

GEORGIA STATE SOCCER ASSOCIATION

FINANCIAL MANAGEMENT POLICIES AND PROCEDURES MANUAL

August 1, 1997

Revised April 24, 2000
Revised April 28, 2003
Revised March 19, 2004
Revised February 28, 2005
Revised November 27, 2006
Revised August 27, 2007
Revised March 24, 2008

Revised July 1, 2009
Revised September 28, 2009
Revised October 26, 2009
Revised November 21, 2009
Revised March 22, 2010
Revised May 17, 2010

Revised March 23, 2009

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FINANCIAL MANAGEMENT POLICIES AND PROCEDURES

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GEORGIA STATE SOCCER ASSOCIATION, INC.
FINANCIAL MANAGEMENT POLICIES AND PROCEDURES

1. GENERAL PURPOSE:

The purpose of the Financial Management policies is to establish a framework for the Board of Directors and the Association's Administrators. This framework is to be utilized and the procedures applied when developing financial goals and objectives, making financial decisions and reporting the financial status of the association. In addition, these policies should provide guidelines to allow for the effective management of the corporation's funds. The requirements established in the By-laws of the Georgia State Soccer Association, Inc. will be met in addition to this policy and procedure.

All officers of the Georgia State Soccer Association, Inc., the Coaching program, and the Referee program, new and incumbent, will be given a copy of this policy and procedure on the last day of February of each calendar year.

GEORGIA STATE SOCCER ASSOCIATION, INC., hereinafter referred to as the "Association" is a Georgia corporation exempt from Federal Income Taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 as amended.

The Association provides affiliated member soccer leagues with program and administrative support. Some primary services the Association offers include: computerized registration, medical accident insurance coverage for players, coach and referee development programs and help with centralized information on and coordination of inter-league activities within the state and with other state and national programs.

2. DEFINITIONS

For the purpose of this policy and procedure statement, "Treasurer" shall mean the person elected and currently holding the office of Treasurer of the Georgia State Soccer Association, Inc.

For the purpose of this policy and procedure statement, the State Referee Committee Chairman will have the responsibilities of the Referee Program; the Director of Coaching will have the responsibilities of the Coaching Program.

3. THE GOVERNING BODIES:

A. The Board of Directors

It is the responsibility of the Board of Directors to formulate financial policies, delegate administration of such policies to the staff, and review the operations and activities on a periodic basis.

The Board of Directors establishes the general financial direction of the Association and relies on the Executive Director for the day to day operations in administering the financial policy. The *GSSA By-laws* assign the responsibility *of the financial affairs* to the *Treasurer*.

The *Treasurer with the support of the Finance Committee and appropriate staff* is responsible for the financial integrity of the Association. In order to accomplish this mission, it must perform the following functions:

- review and report regularly to the board on the financial condition of the Association
- observe, monitor and critique the fiscal management of the Executive Director and staff
- prepare the annual budget and recommend it to the board
- provide advice and counsel as requested by the Executive Director regarding fiscal matters
- recommend for Board approval certified public accountants to perform the year end audit
- receive and review the annual audit report and recommendations of the certified public accountants for the Association, and report any exceptions to the Board
- present to the Board of Directors any suggested changes to the financial policy

The general and daily financial management and reporting of the Association are implemented by the Executive Director. The Association's *Board of Directors shall* act as the primary fiscal agent with final responsibility for all fiscal decisions. *The Executive Director under the supervision of the Treasurer* is responsible for overseeing the design and implementation of proper accounting systems, procedures and budgetary processes including but not limited to accounts receivable, accounts payable, proper maintenance of any Association checking accounts, credit card accounts or funds, production of bi-weekly employee payroll, production of monthly, quarterly, and annual fiscal reports and other fiscal policies or procedures necessary for the operation of the Association. Such responsibilities will include but will not be limited to assuring the completion of an annual independent audit, fulfilling the requirements of all funding sources and all legal fiscal requirements throughout the Association and assuring that all Association contracts and disbursements of monies for services performed by contractors are properly implemented. The Executive Director is responsible for implementing all financial policies and procedures, recommending expenditures and revenue objectives for the Association in accordance with the Board approved long-term plans, and designing the annual budget in cooperation with the appropriate staff and Committees.

