

# **UNITED STATES YOUTH SOCCER ASSOCIATION**

## **NATIONAL FINANCE AND ADMINISTRATION**

### **POLICIES AND PROCEDURES**

**Manual 1**

I.

A. USYSA Charter

1. United States Youth Soccer Association, Inc. was incorporated in the State of Tennessee in 1983. An information return and a \$10.00 fee are sent to the Tennessee Secretary of State each year. Substantive amendments to the charter must be proposed to the National Youth Council in the same fashion as bylaw changes. Certain other routine types of amendments need only Board of Directors' approval. These include change of address, change of registered agent, or changes required to comply with federal and state laws and regulations. Amendments must be filed with the Tennessee Secretary of State and the Shelby County Register.
2. The Charter (amended portions have a \*) states:  
The undersigned natural person, having the capacity to contract and acting as the incorporator of a corporation under the Tennessee General Corporation Act, adopts the following charter for such corporation:
  - a. The name of the corporation is United States Youth Soccer Association, Inc.
  - b. The duration of the corporation is perpetual.
  - c. The address of the principal office of the corporation in the State of Texas shall be: 899 Presidential Drive, Suite 117, Richardson, Texas 75081.\*
  - d. The corporation is not for profit.
  - e. The purpose or purposes for which the corporation is organized are:
    - (1) This organization is organized and operated exclusively to foster national or international amateur sports competition and to support and develop amateur athletes for national or international competition in sports.
    - (2) To develop, promote, and administer the game of soccer among players under 19 years of age within the United States of America, as defined by the association.
    - (3) To promote soccer and physical fitness for all youth ages through instructional and educational programs designed to meet the needs of each age group.
    - (4) To support the training and licensing of coaches and referees for youth soccer activities.
    - (5) To organize and provide the necessary support for the activities listed above and to encourage more active public support of soccer and physical fitness.
  - f. The corporation shall have all the powers conferred on a Tennessee non-profit corporation under the provision of Section 48-402 of the Tennessee General Corporation Act and in addition thereto and without limitation thereon the following specific powers:
    - (1) To buy, sell, own, assign, mortgage, or lease any interest in real estate and personal property and to construct, maintain, and operate improvements thereon necessary or incident to the accomplishment of the purposes set forth above.
    - (2) To borrow money and issue evidence of indebtedness in furtherance of any or all of the objects of its business, and to secure the same by mortgage, pledge, or other lien on the corporation's property.
    - (3) To do and perform all acts reasonably necessary to accomplish the purposes of the corporation.
    - (4) The following limitations are imposed on the above cited powers:
      - (a) In the event of the dissolution of the corporation or the winding up of its affairs or other liquidation of its assets, the corporation's property shall not be conveyed to any organization created or operated for profit or to any individual for less than the fair market value of such property, and all assets remaining after the payment of the organization or organizations created and operated for non-for-profit purposes similar to those of the corporation.

(b) No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other probate persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in this article. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene in (including the publishing of distribution of statements) any political campaign on behalf of any candidate or public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law); or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

(c) Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all the assets of the corporation exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, as the Board of Directors shall determine.

g. This corporation is to have members.

The incorporator of said corporation has signed this instrument on the 31st day of August, 1983.

\*The charter has been amended to reflect the current address.

#### **B. Federal Tax Status**

1. USYSA has been granted Section 501(c)(3) non-profit, tax exempt status by the Internal Revenue Service. Contributions and gifts to USYSA are tax deductible to the extent applicable under current law. Like all others granted such status, USYSA must file an annual information return with the IRS. Each state and local association with §501(c)(3) status must also file a return. Failure to file a return can lead to reclassification of the group as a private foundation. This can lead to severe tax problems for the organization as well as subject it to fines.
2. USYSA and all associations with paid employees must file wage reporting documents just as any business might. Failure to collect and pay social security and income tax withholding would subject the organization to penalties and interest. Failure to properly handle wage taxes can lead to personal liability for the organization's directors, officers and administrators for payments due IRS.
3. Associations must also report payments to individuals contracting work with the association if payments exceed \$600.00 per year. This includes persons paid for working at regional camps.
4. The USYSA §501(c)(3) exemption is not an umbrella for other soccer associations. Each must apply for its own exemption.

5. Frequently, local soccer organizations apply for §501(c)(4) status. This generally happens when the attorney or accountant handling the application does not realize §501(c)(3) is available. A §501(c)(4) organization does not pay income tax, but donations to it are not deductible. Also a §501(c)(4) organization will fail to qualify for other tax and postal privileges that are available for §501(c)(3) groups.
6. The following are sample responses to the questions on the §501(c)(3) application. These responses were prepared by the General Counsel.

### **Proposed Language for §501(c)(3) .I. Exemption Application**

The following are suggestions for responses to the questions on Internal Revenue Service Form 1023, Application for Recognition of Exemption Under Section §501(c)(3) of the Internal Revenue Code. Be sure the application is reviewed by your attorney or a certified public accountant before filing. Let that person also be your representative talking with IRS should any questions arise from your application. References in this document are to the parts and questions contained on Form 1023. Since the format of the form changes from time to time, please make certain that you match the answer to the correct question.

#### **Part 1 Identification**

1. Full name of organization. In this blank put the name of your soccer association as it appears on your Corporate Charter, if you are incorporated. If you are not incorporated, fill in your name as it appears in your constitution. Do not abbreviate words which are spelled out in your charter or constitution.
2. Employer identification number. In this blank insert the employer identification number which has been assigned to you by the Internal Revenue Service. If you do not already have an employer identification number you must file an application to IRS for the number. You need not wait to receive the number before submitting your Form 1023. If you do not have a number, follow the instructions and complete and attach a Form SS-4, and in the block for question 2 type "Form SS-4 Attached".
3. A & B. Insert the address of the organization where you wish to receive the response from IRS. Or insert the principal business address of your association. A question to the right of block 3A asks if you are applying under Section 501(e) or 501(f). Do not check either block.
4. Insert the name and telephone number, including area code, of the person the IRS Examining Agent should contact if there are any questions about the application. This name should be your reviewing attorney or CPA who has completed the application who will be most familiar with what it says.
5. Month the annual accounting period ends. Your first fiscal year probably begins on the first of a month. In block 5 insert the name of the previous month.
6. Insert your date of incorporation as it appears on the charter. Or insert the date that your constitution was formally approved if you are not incorporated.
7. The activity codes submitted with the USYSA application for exemption were 300, 149, and 349. Check the instruction sheet for your Form 1023 to see if these codes are also the most suitable for your organization.
8. A & B. Chances are your organization has never filed income tax returns, in which case, check the 'no' block. Otherwise the questions are self-explanatory.

#### **Part 2**

If you are incorporated put an X in the block before the word "corporation". If you are not incorporated put an X in the box in front of the word "other". Many applications for exemption run into trouble because the entity submitting the application fails to attach the required copies of the Articles of Incorporation and Bylaws or copies of the Constitution and Bylaws. Part 2 of the application calls for the attachment of those documents. Please be certain to include them in your application, or it will be delayed in approval. The copies of the Articles of Incorporation should include a copy of the charter signed by your State's Secretary of State and showing State Seal. It is not necessary to obtain a certified copy of the charter from your Secretary of State.

A copy of your original charter will do. The copy of the Bylaws must contain a statement and signature from your organization's Secretary saying that the preceding is a true and accurate copy of the bylaws of your corporation.

