ intervention cycle: Create Policies, Screen Volunteers, Train Volunteers, and Promote Education and Awareness. These are intended to stop child abuse and its agents before they get into the program.

The Volunteer Protection Act of 1997. This law grants immunity from certain types of prosecution for volunteers who meet its requirements. In order to receive full protection under the law, AYSO volunteers need must: 1. be properly trained and certified; 2. be performing duties as laid out in a position description; 3. act within the scope of AYSO's Policies, Procedures, and Guidelines.

AYSO Certification. AYSO's goal is to provide training certification for all its volunteers. Certification offers the hope that every AYSO child will be treated with understanding, compassion, and respect.

Kids Zone™. The national media has focused on the negative, even violent, behavior of players, coaches and parents involved in youth sports. Kids Zone™ is a dynamic program targeted to eliminate negative sideline behavior. Kids Zone™ buttons and signs are distributed throughout the Region and parents are asked to sign the Kids Zone™ Pledge promising to behave within the guidelines of the program.

How do Regions open up a NAP account?

Certain procedures need to be followed when opening a bank account with a federally insured financial institution. This is explained in detail under the section 'Checking and Savings Accounts/Opening an Account'. Note that all bank statements, including electronic images of cancelled checks must still be sent



directly to the AYSO National Office in Torrance, California. Make sure that your bank knows this if your Region uses the Region's local address on the checks.

Can Regions use a Debit or Credit Card?

NAP regulations prohibit the use of a debit or credit card as all disbursements are to be done by check only, written against the Region's checking account. The Region may use a 'Deposit Only' ATM card. At times, when opening a new account, some banks automatically issue credit/debit cards to the signers on the account. These are not permitted and are routinely destroyed when received at AYSO National Office.

Can the Region use online banking?

The use of online banking including electronic funds transfer (EFT) is prohibited by NAP regulations. However, online 'view only' account management is permitted (including viewing account balances, cleared checks, deposits, downloading statements, etc.)

Where can I get NAP forms and documents such as the AYSO IRS tax determination letter, Budget, MDRF (Monthly Deposit Report Forms), or the NAP Chart of Accounts?

These forms and documents are available for download at the AYSO website: <http://www.ayso.org/resources/finance.aspx>

Click on either Forms or Documents to access the intended file.

How do Regions close a NAP bank account?

If the Region is closing a bank account and transferring the funds to a new or existing region bank account, a check must be written for the balance remaining payable to the Region (i.e., AYSO Region _ _ _ _). The check should be deposited immediately into the new/existing account and coded 5701. The Region should inform the bank that a closing statement must be sent to AYSO National Office.

A Region has decided to shut down. Where should the remaining funds in the bank account go?

If the Region is closing down, the Area Director and the Finance Department at AYSO National Office (800-872-2976) should be informed. The remaining balance of any accounts should be sent to the AYSO National Office in the form of a check. The Treasurer and Regional Commissioner are not relieved of their fiduciary obligations until all assets (financial and physical) are properly accounted for.

When should the MDRF (Monthly Deposit Report Form) be sent to the AYSO National Office?

The Treasurer should fill out the MDRF and email or fax the form in to their respective NAP representatives at AYSO National Office by the 5th of each month. By receiving the MDRF on a monthly basis in a timely manner, the NAP accountants are able to ensure that all the Region's deposits are properly coded. If the NAP accountants do not know what the deposits are for, the unknown deposits are coded to 4005 (Registration Fees) and remain on the books unless the Region notifies the AYSO National Office that a reclassification is in order.



How should checks be coded?

All checks written against the Region's bank account should be coded in the Memo section of the check using the 4-digit codes provided for in the NAP Chart of Accounts. The chart is available for download from the AYSO website:

http://www.ayso.org/resources/finance/finance_documents.aspx

By not using the 4-digit codes and instead writing in words leaves the check open to interpretation by the NAP accountant and might be coded incorrectly. For example, by writing in the word, 'Tournament', in the check memo section, the NAP accountant will have to decide on at least 10 different accounts that have the word, 'Tournament' associated with it.

Can multiple codes be used on one check?