4. ACCOUNTING AND RECORD KEEPING:

The Executive Director is responsible for managing GSSA staff in the preparation of all accounting entries of transactions that have been previously authorized by the Association's authorized financial agents.

The *Treasurer*, supported by the Executive Director and the Accounting Department, shall have the responsibility for insuring the accuracy of the accounting records.

The Accounting Department, directly supervised by the Executive Director, is responsible for the preparation of the Chart of Accounts, Reporting Formats, Accounts Payable Processing, Payroll input, Cash Receipts input, Journal Entries for General Ledger and Bank Reconciliations.

5. **BUDGETING PROCESS:**

- A. The Treasurer shall be responsible for providing an annual operating budget draft to the GSSA Executive Director *seventy-five (75)* days prior to the end of the fiscal year. The Executive Director will prepare the GSSA (office) budget.
- B. The Executive Director will consolidate the individual budgets and provide copies to the Finance Committee at least *forty-five (45)* days prior to the end of the fiscal year.
- C. The Finance Committee shall review and approve the recommended budget revenues and expenditures for the fiscal year budget, and submit the final budget for approval to the Board of Directors at the May, GSSA Board of Directors meeting or thirty (30) days prior to the end of the fiscal year.

The Finance Committee will meet at the request of the Treasurer, or annually as specified by the By-laws, to review the proposed budget. The Treasurer will chair the meeting. A report will be given to the next GSSA Board of Directors meeting, regular or special, at which time any adjustments *or amendments* to the approved budgets will be placed on the agenda for approval by the Board of Directors.

6. **FINANCIAL STATEMENTS:**

The Association's financial statements shall be prepared on the accrual basis of accounting in accordance with generally accepted accounting principles, and more specifically in accordance with standards of accounting and reporting established for non-profit organizations. The significant accounting policies and procedures followed by the Association are described herein. The financial statements will be provided for review on a monthly basis.

7. **INCOME TAXES:**

The Association is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code as amended. Accordingly, no provision for income taxes shall be reflected in the financial statements.

8. **TRAVEL RELATED:**

- A. All travel expenses must be accounted for in the budget or approved by the Treasurer, who must confirm with the Executive Director that funds are available for travel.
- B. The State Referee Program will have final authority and approval on all travel expenses incurred for the Referee Program in compliance with USSF Policy 531-2.

9. **PURCHASING:**

- A. Capital Purchases
 - *Requisitions* - All requests for capital expenditures shall be made by Requisition. The Requisition will be signed by the Treasurer a minimum of 30 days prior to the request being fulfilled. A Requisition for capital expenditures will have attached the name, address, telephone number, contact person, and amount from a minimum of three competitive bidders.
 - *Purchase Orders and Disbursement Requests* - are to be completed and submitted to the Treasurer for purchases related solely to their respective division's programs or the Executive Director for purchases related to GSSA office operations for approval prior to an order being placed. Purchase Orders are required to be completed on all capital purchases over \$500.00 except where specific contracts have been previously negotiated. Purchase Orders will be approved based on the following:
 - a. the item(s) for which the disbursement is requested is within the approved budget of the Council for said item, and
 - b. the amount of the disbursement does not exceed the amount within the approved budget for the item, and
 - c. the amount, when added to previous disbursements for the same budgeted item, does exceed the approved budget for the item, and
 - d. the Disbursement Request is signed by the Treasurer authorizing the disbursement and attesting to the budgetary confines in items a, b, and c above.

- **Purchase Orders for items not included in the approved budget must:**
 - a. Bear the date for which the expenditure was approved by the Board of Directors, and
 - b. Be signed by the Treasurer authorizing the expenditure.