### Part 3 Activities and Operational Information

Question 1 Here are suggestions for a response to Question 1 concerning the sources of financial support in order of magnitude:

1. Membership fees from youth players at \$\_\_\_\_\_ per player per year.
2. Contributions, grants and sponsorship from corporations and other business organizations.
3. Membership fees from affiliated youth soccer associations.
4. Licensing agreements with businesses. You may also wish to add a sentence as follows:  
"There is no mass solicitation for financial support or other regularly used format for solicitation of sponsorship."

***FROM THIS POINT ON, IN THIS SAMPLE, I WILL PUT THE PART NUMBER AND QUESTION NUMBER AND THE SUGGESTED RESPONSE, WITHOUT A REPETITION OF THE QUESTION ITSELF***

### Part 3

#### Question 2

The organization does not have a program for fund raising. The corporation is generally approached by other organizations and businesses which wish to participate in the program or through personal contact by officers, directors, and members of the organization with potential sponsors and contributors.

#### Question 3

Be certain to modify this response to suit your situation. (your state youth soccer association's name) has operated for the past several years as a state association member of the United States Youth Soccer Association. [or as a local association member of the (state youth association)] The United States Youth Soccer Association, in turn, is the youth division of the United States Soccer Federation. The (your association's name) was incorporated in (your state) (date of incorporation) as a separate corporation from [state youth association] United States Youth Soccer Association, Inc. and United States Soccer Federation, Inc. Although it maintains an affiliation with the United States Youth Soccer Association and United States Soccer Federation (the national governing body of soccer in the United States), the (your state association's name) will perform its operations under separate, and apart from, the United States Youth Soccer Association and United States Soccer Federation. This includes a separate maintenance of any employees and assets. Both the United States Youth Soccer Association, Inc. and United States Soccer Federation have been granted 501(c)(3) status by the Internal Revenue Service. [If you are a local association, include reference here to the state association's tax status] The organization promotes uniformity in the rules of play and the organization of the sport of soccer in the state of \_\_\_\_\_. It provides directional and instructional materials for the training and selection of players who ultimately represent the United States in amateur international and national soccer matches including the World Youth Cup. It participates in an annual workshop meeting sponsored by the United States Youth Soccer Association, Inc. for the training of your soccer administrators, coaches, referees, and other interested parties. It participates in modifications to the International Rules for the support of soccer which are applicable to youth players in the United States. It reviews and approves travel by youth amateur soccer teams from its state to other states and other countries to play affiliated youth amateur teams in its state. It provides registration forms and membership cards and player passes for the registering of players and for identification. It provides formats for operating procedures, bylaws, charters, design of fields, and other instructional materials. It supervises a state [or local] tournament for the identification of state [local] champion teams who participate in regional and national tournaments. It selects players from its state to

participate in regional and national training camps for those players identified as superior players who may ultimately represent the United States in national or international amateur youth soccer matches. Actual organization and provision of facilities for these tournaments and camps are made by local organizations, colleges, or other entities who bid for the privilege of hosting.

#### Question 4

A and B

On the form, I suggest, you state "see attached list" and on a separate blank sheet of paper headed Part 3 Question 4 (a) and (b) you should list the names and addresses of each of your officers and directors. You do not need to list specialized knowledge for each individual person. Instead use the following statement: "Each of the above have been elected to hold their office on the basis of their previous experience and training as youth soccer coaches, referees, or administrators. Their duties are typical of organization officers and are stated in more detail in the bylaws of the organization which are attached to this application."

C through F

Your answer to all of these questions should be no. If you have any doubt concerning the response to any of Question 4's subparts, you should talk with your local lawyer or you may call the USYSA General Counsel.

#### Question 5

Mark both boxes "yes" and beneath put "see attached explanation". On a separate page titled Part 3, Question 5 insert the following paragraphs:

The organization has a special relationship with the United States Soccer Federation (the national governing body of soccer in the United States) and the players of the United States and corresponds with the youth division of the United States Soccer Federation [and the state association]. As such our organization has voting rights within the [state association] United States Youth Soccer Association, Inc. and the United States Soccer Federation. Certain officers and directors of our organization may be committee chairmen or may hold other positions in the United States Soccer Federation and the United States Youth Soccer Association, Inc. [and the state association]

Through its affiliation with the United States Youth Soccer Association, Inc. and the United States Soccer Federation, our organization is affiliated with Federation Internationale de Football Association (FIFA), which is the international governing body of soccer. The rules of play of the game are set by FIFA, but the rules are modified by the United States Youth Soccer Association, Inc. and our organization with regard to the play of the game in our state by players under the age of nineteen years.

The United States Youth Soccer Association, Inc. exercises a measure of control over its member state youth soccer associations in that the constitution and bylaws of each member state association must be approved by the United States Youth Soccer Association, Inc. Also, member individuals and organizations have a right to appeal any complaint or grievance which they may have at the local and state level with the United States Youth Soccer Association, Inc. at various levels of appeal set out in the bylaws. These rights of appeal are required as a result of United States Soccer Federation's membership in the United States Olympic Committee.

#### Question 6

Check no.

#### Question 7

- A. "Office equipment, registration cards, registration materials, and pamphlets promoting the aspects of the sport of soccer."
- B. None

#### Question 8

- A. See response to Question 3.

B. Check yes and insert the following:

Charges are based on the anticipated operating expenses of the organization to provide the services it provides. The present fee for each member is \$ \_\_\_\_\_ per year. The present fee for an affiliated local association is \$ \_\_\_\_\_ per year.

Question 9

Check no.

Question 10

- A. Check yes and insert the following which will probably need to be attached as a separate page: "A player who registers to play soccer with a local soccer program participating as a part of the state youth soccer association pays a \$ \_\_\_\_\_ membership fee. A local association which has applied for membership and whose charter, constitution, bylaws, and rules of play (as may be applicable) have been approved by the Board of Directors of our organization can be admitted to membership, and the present fee is \$ \_\_\_\_\_ per year.
- B. Our organization periodically has provided pamphlets to affiliated local soccer programs for the promotion of the sport, but there are no present or proposed efforts to attract members to the organization.
- C. Check the no box and add: "Services of the organization in providing for direct assistance in operating local soccer programs or those applying for affiliation. Printed materials concerning the coaching, refereeing, playing, or administration of the sport are not limited to members and are available on request to anyone. Opportunity to tryout for regional and national youth teams or to represent the United States in international competition is not limited to members of the organization, but is limited to citizens of the United States."

Question 11

Check no.

Question 12

Check no.

Question 13

Check yes.

Part 4

Question 1

Check no.

Question 2B

Check the box preceding 107(B)(1)(A)(vi).

Part 5

In this part you are called upon to provide financial data for the previous operating period, or if you have recently incorporated insert your estimates for the next operating period. The answer to these questions in part 5 will have to be provided by your treasurer. Feel free to make any reference to "an attached budget" for any detailed schedules.

Part 6

Check the block yes No. 7 "Is the organization formed to promote amateur sports competition?" Schedule G should then be completed by putting an X in the box for yes and "See attached sheet for answers to these questions.". The answer to question 2 should be "see attachment". The answer to question 3 should be no. In your attachment to Schedule G you should state language similar to the following: "The organization does not directly provide facilities or equipment for the use of amateur athletes engaged in national or international sports competition, but it does provide the organizational framework for putting together teams, arranging for space to train and compete,

and arranging for third parties to contribute money or material or supplies for such activities. The organization oversees applications by teams within its state [area] to travel to other states and to foreign countries to play in competition, and it reviews and approves the applications to host teams from other states and other countries to play within its own state [area]. The organization participates in the programs of the United States Youth Soccer Association, Inc. The organization participates in the selection process for players to be trained and reviewed by the national youth coaches. The organization provides direct instruction and written materials for the training of youth coaches and referees and for the development of the sport for all ages of children interested in the sport of soccer, both boys and girls.