Yes, as long as the codes and corresponding amounts are clear and legible. As banks are now returning copies of checks on electronic images, at times, they are hard to read as they are very small. Writing as large as possible will help ensure that the data is accurately entered into the financial system. Double-checking the addition is crucial as the NAP staff would need to contact the Region when the addition does not match the check total.

What is a NAP Violation Detail by NAP Bank Account Report?

To maintain a system of checks and balances, certain requirements are needed to maintain a system of financial control. Some of these requirements include the required coding of all checks written and sums deposited, two signatures on every check, or Region # not in bank statement address, etc. When these processes are not followed, a violation is noted that appears on the Region's account and a report is generated in the form of a NAP Violation Detail that is uploaded and attached to the Region's NAP report in eAYSO. These are available for review by the Area Directors and Section Directors. Too many of these violations may trigger a red flag and cause the Region to undergo an audit to determine if it is at risk.

I checked my NAP Worksheet statement and I received a violation but everything is coded on the Worksheet. Why is that?

AYSO is a registered 501 (c)(3) non-profit corporation that is required to file periodic financial statements with federal, state and local authorities to maintain its tax-free status. The bank accounts and financial data are entered into the AYSO financial system to generate these reports which means that all expenses and deposits need to be coded. If a deposit is received and the Region does not inform us to which account it needs to be coded to, it automatically is coded to account 4005 (Registration Fees) and all unknown checks are coded to account 5111 (Field Expenses). These remain on the books unless the Treasurer informs us that it needs to be reclassified. Although the NAP accountants code these unknown deposits and expenses to a certain account, the Region is still given a violation as they have not fulfilled their fiduciary responsibilities in the AYSO NAP system of checks and balances.



My check supply is running low. How do I re-order checks?

The treasurer needs to contact the bank to re-order checks. The checks should arrive at AYSO National Office where they are routed to the Regional Treasurer of record's mailing address. If the Region does not have their Region number on the bank statement header address, the AYSO National Office has to open the packet to identify the account number with the list of NAP accounts in their database or read the check address to see if it has the Region number imprinted on it. If this is a new account and there is no Region number to identify who to send it to, the packet is returned to the bank.

What are the new changes to the NAP Chart of Account and how do you use the new MDRF (Monthly Deposit Report Form) form?

The NAP Chart of Accounts and MDRF have been updated to allow Regions to track Extended Play Programs separately from their primary programs. The MDRF reflects regular NAP deposit accounting and if the Region needs to account for separate "Extended Play" coding, we have added separate areas for Extended Play deposit coding.

Coding regular NAP is just like the old way, you use a 4 digit accounting code. What about Extended Play?

Extended Play is divided into 3 categories: Extra Play (Concurrent), Extra Play (Side by Side) and CLUB Play. If your Region is running Extended Play programs, then you must track Extended Play financing by using the Extended Play sub-codes in the shaded areas of the MDRF form.

How do I use the Extended Play sub-codes on the MDRF?

Looking at the new revised MDRF, the shaded areas of the form represent the 3 Extended Play categories. Note that each category is assigned a number: 10 = Extra Play (Concurrent), 25 = Extra Play (Side by Side) and 50 = CLUB Play. These numbers represent their respective Extended Play category and must be used along with a 4-digit Deposit code. For example, your Region is tracking Extended Play category Extra Play (Concurrent) and collects \$800.00 in registration fees. In the shaded area labeled 10 = Extra Play (Concurrent), you will list the Deposit Date, the total Deposit amount for that date, the code 4005 in the Code box, and the amount.

16	Total\$	\$ -	\$ -	\$ -	\$ -	\$ -
19	10 = Extra Play (Concurrent)					
20			Code:			
21	Deposit Date	Deposit Amount				
22	02/22/10	\$ 800.00	\$ 800.00	4005		
23						
24						
25						
26						
27	Total\$	\$ 800.00	\$ 800.00	\$ -	\$ -	\$ -
30	25 = Extra Play (Side by Side)					
31			Code:			



What about the new NAP Chart of Accounts (COA)? What kinds of changes are there on the form?

The New NAP COA (Chart of Accounts) has new accounting codes for Income and for Expenses. Additionally, a few categories have changed along with their descriptions. Please review it carefully to see what will apply to your Region needs.