All Purchase Orders in an amount exceeding \$1,000.00 which were not previously budgeted will be signed by the Executive Director and the Treasurer authorizing the purchase/disbursement. All Purchase Orders which were not previously budgeted in excess of \$2,000.00 will bear the date for which the expenditure was approved by the GSSA Board of Directors. Purchase Orders or Personal Expense Reports for which the Treasurer has pecuniary interests will be signed by the President to meet the criteria established herein.

10. FUNDS AND BANKING:

Funds of the Association shall be deposited in the Association's bank accounts as may be designated by the Board of Directors. The Accounting Department shall closely monitor the balances of the accounts.

11. REVENUE, ACCOUNTS RECEIVABLE AND CASH RECEIPTS:

A. Processing Receipts

- Opening the Mail:

The following steps will be performed when opening the mail:

- a. The mail will be opened and distributed by a designated staff person that does not complete the cash receipt list. A notification of receipt will be completed and distributed to the appropriate division personnel for all checks received.
- b. Checks are separated and immediately restrictedly endorsed.

B. Deposits:

- Deposits should be made daily, but no less frequently than weekly.
- A deposit should be completed on the last business day of the month.

- Checks and cash received not deposited that day will be secured in the company's safe under dual control.
- The cash receipts list and the validated deposit slip should be forwarded to accounting for recording and verification.
- All credit card income is directly deposited into designated operating accounts.

Process for Deposits

- a. Prepare a cash receipts list (excel format) with a separate page for each program and a cover sheet indicating the total by program and the total deposit amount.
- b. Forward to the executive assistant who will verify the program totals and deposit total on the cash receipts list to the checks and prepares the deposit slip.
- c. Reconcile and resolve any differences and correct the cash receipts list and deposit slip if necessary.
- d. The Executive Director will approve each deposit.
- e. Cash deposits greater than \$1000.00 shall be delivered to the bank by two staff members, the Executive Director or a bank courier service.

C. Processing and recording:

- Accounting verifies the cash receipts list to the deposited amount and determines the appropriate program and appropriate account to post the amounts.
- Receipts of registration fees are recorded to the accounts receivable subsidiary ledger updating each customer account.
- Other revenues are generally recorded to the appropriate program and account.
- Cash receipts should be recorded weekly.
- Receipts are recorded to the general ledger and customer accounts using the cash receipt list prepared for the deposit.
- Receipts of registration income for both the youth and adult programs are recorded individually to the customers account. The form of payment either

cash, check or credit card is indicated on the account and the customer's check number is included in the reference field of the system.

- Fees received for services (other than registrations) are recorded to revenue accounts in batch totals for each day.
- Accounting verifies recorded amounts to the cash receipts list in total as well as for each registration customer account.

D. Registration Income youth and adult:

GSSA's primary source of revenue is registration fees paid by its member leagues. The Board of Directors approves a fee schedule annually. Leagues are charged registration fees based upon the players they report to GSSA using the fee schedule.

E. Accounts Receivable Procedures (including billing, payment receipt and reconciliation)

- Reconciliation
 - a. Accounts receivable reports will be reconciled to the general ledger on a monthly basis and more frequently as determined necessary.
 - b. Operating bank accounts will be reconciled at least monthly. Account receivable aging reports and the customer ledger will be reviewed at least monthly for unusual items and delinquency problems.
 - c. Delinquent accounts will be reported to the Board of Directors through financial reporting.
 - d. Member payments or payments returned for insufficient funds will be properly identified and recorded to individual accounts the day they are received *and associated charges will be assessed.*
- Billing

Members will be invoiced on a monthly basis or as needed to maintain accounts in good order and properly reflect generally accepted accounting procedures.

Member affiliates that have an outstanding balance of \$500 over 60 days from date of billing will immediately have their terms changed to payment in advance for registration fees due.

These affiliates will not receive access to print their player passes until payment is received by Georgia Soccer. Any affiliate placed in the Payment in Advance may seek reinstatement to our normal terms of Payment Upon Receipt of Invoice after 6 months of the terms change with submission of the Georgia Soccer Credit Request Form.