#### Part 7

It is not necessary to complete part 7 since your application is not for a definitive ruling.

If your attorney or someone other than an officer of the corporation is going to represent you in dealing with the IRS or is named as the person to contact on the first page of the application, you will need to complete a Form 2848 Power of Attorney. If your representative is not a lawyer, you will need to insert the number indicating the type of individual or relationship the individual has to your organization. It is highly recommended that you obtain the services of a local counsel or a local accountant to review your application and act for you in its dealings with the Internal Revenue Service.

#### C. Non-Profit Status

1. USYSA has non-profit mailing permits issued by the U.S. Postmasters in Tulsa, OK. Approval of permits is at the discretion of the local postmaster. A permit is issued only for the location of that postmaster; therefore USYSA can presently mail by bulk rate only from Tulsa.
2. Each state and local association must make its own application for a non-profit rate permit. The association must already have its §501(c)(3) exemption before applying for the non-profit rate. The General Counsel strongly recommends that the application form and supporting documents be personally delivered to the local permit supervisor.
3. The non-profit rate is good only for bulk mailings of at least 200 pieces of mail. Special and somewhat complex rules apply to bulk mailings. The post office periodically offers a free seminar in preparing bulk mail. Check with your postmaster for times and dates.
4. A state or local organization may be required to collect sales tax on sales of items to its constituent members. Check with your own attorney or tax authority on requirements and procedures before embarking on a merchandise or publications sales program.

#### D. State Tax Status and Sales Tax

1. Associations in states which do have state or local income taxes must follow the reporting requirements of those taxing authorities.
2. USYSA is exempt from payment of sales tax in Texas. Special exemptions for events can be obtained on a case by case basis in some states. Exemption can be granted in some states based on USYSA's tax status. Each state differs in its approach. The USYSA sales tax exemption cannot be used by any other soccer body. USYSA is required to collect sales tax on merchandise sales made in Texas. A tax report is filed with the Tennessee Department of Revenue by the National Office each quarter.
3. A state or local soccer association may be able to obtain its own sales tax exemption. Generally the organization must already have a §501(c)(3) exemption from the IRS before it can apply to the state. Be mindful that some states do not grant exemptions to anyone. A sales tax exemption is only good in the state that granted it.

#### E. Social Security

Employees of USYSA, state and local associations are subject to withholding for social security taxes in the same manner as employees of profit businesses. The employer must make certain someone (administrator, office manager, treasurer or some other officer) is responsible for insuring the proper calculation of withholding and timely deposit of the tax funds. Frequently a question arises about independent contractors. Each state and local association

should consult with its attorney or accountant regarding its specific situation. The issue most often arises with regard to coaches and referees. Some of the criteria for deciding whether the individual is subject to withholding are:

1. Is there a regular schedule of work and payments?
2. Does the "contractor" have the ability to say "no" to work without repercussions?
3. Are payments, each quarter, above the minimum required for withholding?

The consequences for failing to withhold taxes when required can be embarrassing and costly to a local or state program. Do not leave this item to guesswork or the opinion of a friend "who's never had a problem".

#### **F. Employment Security Tax**

The state unemployment laws and employment security tax regulations vary from state to state.

In some states non-profit organizations are exempt from the tax. In others, the organization may choose different methods of paying tax or paying reimbursement to the state for claims filed by former employees. A state or local association which employs anyone should check with the state agency. Even though §501(c)(3) organizations are exempt from federal unemployment taxes, do not assume you are likewise exempt from the state tax. Even though no tax may be due, the association may be required to file a quarterly or annual return.

AS PASSED 2/3/96

## **II. Financial Policies & Procedures**

### **A. Purpose**

It is the purpose of these financial policies to provide consistent application of conduct and proper internal controls to safeguard the assets of the Association while performing the duties as described in the Association's Bylaws and Rules. To this end, all funds raised and dispersed in the name of the Association must be managed in such a way that the tax-exempt status of the Association will not be endangered.

### **B. Definitions**

1. "Association" means United States Youth Soccer Association, Inc.
2. "Department" means an Association officer, program, committee, or office.
3. "Event" means the Association Workshop, the U.S. Youth Soccer National Championship or other events of a similar nature. It is not a committee, office or officer of the Association.
4. "Line item" means a specific line with corresponding amount in the Association budget. Normally there are several line items within a Department area of the Association budget.
5. "Program" means the operations of a specific officer, committee, or office of the Association. It normally is an area that contains at least several line items within the Association budget.
6. "Regional officer" means any person elected by the National State Associations of a particular Region or appointed by a Regional Director to serve in a Regional capacity.

### **C. Management and Control**

The Chairman, Executive Director, Financial Manager and the Treasurer shall be in regular contact concerning the financial performance of the Association.

1. **General Requirements of All National Accounts.** All income of the Association, shall be deposited into and all expenses shall be paid by checks drawn against the following accounts:
  - a. **Type of Accounts.** The Association shall have the following accounts, as approved by the Board of Directors:
    - (1) the operating account is exempted from being interest bearing;
    - (2) money market savings account, which shall be interest bearing;
    - (3) investment accounts as recommended by the Investment Committee; and
    - (4) office account for the National Office which may not contain more than \$1,000. This account shall be supervised by the Association's Executive Director.

- b. **Location of Accounts.** The national accounts of the Association shall be maintained by the National Office. Operating accounts must be placed in institutions insured by FDIC or by another federally insured institution. The manager of each account shall be mindful that the account shall not exceed the maximum amount which is insured.
- c. **Name of Accounts.** All accounts of the Association, including but not limited to, Association, Regional and Olympic Development bank accounts, shall be in the Association's name.
- d. **National Accounts**
  - (1) **Signatures Required.** Checks for the payment of expenses shall be written by the National Office staff and shall be signed by any two of the following officers: the Association's Treasurer, Vice Chairman, Chairman and/or Secretary. Checks under \$1,000 may have one imprinted signature and one manual signature; checks \$1,000 or over require two manual signatures. An "imprinted" signature is a mechanically or electronically produced signature of such officer. The following are the only exceptions to this policy:
    - (a) The office account for the National Office may have one manual signature only for all checks. Checks from this account must be for less than \$1,000.
    - (b) Payroll checks may contain two imprinted signatures if the payroll is administered by a third party, independent of the Association and its employees.
- e. **Regional Accounts.** Regions may maintain whatever independent bank accounts they may require in order to carry out their obligations to their regional membership; however, such new accounts may be opened only with the prior written notification of the USYSA National Office. New accounts should only be opened under the following circumstances:

- (1) the person responsible for such account changes or moves;
- (2) a new event is held which requires a separate set of records for increased control of income expenses related to the new event; or
- (3) if an investment account, a better rate of return can be obtained by moving the account. These accounts shall be subject to audit by the Board of Directors of the Association or its designee at any time in order to ensure that the Region is operating in a fiscally prudent manner.

The Regional Director is responsible for the accounts, and for providing the required reports to the National Office.