To track Extended Play activity, you must use the sub-codes in the following format: XX-XXXX (Extended Play 2-digit sub-code + 4-digit NAP code). For example, Joe Treasurer sends an email stating that on 02/22/2010, a deposit was made for \$500.00 and this was for registration fees collected for Extra Play (Side by Side). The correct code would be 25-4005. If there are no sub-codes and only 4-digit Deposit codes, it will be assumed that this is Regular NAP activity and it will be entered as such.

Are there changes to coding Checks?

If it is Regular NAP activity, nothing changes. You will continue to use the 4-digit NAP codes in the NAP Chart of Accounts by entering it in the Memo section of the region check. For tracking Extended Play activity, you must use the 2-digit Extended Play sub-code followed by the 4-digit accounting code from the NAP Chart of Accounts in the following format: XX-XXXX (2-digit Extended Play sub-code + 4-digit NAP accounting code). For example, Joe Treasurer writes a check for \$550.00 for player uniforms for Club Play; he would code the check 50-5101 in the memo section of the check.

Where can I obtain these newly revised forms?

They are available on the www.ayso.org Web site.

MDRF & Budget: http://www.ayso.org/resources/finance/finance_forms.aspx

Chart of Accounts: http://www.ayso.org/resources/finance/finance_documents.aspx

If you have any questions please do not hesitate to contact your account representative at AYSO National Office or Owen Gan at owengan@ayso.org or (424) 221-7913.



Conclusion

At the conclusion of this manual, we hope that you have a greater understanding of the vital role the position of Regional Treasurer plays in promoting a fun, fair, and safe family environment for children to enjoy and experience soccer. Please follow through with your commitment to this role by completing the required certification and job training:

- AYSO's Safe Haven
- Treasurer

Training Resources for AYSO Treasurers

AYSO is pleased to announce online training for Regional Treasurers. To learn more about accessing AYSO's online training, log on to the AYSO website at www.ayso.org. We strongly recommend that new treasurers take this online course immediately, and then follow up with the classroom courses.

There are also self-paced training PowerPoint presentations available for Regional Board Members including:

- Budgeting for the Regional Board
- Developing a Regional Calendar
- 30 Great Ideas for Volunteer Recruiting
- 30 Fantastic Ideas for Volunteer Retention
- Registration – A Survival Guide

If there are any questions, concerns, or issues that you and your Regional Commissioner would like assistance with, please contact the AYSO National Office:

AYSO National Office
19750 S. Vermont Ave., Suite 200
Torrance, CA 90502
(800) USA-AYSO or (800) 872-2976

www.ayso.org

email: finance@ayso.org

AYSO would like to take this opportunity to thank you for volunteering your time and for helping to fulfill the vision of providing world class youth soccer programs that enrich children's lives. You are one of over 250,000 who volunteer annually to serve the children of AYSO and whose dedication and commitment make it all possible. Thank you!



Treasurer's Checklist

Treasurer's Checklist

Season Dates: _____	Date
TREASURER'S CERTIFICATION & TRAINING	
Treasurer's Manual <ul style="list-style-type: none"> Mailed from the National Office upon notification of a new appointment If not received, contact the National Office (800)USA-AYSO 	
Regional Treasurer Position Description <ul style="list-style-type: none"> Download from the AYSO Web site: www.ayso.org Review with Regional Commissioner 	
Treasurer Certification & Training <ul style="list-style-type: none"> BASIC – Certification Component also available online at web site: www.aysotraining.org Treasurer Workshop/Webinar – Training Component (or Treasurer I and Treasurer II) Budgeting for the Regional Board – Continued Training 	
NAP COMPLIANCE	
<ul style="list-style-type: none"> Checking/Savings Accounts enrolled in NAP 	
<ul style="list-style-type: none"> All Checks coded with NAP Chart of Account codes 	
<ul style="list-style-type: none"> Statements and Cancelled Checks sent to National Office 	
<ul style="list-style-type: none"> MDRF sent to National Office by 5th each month. 	
<ul style="list-style-type: none"> Region Checks <ul style="list-style-type: none"> Region # on checks AYSO National Office or Region Local address on checks Two Signatures required on all checks 	
<ul style="list-style-type: none"> Regional Commissioner, Treasurer, & Area Director plus another Regional Board Member as registered account signatories 	
REGISTRATION DAY	
<ul style="list-style-type: none"> Ensure trained volunteers oversee fee handling at Registration 	
<ul style="list-style-type: none"> Ensure Registration fees and forms are reconciled at the end of each Registration event (Registration Reconciliation Form) 	
<ul style="list-style-type: none"> Deposit cash and checks on the same day or the very next business day 	
ACCOUNTS RECEIVABLE	
<ul style="list-style-type: none"> Pay all Player Fee invoices within 30 days & before first practice 	
<ul style="list-style-type: none"> Monitor Accounts Receivable in eAYSO & pay invoices promptly 	



Treasurer's Checklist

ANNUAL BUDGET PLANNING	
<ul style="list-style-type: none"> • Compare previous year's NAP report to current NAP report for revenue and expense actuals 	
<ul style="list-style-type: none"> • Ask Regional Board Members for Budget plans 	
<ul style="list-style-type: none"> • Prepare Annual Budget for AD by June 1st & copy the National Office 	
1099 COMPLIANCE	
<ul style="list-style-type: none"> • Complete 1099 Worksheet & submit to National Office by January 10th • Request W9's for each vendor reported 	
SALES TAX REPORTING	
<ul style="list-style-type: none"> • Submit Sales Tax Report (STX) & check payable to AYSO by the tenth day following the close of a quarter. 	
PROOF OF NON-PROFIT STATUS	
<ul style="list-style-type: none"> • Internal Revenue code section 501(c)(3), Federal Identification Number : 95-6205398 	
<ul style="list-style-type: none"> • Provide a Regional letter to sponsors, donors if requested 	
INTERNAL CONTROL PROCEDURES	
<ul style="list-style-type: none"> • A Cash receipt book is used for all cash payments received 	
<ul style="list-style-type: none"> • Cash from any event is reconciled by at least two people and deposited on the first banking day possible 	
<ul style="list-style-type: none"> • No pre-signed checks or blank checks 	
<ul style="list-style-type: none"> • Reimbursement forms and receipts are required for all reimbursements 	
<ul style="list-style-type: none"> • Monthly bank statement reconciliation is performed by a person not authorized to sign on the accounts (Auditor) 	
<ul style="list-style-type: none"> • Region's financial records and procedures are audited at least annually by a Regional Auditor or a volunteer who is not authorized to sign on the accounts. 	
<ul style="list-style-type: none"> • Financial reports are provided to the Regional Commissioner and Board on at least monthly basis or as requested. 	
<ul style="list-style-type: none"> • Financial records (copies of receipts, expenses and all other financial documents) are maintained for at least seven years and are available to the audit process. 	

AYSO Information Form

Information Forms are required whenever:

- A Region joins AYSO.
- There is a change in the Regional staff or Board Member (name, address, e-mail, telephone number).
- There is a change in the people authorized to sign on a Regional checking, savings, CD's, Money Market and Investment accounts.

Direct entry of Information Forms using eAYSO is encouraged. However, hard-copy Information Forms may be mailed to the AYSO National Office:

- at least once a year along with the Annual Budget Report due on June 1st and
- **any time an account signatory changes.**

If you have further questions about the Information Form, please e-mail:

- memberservicesmanager@ayso.org.

Information Form:

** Source: http://www.ayso.org/libraries/resources/ayso_information_form.pdf (for hardcopy with signatures)

** eAYSO Source: <http://www.eayso.org/>





INFORMATION FORM *for* Section: _____ Area: _____ Region: _____

Remember to copy the appropriate volunteer chain of command (e.g., RC to AD; AD to SD; SD to BL)

Please update and mail to the AYSO National Support & Training Center (12501 Isis Ave, Hawthorne, CA, 90251-5045) whenever there is a change in any of the following positions. **Please attach completed volunteer applications for those listed below. (PLEASE TYPE OR PRINT)**