- f. **National State Association Accounts.** National State Associations and other affiliated members may maintain whatever independent bank accounts they may require in order to carry out their obligations to their own membership. The accounts of these members may be subject to audit by the Board of Directors of the Association or its designee at any time in order to insure that the National State Association is operating in a fiscally prudent manner.
2. **Receipts of the Association.** All income of the Association shall be placed into Association accounts.
- a. **National State Association Receipts.** Using the State Receipt Form (Form 1377), all fees payable to the Association should be mailed to the Association bank lock box.
  - b. **National Receipts.**
    - (1) **Funds Received at the National Office.**
      - (a) **Opening the Mail and Collecting Financial Receipts.** A National Office employee shall open all mail and stamp any checks or other financial receipts for deposit. All cash received shall be logged by an individual. All checks, financial receipts and cash shall be provided to another National Office employee.
      - (b) **Copying the Receipts.** A second National Office employee will log any cash received and copy the checks and place such copies in a specified file, then shall provide the financial receipts to a third National Office employee.

- (c) **Processing the Receipts.** A third National Office employee shall process the financial receipts including those ordering items for sale by the National Office. The third National Office employee shall log any cash received and place all financial receipts in a fireproof safe.
- (d) **Deposits.** Periodically a National Office employee shall complete a deposit slip and provide the deposit slip and the financial receipts to another National Office employee who shall actually make the deposit into the Association's money market savings account. The deposit slip shall be attached to the copy of the financial receipts making up the deposit.
- (2) **Funds Received in the Association's Bank Lock Box.** Funds received in the Association's bank lock box shall be deposited into the Association's money market savings account. The Association's bank must notify the Association of the date, details and total of each such deposit.
- c. **Regional Receipts.**
  - (1) **Funds Received by Each Region.**
    - (a) **Division of Responsibilities.** The financial responsibilities of each Region shall be divided among several people.
    - (b) **Opening the Mail and Collecting Financial Receipts.** A Regional person shall open all mail and stamp any checks or other financial receipts for deposit. Any and all cash shall be logged by this individual.
    - (c) **Logging Receipts.** A Regional representative shall maintain a log of receipts, then shall report the Regional financial receipts to the National Office.
    - (d) **Deposits.** Deposits shall be made by a person different than the person who writes the checks. The deposit slip should be attached to the copy of the financial receipts making up the deposit.
  - (2) **Funds Generated in a Region.** All funds generated for Regional programs in a Region through its efforts shall be used at the discretion of that Region.
- 3. **Disbursements of the Association.**
  - a. **General Requirements.**
    - (1) **Documentation Required.** Disbursements shall be paid only as a result of documentation supporting the expense. Such documentation shall include requiring a written contract with any facility providing residential services to the Association or its members. A copy of any contract containing the consideration agreed upon will be immediately forwarded to the National Office. Such documentation should also include Association Direct Expense Reimbursement Forms with proper attachments, invoices or other written billing.
    - (2) **No Disbursements Over Total Program Budget.** No disbursements may be made on payables which are not covered by the approved Budget. Payment of these obligations shall be made either by the individual who created the unauthorized payable or by an approved budget amendment.
    - (3) **Regions may carry forward to the next year,** not to exceed a cumulative of 10% of their base budgeted funds, which are unspent. Regions must deduct from the next budget year, the amount which is spent over their base budget.
  - b. **National Account Disbursements.** The National Office staff, with the oversight of the Association's signatories, shall process and handle the payment of all expenses of the Association.
    - (1) **Expenses to be Paid from Operating Account.** Expenses shall be paid by check from the Association's operating account.
    - (2) **Disbursements Require Transfer of Funds.** After checks are signed, the Association Financial Manager shall implement a transfer of sufficient funds to cover the checks written from the money market savings account into the operating account. The transfer shall be verified by another National Office employee. Funds from the money market savings account may only be disbursed to the operating or investment accounts of the Association.

- (3) **Attachments to Disbursements.** Association checks will be sent with a copy of the Direct Expense Reimbursement Form/Invoice.
  - (4) **Checks Sent to Association Treasurer.** The checks, with attachments, shall be sent to the Association Treasurer who shall sign and send out the checks unless a disbursement is questioned.
  - c. **Regional Account Disbursements.** The Regional Director or his/her designee with oversight by the Regional Director shall be responsible for the disbursements of the Regional accounts.
4. **Investment Accounts.**
- a. **Investment Committee.** The Chairman may appoint an Investment Committee, chaired by the Treasurer, for consultation in the decision to invest funds of the Association.
  - b. **Investments.** The Board of Directors with the assistance of the Treasurer shall decide the nature and amount of investment for the Association, with the advice of the Investment Committee.
  - c. **Investment Considerations.** Considerations for the investment of Association funds shall be as follows (listed in the order of priority):
    - (1) security; then,
    - (2) liquidity; then,
    - (3) rate of return.
5. **Financial Records.**
- a. **List of Accounts.** The National Office and the Association's Treasurer will create a list of accounts which reflect the line items listed in the Budget.
  - b. **Books and Records.** All books, records, and accounts will be maintained by the National Office staff under the supervision of the Executive Director.
6. **Reporting**
- a. **Records of Current Financial Activity in Comparison to Budget.** The National Office will create and report, on a monthly basis, current financial activities in comparison to the Association's budget and send it to the following:
    - (1) Board of Directors;
    - (2) Members of the Association's Budget Committee;
    - (3) Program Chairmen (of their own budgets only); and
    - (4) National State Association Presidents (the Balance Sheet and Income Statement only).
  - b. **Cash Flow Projections.** The National Office each quarter shall provide to the Board of Directors cash flow projections for the next three months.
  - c. **Extra-Budget Expenses.** The Association Treasurer, Chairman, Chairman of the Budget Committee and the manager of the Department involved shall be contacted immediately whenever any extra-budgetary expense is received or any Department goes over Budget.
  - d. **Reports for Board of Directors' Meetings.** Financial reports shall be available to the Board of Directors with the agenda of each Board of Directors' Meeting.
  - e. **Regional Accounts.** All accounts of the Association, within the various Regions, shall be reported to the National Office as follows:
    - (1) **New Accounts.** Anyone opening a new regional bank account must notify the National Office in writing with the name of the new account, the bank, the account number and the approved signatures on the account.
    - (2) **Monthly.**
      - (a) **Bank Statements and Cancelled Checks.** The bank statements and cancelled checks, if available, of each regional account shall be sent by the financial institution directly to the individual designated by the Regional Director with a copy of the statement and the checks, if available, to be directed to the National Office. Within three (3) days of receipt from the financial institution, the bank statements, cancelled checks, if available, copies of the check register and the reconciliation report from QUICKEN or any other approved program shall be sent to the National Office by the individual designated by the respective Regional Director. A copy of these items shall also be sent to the Regional Director.
    - (3) **Quarterly.**

- (a) **Computer Disk.** A readable computer disk containing the record of the regional financial account(s) shall be forwarded to the National Office. The disk shall include information accessible by QUICKEN or any other program approved by the National Office.
  - (4) **Annually.** By September 30 of each year, all receipts, invoices, cancelled checks, statements, deposit slips and any other documents pertaining to the Regional accounts shall be provided to the National Office.
  - f. **Individuals Compensated, Information to be Provided to the Association.** All individuals providing a service which is compensated by the Association, including its Regions, must provide name, address, and social security number or EIN to the National Office for the purpose of the Association filing IRS form 1099.
7. **Audits**
- a. **National Accounts.** All National accounts of the Association shall be audited annually.
  - b. **Regional Accounts.** All Regional accounts shall be audited periodically according to a schedule determined by the Association's Board of Directors or its designee.
  - c. **Audit Results.** The results of all audits shall be provided to the Board of Directors, the Association's Budget Committee and each National State Association.
8. **Physical Assets/Personal Property of the Association.** Each year before the last month of the fiscal year, the National Office and each Region shall prepare and/or update an inventory of the physical assets/personal property of the Association. Each Region will supply a copy of the inventory to the National Office no later than the last day of the fiscal year in which the inventory is prepared. Such inventory will include:
- a. A specific description of the asset including brand name, model and serial number of the asset;
  - b. The person who has physical control over the asset;
  - c. The location of the asset; and
  - d. The approximate value of the asset.
9. **Other Matters**
- a. **AGM or Workshop Expenses.** In order for the expenses of committee members in attendance at the AGM or Workshop to be charged against the budget of an Association committee, or Program, the following criteria must be met:
    - (1) Such expenses for attendance must be budgeted;
    - (2) A meeting of that committee must be scheduled; and
    - (3) File a written report of the meeting with the National Office.
  - b. **Policies to ease Management and Control.** The National Office staff and the Treasurer will, from time to time, create policies to ease the management and control of the financial performance of the Association. These policies shall be presented to the Board of Directors for approval prior to implementation.
  - c. **Conflict of Interest.** It is deemed a conflict of interest and therefore prohibited for any member of the Association to invest funds of this Association in or through any organization, company or business in which the member
    - (1) has an ownership interest other than as an outside shareholder; or
    - (2) is an employee in a managerial or supervisory position.
 In the case of regional accounts an exception can be made, if at a regularly scheduled regional meeting two-thirds (2/3) of the states cast an affirmation vote:
    - (1) authorizing the exemption, and
    - (2) stating the nature of and the reason for the exemption.
 The vote must be recorded in the minutes and a copy of said minutes sent to the national office.

D. **Expense Reimbursement.** It is expected that the Board of Directors, Committee Chairmen, and volunteers and employees of the Association will, from time to time, incur expenses on behalf of the Association. This policy presents standard procedures by which volunteers and employees may recover funds properly expended in the conduct of the Association's business.

1. **General Policy.** Association volunteers and employees shall be reimbursed for actual, reasonable, and proper expenditures incurred in the conduct of approved Association's business. The Association's volunteers and employees should not be penalized nor should they profit by adhering to stated Association policies with respect to expense reimbursements.
  - a. **Application.** These policies are applicable to all volunteers and employees of the Association. All levels of management are responsible for informing their volunteers and employees about Association policies and procedures for expense reimbursement.
2. **Expense Reimbursement Policies--Specific Requirements**
  - a. **Must Submit Expense Reimbursement Form.** An expense reimbursement form created by the National Office and approved by the Board of Directors shall be utilized by anyone requesting reimbursement from the Association. Any request for reimbursement which relates to someone other than the person requesting reimbursement, such as purchases of meals, or any other item for another person/entity, the person submitting must include the full name(s) of all such other person(s)/entity(ies), the business purpose and details, and adjacent, the item(s) purchased. Upon completion with the date, signature, details and attached receipts and invoices, it should be submitted to the National Office or the appropriate person responsible for approval within thirty (30) days of the expense.
  - b. **Documentation Required.** Expenses shall be paid only as a result of documentation supporting the expense. Such documentation shall include Association Expense Reports with proper attachments, invoices or other billing.
  - c. **Business Meetings and Conferences.** When expenses are submitted for attendance at Association business meetings, conferences, and meals with guests, the Association member should indicate on the expense report the nature of the meeting, the attendees, and other data which may be necessary to support the expense.
  - d. **Responsibility of Persons who Submit or Approve Expense Reimbursement.** Anyone with expense reimbursement approval authority must be fully cognizant that their signature on an expense report indicates conformity to stated Association policy, that legitimate and necessary expenses have been incurred, and that all items on the expense report are properly reimbursable to the person submitting the report. Both the person submitting the report and the Board of Directors member or committee chairman approving the report have equal responsibility for its correctness and to ensure that all expenditures are commensurate with Association policy.
  - e. **Approval.** Direct Expense Reimbursement Forms shall be first approved by the Department manager/officer/director. Final approval shall be by the Association's signatories with right of the person submitting to appeal the signatories decision to the Board of Directors.
  - f. **Approval of Executive Director's Expenses.** The Executive Director's expenses shall be reviewed for approval by the Association's Chairman.
  - g. **Time Period.** Expense reports shall not cover periods of time greater than one month.
  - h. **Penalty for Failure to Submit Timely.** Any reports not submitted within thirty (30) days of the end of the Association's fiscal year shall not be reimbursed, unless specifically approved by the Board of Directors.
  - i. **Rebates or Adjustments.** Any rebate or adjustment received by a person submitting an expense reimbursement request should be deducted from expenses claimed. Funds received after expense report reimbursement should be returned to the Association National Office along with a corrected copy of the original expense reimbursement form.
  - j. **Discounts.** Members are encouraged and advised to maximize discounts available to them. The fact that a private organization may be paying the bill has no bearing on their personal obligation to seek discounts. Association volunteers and employees should request any available discounts for car or van rental, lodging and air travel.
  - k. **Receipts.** For reimbursement, receipts must be attached for all expenditures in excess of \$25.00.
  - l. **Compliance with IRS Regulations.** The policies, procedures and instructions contained herein are written to conform with current Internal Revenue Service and Federal Government Regulations.

### 3. Credit Cards

- a. **Issuance of Credit Cards.** The Board of Directors may approve credit cards to be issued to and in the name of the Association to be utilized by Board members and specified others representing the Association.
  - b. **Paying for the Expenses.** The annual fees for the credit card(s) shall be paid by the National Office and charged to the individual Board member's program account. The billings from the credit card company shall be mailed directly to the National Office, which in turn shall send payment to the credit card company on a timely basis to avoid any and all interest charges.
  - c. **Reporting.** Each card holder shall be responsible for providing a signed and properly completed Association Charged Expenses Report Form with receipts attached, in excess of \$50, to the National Office within thirty (30) days of the incurred expenses. Any charged expense which relates to someone other than the cardholder, such as purchases of meals, or other items for another person/entity, the cardholder submitting must include the full name(s) of all such other person(s)/entity(ies), the business purpose, and adjacent, the item(s) purchased. The only exceptions pertaining to submission are as follows:
    - (1) Air travel made and charged with the approved Association travel agency need only to be reported using the Association Charged Expenses Report Form without a receipt.
    - (2) Lodging which is master billed to the Association National Office need not be reported.
  - d. **National Office.** When a credit card billing arrives, the National Office will send each person who has not already submitted the "pink" Association Charged Expenses Form, a memo with a blank "pink" form and a copy of the credit card statement pertaining to that person's charges. The memo will request submission of the information substantiating the expenditure, the properly completed form with proper supporting information attached within five (5) days.
  - e. **Failure to Provide Proper Documentation.**
    - (1) If the proper documentation is not received within the specified time period, a letter will be sent by the Treasurer or the Chairman to the non-reporting person advising the person that if submission is not received within seven (7) days, the Association credit cards issued to the delinquent person will be subject to cancellation.
    - (2) If the proper documentation is still not received within the specified time period, the National Office, after notifying the Treasurer and the Chairman, and with Board of Directors approval, will cancel the non-submitting person's credit cards.
4. **Travel Expenses.**
- a. **General Policy.** The Association will reimburse volunteers and employees for reasonable and proper expenses incurred in connection with traveling and living away from home, with exceptions as noted, in the conduct of approved Association business. The purpose for the trip and expenses incurred must be documented and properly reported on an Association expense reimbursement request form.
  - b. **Travel Agency.** For reimbursement, traveling officers, committee members, volunteers, employees and others traveling on Association business must order tickets through the Association approved travel agency or any other travel agency that provides the Association the equivalent financial benefits as the Association approved travel agency, unless the air travel cannot be scheduled through the Association approved travel agency.
  - c. **Mode of Transportation and Air Travel.** The National Office will authorize required transportation through the Association approved travel agency.
    - (1) **Air Travel**
      - (a) **Mode of Transportation Least Expensive.** The mode of transportation should be dictated by the relatively least expensive way to travel.
      - (b) **Coach Class Required.** Air travel will be "coach" class. Travelers expecting reimbursement should make reservations as early as possible to take advantage of the least expensive fares available.
      - (c) **Air Bonus Mileage Awards (Frequent Flyer Miles).** The bonus mileage awards accrued by travel at the Association's expense will be the personal property of each traveler to be used as they see fit. An exception is that any accrual of bonus mileage awards attributable to a team's travel in connection with a specific program shall accrue to the program's benefit.