RC/AD/SD:	Res. Phone:	
Address:	Bus. Phone:	
City/State/Zip:	FAX:	
e-mail:	AYSO:	
Please <input checked="" type="checkbox"/> the number(s) you would like publicized in the Executive Member Directory: AYSO Number is automatically listed. <input type="checkbox"/> Home <input type="checkbox"/> Business <input type="checkbox"/> FAX		List applicable membership year: FS

Assistant: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Treasurer: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Safety Director: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Child Volunteer Protection Advocate (CVPA): _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Coach Administrator: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Referee Administrator: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Auditor: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Registrar: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

Management Administrator: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

VIP Director: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ **Authorized to Purchase** No Yes

J:EMD forms/Information/rev 11-06



PLEASE COMPLETE OTHER SIDE →

Dir Referee Assmnt: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Dir Referee Instr: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Coach Trainer: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Secretary: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Data Entry: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Webmaster: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Developer: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Regional Coord: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

Auth Purchaser: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

_____: _____ Res. Phone: (____) _____
 Address: _____ Bus. Phone: (____) _____
 City/State/Zip: _____ FAX: (____) _____
 E-mail: _____ Authorized to Purchase No Yes

	Bank Name / Institution Name	Account #	Authorized Signers		Position
			Print Name	Signature	
Checking Acct.			1.	1.	Executive Member
Savings Acct.*			2.	2.	Treasurer
			3.	3.	
Savings Acct.*			4.	4.	

* Authorized signers for savings should be the same as checking. If not, please indicate their name(s) & position(s).



Sample Letters

#1 - Donation

Date: _____

Acknowledgment of Contribution

The American Youth Soccer Organization (AYSO) thanks you for your contribution.

AYSO is a California non-profit corporation, exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. The AYSO Federal identification number is 95-6205398. To determine if your contribution is an allowable deduction on your federal and state income tax returns you may need to consult with your accounting professional.

Contributor Information

Name: _____

Address: _____

City, State Zip: _____

Date of Contribution: _____

\$ _____ Amount received

\$ _____ (-) Less value of goods or services provided (Include Description)

\$ _____ Donation (tax deductible portion)

The IRS now requires us to give you this receipt for monies collected above \$75 that are used to both make a donation and pay for a good or service. The amount used to pay for goods or services is not tax deductible. The remaining amount is considered deductible by IRS standards.

Please retain this acknowledgment to substantiate your contribution.



#2 - NSF

Date: _____

Dear (NSF Check Payer):

We have deposited your check twice and it has been returned to us by our bank both times. Our local AYSO soccer program is dependent upon the registration monies we receive from our participants.

Please send us a replacement check including a \$25.00 processing fee for the returned check within ten (10) days. Please contact (name of regional commissioner or regional treasurer) at (telephone number) to discuss any extenuating circumstances.

Thank you for your immediate attention to this critical matter.

Mail your replacement check to:

American Youth Soccer Organization

c/o _____

Sincerely,

Regional Commissioner

cc: Regional Treasurer, Regional Registrar



Proof of Non-Profit Status



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
P. O. BOX 231
LOS ANGELES, CALIFORNIA 90053

February 28, 1968

IN REPLY REFER TO
Form L-178
Code 414:RSY
LA-EO-68-189

American Youth Soccer Organization
12501 S. Isis Ave
Hawthorne CA 90250

95-6205398

PURPOSE Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Los Angeles	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	January 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

F. S. Schmidt
District Director



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248222395
Jan. 13, 2012 LTR 4168C E0
95-6205398 000000 00
00014288
BODC: TE

AMERICAN YOUTH SOCCER ORGANIZATION
% SHANNON BANTUGAN
19750 S VERMONT AVE STE 200
TORRANCE CA 90502-1133



020101

Employer Identification Number: 95-6205398
Person to Contact: Ms Converse
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 04, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in February 1968.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.



0248222395
Jan. 13, 2012 LTR 4168C E0
95-6205398 000000 00
00014289

AMERICAN YOUTH SOCCER ORGANIZATION
% SHANNON BANTUGAN
19750 S VERMONT AVE STE 200
TORRANCE CA 90502-1133

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

S. A. Martin, Operations Manager
Accounts Management Operations