- (2) **Personal Automobile.** Persons requesting reimbursement may elect to drive a personal automobile between home and airport, bus or train terminals.
- (a) **Reimbursement.**
- [1] **Mileage.** The Association mileage reimbursement shall be for the actual mileage driven at the standard mileage rate as allowed by the Internal Revenue Service for the previous calendar year. Such rate will be provided by the National Office. This rate includes the cost of gas, insurance, use, maintenance, and depreciation. Association officers shall be reimbursed for local mileage incurred on Association business.
- [2] **Parking and Tolls.** Parking fees and tolls are additional expenses which will be reimbursed in addition to mileage.
- [3] **Mode of Transportation Least Expensive.** The amount reimbursed for travel by private automobile will not exceed the value of the least expensive air transportation. Actual mileage includes round trip to destination and travel between visiting site and hotel. Exceptions to this policy may be granted by the applicable authority when it is in the best interest of the Association.
- (3) **Rental Cars.** Prior to rental of a car, consideration should be given to its required use and other transportation alternatives. Members should request economy or compact sized cars, except when three or more members are traveling together.
- (a) **Rental Agreements.** Rental agreements provide several options to the renter. Please check with the National Office for waivers that should or should not be taken when renting a car.
- (b) **Accidents.** In the event of an accident, local rental and law enforcement authorities must be promptly notified.
- (c) **Payment.** Payment for rental cars is the responsibility of the individual. No attempt may be made to bill Association directly.
- (d) **Receipts Required.** The itemized rental receipt, along with the actual payment receipt, are required to be submitted.
- (e) Whenever possible, traveling officers, committee members, volunteers, employees and others traveling on Association business must use the Association approved rental car agency.
- (4) **Other Transportation.** Often the nature or place of the trip indicates that taking taxis, airport limousines, or hotel courtesy cars is most economical, and negates the need for rental cars.
- (a) **Taxis.** Taxis are an alternative to the use of rental cars and should be used, when appropriate.
- (b) **Limousine Service.** Most airports offer this means of transportation for commuting between the airport and downtown areas or motels. It is usually less expensive for groups than taxis and may be substituted for rental cars, when appropriate.
- (c) **Public Transportation.** Many metropolitan areas have a variety of forms of public transportation. Association volunteers and employees are encouraged to use these systems, when appropriate.
- d. **Lodging.** Association volunteers and employees will be reimbursed for the actual cost of reasonable accommodations for approved travel.
- (1) **Types of Rooms and Rates.** Single room rates should be requested when reservations are placed, with lodging expenses to be itemized by the day on the expense reimbursement request. For trips where weekly or monthly rates are available and favorable, this must be clearly shown on the expense reimbursement request. Members are expected to seek lodging in the proximity of the visiting location to minimize the cost of local transportation.
- (2) **Receipts Required.** The itemized hotel bill is required to be submitted.
- e. **Cancellations.** As requirements and plans change, it is understood that not all schedules may be met. Particularly expensive to the Association are the payments for lodging held on reservations when "no-shows" occur. Only in the most unusual circumstances will the "no-

show" be considered a proper expense. The traveler has the responsibility to cancel reservations.

- f. **Meals.** Association policy provides for reimbursement of actual meal expenses, including tips, up to but not to exceed daily limit of \$50.00. Higher daily meal allowances may be approved by the Board of Directors in high cost areas.
  - (1) When meals are consumed at home before/after travel, on airline, or provided by the customer, or another member of the Association, it is expected that the full daily rate will not be needed.
  - (2) Each meal must be specifically and separately reported on the Expense Reimbursement Request Form.
- g. **Telephone Calls.** Actual expenses for Association calls, safe arrival calls, and calls to family will be reimbursed to individuals traveling on approved Association business.
  - (1) **Receipts Required.** Proper receipts must be attached to the expense reimbursement request to substantiate the expense (e.g., itemized hotel bill or actual telephone bill).
- h. **Non-Reimbursable Travel Expenses.** The Association will not reimburse volunteers and employees for personal expenses such as: traffic citations, cost of clothing, personal medical expenses, valet, entertainment, losses of personal property, personal grooming expenses, movies, individual or group bar expenses or any other personal expenses.
  - (1) **Spouse/Friend/Family Member.** Additional costs incurred when a spouse/friend/family member accompanies a person on an Association business trip are not reimbursable.
  - (2) **Personal Travel in Conjunction with Association Travel.** Expenses incurred that are not attributable to the Association's business are not to be included on an expense reimbursement request form.
- i. **Miscellaneous Reimbursable Expenses.** Other reasonable and necessary reimbursable expenses related to Association business activities may include: supplies, tips, passport fees, postage, shipping, equipment rental, printing and copying.
- j. **Clothing Rental:** The rental of apparel for purposes of representing USYSA is a reimbursable expense.

#### E. Failure to Follow Financial Policies.

- 1. In the event any member, officer, committee member, employee or any other person of the Association fails to comply with these policies, the Chairman and the Treasurer shall be notified.
- 2. The non-compliant person shall be notified in writing by the National Office, Chairman or the Treasurer either by delivery in person or by regular mail of the non-compliance and shall be requested to comply by a reasonable date.
- 3. If the non-compliant person fails to comply by the date certain, a second letter from the Chairman or the Treasurer shall be delivered in person or by certified mail, return receipt requested. If sent by mail, the letter shall be considered delivered on the third day after it is placed in the U.S. mail, with sufficient postage and the correct address of the addressee. The letter shall demand compliance within fifteen (15) days after the letter is delivered or the non-compliant person shall be automatically considered in bad standing, removed from appointive office, and prohibited from participating in any Association activity.
- 4. If there is further non-compliance, the non-compliant person shall automatically be considered in bad standing, removed from appointive office, and prohibited from participating in any Association activity.

#### F. Budgetary Process

- 1. **General Policy**
  - a. **Sponsorship Income.** Only income that is contractually "in hand" shall be projected as from non-members income.
  - b. **Registration Income.** Previous year's player registration shall be used for projecting income from player registrations for the next fiscal year.
- 2. **Initial Budgets**
  - a. **Generation.** The next fiscal year's budgets of all officers, programs, committees and offices of the Association shall be initially generated by the Association's National Office.

- b. **Distribution.** These initial, line item budgets shall be submitted to the officers, program directors and committee chairpersons for review, proposed revision and comment.
  - c. **Proposed Changes.** The National Office shall provide a reasonable deadline for the submission of proposed changes to the initial budgets. Any proposed change must contain:
    - (1) the full, initial budget for the program, office, committee or individual;
    - (2) the requested change;
    - (3) the budget totals for each line item as modified; and
    - (4) a detailed explanation and justification for each requested change.
  - d. **Failure to Submit Change.** The failure to submit proposed changes shall result in the initial budget being the maximum budget of the officer, office, program or committee.
3. **Budget Committee.**
- a. The National Office shall compile and present a proposed budget for the Association, including suggested changes of departments, to the Budget Committee no later than prior to the Association's annual Workshop.
  - b. The Budget Committee shall review the proposed Budget, proposed changes and report to the Association's Board of Directors at the next scheduled Board of Directors meeting.
4. **Association Board of Directors.** The Association Board of Directors shall review the proposed Budget and shall report its recommended changes to the National Office.
5. **Proposed Budget to the National Youth Council.** The National Office shall distribute to each member Association for consideration the Board of Directors' proposed Budget no later than 30 days before the Annual General Meeting.
- a. **Approval of Budget by National Youth Council.** The proposed Budget shall be presented to the National Youth Council for its approval or amendment in accordance with Rule 4022.
6. **National Office Distribution of Approved Budget.** The National Office shall provide copies of the final budget, as approved by the National Youth Council, to all appropriate members.
7. **Budgetary Controls.** Departments shall be held accountable for operating within their approved Budgets and shall be held personally liable for any unauthorized expenditures or expenditures over their total budgeted amount.
8. **Budgetary Amendments.** (This portion amended on 3.26.00) Once the Budget has been approved by the membership, any changes to the budget must be accomplished through the budget amendment process.
- a. **Contents of Requests for Amendment.** Requests for budget amendments shall contain:
    - (1) the full, original Budget containing all line items as approved by the National Youth Council for the department or the current and full amended Budget containing all line items as approved by the Board of Directors;
    - (2) the requested change,
    - (3) the budget totals for each line item as modified;
    - (4) a detailed explanation and justification for each requested change, including how well the proposed program meets the goals and objectives established by the Board of Directors and the Membership; and
    - (5) a statement identifying the source of funds to fulfill the requested increase.
  - b. **Funds Allocated for Specific ODP Events.** Funds allocated for specific Olympic Development events may not be reallocated without a budget amendment.
  - c. **Request Submission.** At least fifteen (15) days before a Board of Director's meeting, each request shall be first submitted to the Chairperson of the USYSA Budget Committee with a copy to National Office.
  - d. **Budget Committee.** After consideration, the Budget Committee shall provide to the Board of Directors its recommendations and approval/disapproval/changes of each budget amendment with a copy to the National Office before the next Board of Directors' meeting, or if urgency is required, as soon as possible for consideration by telephone conference or other telecommunication media.
  - e. **Board of Directors.** Upon the receipt of the proposed budget amendment and recommendation from the Budget Committee, the Treasurer shall present the budget amendment(s) to the Board of Directors who shall consider the amendment at its next

scheduled meeting. In the event that urgency is required, the meeting may be by telephone conference or other telecommunication media.

- f. **National Office.** The National Office shall provide copies of the Budget Amendment, if approved, to all members in possession of the original Budget. This printing shall be in a color contrasting to the color of the original budget package.

### **III. Standards**

#### **A. Formats**

1. The format of the Bylaws and Rules of USYSA shall be determined by the National Youth Council upon recommendation by the Rules and Revisions Committee.
2. Forms used in the routine communications and business of the corporation shall be determined by the Executive Director subject to supervision by the Board of Directors.
3. Forms used in the Olympic Development Program shall be determined by the Olympic Development Committee subject to supervision by the Board of Directors and approval of the General Counsel as to legal matters.
4. Forms used in the protest and appeals process will be set by the Appeals Committee subject to supervision by the Board of Directors and approval of the General Counsel as to legal matters.

#### **B. Logos**

1. All official forms, documents, correspondence, and awards of USYSA shall contain the official logo. The logo in various sizes with color separations, in the form of an "ad slick" shall be made available by the Office for use by USYSA committees and state associations. All uses of the logo must be requested in writing to the USYSA National Office, and all representations of the logo must be approved before distribution to the public.
2. All members of USYSA are encouraged to report any unusual or suspicious uses of the USYSA logo to the General Counsel for trademark enforcement action.

#### **C. Colors**

The colors of USYSA are red, white and blue as set in the Bylaws and Rules of USYSA. The registration numbers of the colors of the USYSA logo are available from the USYSA National Office upon request.

#### **D. General Information on Copyright and Trademark Use**

1. USYSA will claim copyright protection for all booklets, flyers, and materials developed and published by USYSA or by any of its committees. All committee members and others who participate in the drafting and editing of USYSA publications accept that such work is in behalf of USYSA and that all rights shall vest in USYSA.
2. United States Youth Soccer Association, Inc. will claim common law copyright in all written materials produced for it. In appropriate cases, formal filing for copyright registration will be made. The production of all written or filmed materials for USYSA by its volunteers, staff, or specially commissioned contractors will be made on the understanding that all ownership of the material will vest in USYSA and be subject to copyright by USYSA. Contracts for materials which will be sold by USYSA will contain provisions reciting the assignment of author's rights to USYSA.
3. All members are encouraged to report any suspicious or inappropriate use of USYSA materials or reproductions of such materials to the National Office for copyright enforcement action.
4. Copyright and trademark protection can be lost if reproduction or use of protected materials by unauthorized persons is not challenged. USYSA wants its materials used, and it is in the interest of USYSA that its logo be widely recognized. Most non-commercial uses of the logo and reprinting of materials will be approved if requested. The National Office will issue cease and desist demands to any state association or other entity which uses the USYSA logo without prior written permission. Committee members are subject to removal from committees for unauthorized or improper use of logos.

## **IV. Insurance**

USYSA shall maintain the following insurance policies:

### **A. Comprehensive General Liability**

Comprehensive general liability insurance provides protection against claims of negligence by the organization and its representatives. This is essential protection for every state and local association. Most state association policies also cover the local associations and the officers, coaches, and referees. Each association should be familiar with the terms of the liability policy. Pay particular attention to such matters as:

1. Player participant exclusion (reject a policy with this provision).
2. Coverage for rental cars (liability and collision).
3. Coverage for committeemen, coaches, referees, and miscellaneous officials.
4. The extent of coverage to local programs and teams.
5. The extent of coverage for teams which travel.

Most owners of soccer fields now require a certificate adding the landowner as an additional insured on your liability insurance policy. The carriers of soccer liability insurance have no problem providing this certificate, though under some arrangements there is a small fee. Field owners also sometimes demand that the local association sign an agreement dealing with liability. Be careful in reading the agreement. Sometimes these agreements go far beyond a statement that the soccer association will be responsible for its own negligence. There have been occasions in which the landowner has asked the soccer association to release the landowner from liability for not only field conditions, but also from the acts of the landowner's employees. If there is any qualm about the advisability of a particular statement, contact the association's attorney or insurance agent. It would be very unpleasant to learn after an accident that the association had signed away its rights to insurance protection.

### **B. Fidelity Bond on Staff Members in the National Office**

All state and local associations should obtain a liability bond on staff and volunteers who have access to large sums of money. Youth soccer is not exempt from the problems of "sticky fingers". Do not forget that large sums of money are involved in tournaments and those handling those funds should be covered by a bond.

### **C. Workmen's Compensation to the Extent Required by Law**

Most states have requirements for provision of workmen's compensation insurance for employees. State and local associations should become aware of these requirements and determine whether the association must provide the insurance. The insurance premium is based on the salary paid and the type of work performed. The greater the possibility of injury on the job, the greater the percentage of salary is fixed as the premium for the insurance.

### **D. Group Medical for Full Time Employees**

### **E. Directors and Officers Liability**

### **F. Liability and Medical Insurance for Olympic Development Camps and Other Activities**

### **G. Other Insurance Deemed Appropriate by the Executive Director Subject to Approval by the Board**

### **H. Office Contents Insurance**

Property and casualty insurance protects against damage or destruction to the items owned by the association. This insurance should be obtained to protect the office equipment and furniture of the association. It can also extend to field equipment of local associations which maintain fields and practice areas.

USYSA recommends that each state and local association obtain similar coverage. Those states which have employees or maintain offices should investigate all forms of coverage listed above.

Details of insurance coverage will be made available to USYSA officers, committeemen and state associations on request to the National Office.

## **V. National Office**

## **A. General Responsibilities**

1. The National Office (sometimes called "Office") shall be located in Dallas, Texas. The Executive Director will maintain supervision of Office activities and personnel. The USYSA Chairman is the direct supervisor for the Executive Director.
2. The Executive Director shall hire and discharge employees and shall set the salaries of employees other than himself and within the limits of the approved National Office budgets.
3. The Office shall secure the printing and distribution of all USYSA official stationery, forms, business cards, flyers and booklets.
4. The Office shall maintain a stock of merchandise bearing the USYSA logo for sale. These items shall be available at all National Youth Council meetings and Workshops. They shall be available by mail order.
5. The National Office shall prepare name badges and name signs for meetings. It shall produce certificates and awards and cause the manufacture of medals, patches, trophies, and all other material which bears the official USYSA logo and which is presented or sold by USYSA.

## **B. Administration**

### **1. Travel Procedures**

The National Office will receive from state associations all applications for international travel, for hosting foreign teams and for tournaments inviting foreign teams. Applications must be on the current form. After approval, the Office will return the original approved application to the applying local program with copies to the Regional Director and state association. The National Office will maintain copies in chronological order of approval (a reading file). Also, the Office will keep statistical records of foreign team travel for each state association and will file an annual report showing each state's foreign travel and host activity. The National Office will print and maintain supplies of travel forms to supply state and local associations on request. A list of foreign teams and locations will be maintained from this information, and that information will be made available on request to state and local associations interested in expanding foreign team activity.

### **2. Reimbursement Procedures**

The National Office will print and supply reimbursement forms for USYSA officers and committee persons. Reimbursement forms will be reviewed and approved by the appropriate Program Manager and sent to the National Office for payment. At least every two weeks, the Office will prepare payments with accompanying invoices and other documentation and forward this list and prepared checks to the Treasurer for signature.

### **3. Registration**

- a. The National Office will receive registration figures, forms, and funds from the state associations and other associated bodies, will compare funds received to figures reported and will deposit payments.
- b. The Office will maintain paid registration totals and present monthly reports to the Directors. Reports will also show registrations for each state as a percentage of the previous year's registration.

### **4. Meetings**

The National Office will coordinate arrangements for all national, regional, committee and directors' meetings. The goal is to minimize volunteers' work in making meeting site arrangements. Hosted meetings will involve cooperative efforts between the National Office and the host organizations. These include:

- a. National Office printing and mailing of meeting announcements and notices to state associations and others.
- b. National Office maintenance of master list of vendors available for invitation to participate in meetings. The list could include dates and sites of past participation.
- c. National Office supplying name tags, name plates and other paraphernalia for use by participants in meetings.

- d. National Office maintenance of copies of materials, programs, reports and correspondence of each meeting to be available to planners and hosts of future meetings.
  - e. National Office printing or copying of materials needed for meetings from originals supplied by the host organization, speakers and others.
  - f. National Office maintenance of a national calendar to be updated regularly and sent to all officers, committeemen and state associations, showing all national, regional, committee and state association meetings as an aid to schedulers and travelers.
5. Supplies
- The National Office will order and maintain supplies of items which are not available for general sale. These include state, regional and national championship medals, patches, and trophies, presentation pins, plaques, and awards for use by the National Chairman and Regional Directors; operating manuals, procedure statements and other guidebooks designed for national, regional or state use. Also the National Office will print, store and supply registration forms, player passes, game reports, and other existing forms. The following items also shall be made available to state and local associations. These are in addition to printed materials dealing with specific programs, training and practice aids, hosting tournaments, traveling teams, etc:
- a. Sample provisions for corporate charters.
  - b. Sample bylaws, constitutions, rules.
  - c. Sample application to IRS for Section §501(c)(3).
  - d. Sample annual IRS information return.
  - e. Sample appeal notice forms.
  - f. "Media Kit" or public relations guide with samples.
  - g. Guide to holding successful meetings (available from the U.S. Chamber of Commerce).
  - h. Parliamentary procedure guide.
6. The Executive Director shall participate in the National Council of Youth Sports Directors Meeting. USYSA is a member of this body.
7. Word Processing. The National Office will provide maintenance and editing of the following items:
- a. Directory
  - b. USYSA Charter, Bylaws and Rules
  - c. Policy statements
  - d. Instructional materials, manuals, procedure aids
8. Appropriate committee chairmen will supply the original of materials, the changes to be made or suggestions for changes and formats and the Office will make the changes, print and supply the revised copies.
9. Bookkeeping. The National Office will perform the bookkeeping of the corporation.
10. Printing. The National Office will accept requests from state and local associations for interpretations in the use of the new logo and supply copies of the logo for approved uses. Such uses will be restricted to USYSA functions such as regional tournaments and meetings. The Office will also maintain a library of artwork for state and local use in printing brochures, local tournament programs, etc., and a library of administrative training films for use by new state and local officers.

### **C. Fund Raising**

- 1. Sales Items. The Office will maintain items for sale to state and local associations and members. Items for sale shall be of good quality, manufactured by reputable businesses available to supply quantities on time. Markets will be tested for each item, and any sale items will be presented for Board approval before being offered to the public. Items will be priced competitively with the general market. These shall include those items not available for general sale to the public, items not in competition with USYSA license holders, and items which support the image and goals of USYSA such as:

- a. USYSA pins, patches, stickers
  - b. USYSA neckties, scarves, belt buckles
  - c. USYSA soccer balls
  - d. USYSA publications not otherwise available free
  - e. Other published soccer books and materials
  - f. "Official" t-shirts, sweaters, umbrellas, bumper stickers, clocks, key chains, tie clips, cups and mugs, etc.
2. Grants. The Office will investigate opportunities to obtain corporate, government and foundation grants and opportunities to participate in educational studies which would produce income for the corporation. Applications for grants will be prepared and presented by the National Office unless the particular grant program requires volunteer worker or elected officer participation and presentation.

#### **D. Policy Implementation**

1. Appeals, suspensions and litigation. The National Office will supply resource materials for all levels in making or handling appeals and suspensions. It will create a list of local counsel available for volunteer or nominal cost counselling of local and state programs. It will locate and refer all matters of litigation involving USYSA to qualified local counsel and supply support information. It will maintain a file of soccer litigation, decisions, briefs, and other matters of use to local counsel and USYSA workers.
2. Statistical studies. In connection with bookkeeping, travel approval and registration, the National Office will prepare graphs, charts and other statistical interpretations of the soccer program for use by state, local and national officers.
3. Meetings. The National Office will arrange national meetings, Directors meetings, and others as directed. It will prepare and publish the agenda of meetings on the Chairman's direction. (adopted 12-1-84)

#### **E. Registration - Monthly Registration Report**

The USYSA National Office shall publish a monthly registration report during the week following the end of each month. The report will be mailed to all USYSA officers. The National Office will send each state association a statement each month which shows registration fees received from that association. The response from each state association with listing and payment for new registrations will be due in the National Office by the 15th of the following month. The National Office will also prepare statements for the annual affiliation fee.