Georgia Soccer shall publish a billing timeline advising all members that accounting reports will be processed the last Friday of each month. Invoices reflecting that billing will be finalized and mailed on or about the first Friday of each month. Email or other mass communication will be made with all members regarding the billing timeline.

Staff will notify affiliate members on separate and multiple occasions of billing deadline requesting player registration finalization. Upon deadline date, Georgia Soccer will auto accept assigned but not accepted players. When invoicing, numbers will reflect all member accepted players and all auto accepted players.

New ADULT member affiliates would be required to pay for registrations, as presented, as part of their probationary first year status with Georgia Soccer unless the board approved for invoice billing based on a credit check for the new incoming league.

Each member of the Georgia Soccer – Adult council will be required to process player registrations in a matter that will allow for the easy recognition of the multi rostered / dually registered players. If the registration process is not correct, the member will be required to submit information that would affirm the player credit request for dually registered players. Credit/s for dual, duplicate or multiple player registrations will be processed once per year. Credit will be reflected on the end of year closeout

billing. There will be a \$3.00 fee for each dually registered player within the adult playing division.

Prior to mailing an invoice to a member the following procedures will be performed:

a. To determine the reasonableness of the invoice, the invoices are given to the Executive Director and the Director of Programs for review and approval.

- Customer payments

Any payments that are received prior to billing will be reflected as a cash receipt in the proper member account. The Director of Programs will provide registration numbers to the accounting department for billing to be completed. If numbers not provided, customer account to reflect the cash receipt and (if applicable) a credit balance.

- Month end activities:

The following procedures will be performed on a monthly basis.

a. All deposits (cash, checks and credit cards) will be reconciled and recorded.

b. Reconciliation of bank accounts *and petty cash*.

c. Reconciliation of the accounts receivable *and related allowance accounts* to the general ledger

d. Review of the accounts receivable aged trial balance

e. Prepare Compliance report for youth and adult receivable accounts

f. Review of balance sheet accounts for any discrepancies.

g. Reconciliation and preparation of financial statements provided to appropriate personnel.

- Collection procedures

Payments for invoices for league registrations are due upon receipt.

Accounting personnel in order to ensure the prompt receipt of funds due the Association performs the following collection procedures monthly. The Executive Director must approve any exception to the following procedures.

- a. Accounts greater than 30 days past due:
 - A statement of the account indicating its past due status and the dollar amount owed will be mailed to the attention of league treasurer inquiring of any potential problems or billing
- b. Accounts greater than 60 days past due:
 - Telephone conversations will be documented indicating the date the call was placed, the telephone number and the individual contacted. League responses to the inquiry will be documented. Indications of billing disputes will be immediately forwarded to the Director of Programs for research and follow up. Messages left will be noted and if not returned another called placed before the month end.
 - The Accounting Department reviews the responses to previous collection attempts and determines adherence to any promises of payment.
 - If payment arrangements are made as agreed, then no collection action is performed.
 - Payment arrangements not made as agreed are reported on the compliance analysis and immediately brought to the attention of the Executive Director
 - Written notification to the affiliate president indicating the delinquent status and the potential to receive a letter of warning.
- c. Accounts greater than 60 days past due:

- The compliance report is prepared monthly and submitted to the Board at the regularly scheduled monthly meeting. This report includes the following information for each account greater than 60 days delinquent:
 1. The league name
 2. The delinquent amount
 3. The invoice number
 4. The registration season
 5. The recommendations for board actions

The Executive Director will use these guidelines relating to recommendations to the Boards:

1. Accounts greater than sixty days will be sent Letters of Warning
2. Accounts 90 days will be placed in **Bad Standing** and charged a 1.5% monthly interest fee.
3. Accounts greater than 120 days will be recommended for charge off. Collection efforts, through an outside source if applicable, will begin.

BAD STANDING: This means that GSSA or any of its programs may not advertise, sponsor, support or conduct any other business with said organization or individual until such time as their **BAD STANDING** has been removed. Georgia State Soccer Association (GSSA) and/or its programs will not conduct business with a company or individual in **BAD STANDING**. Once a company or individual is placed in the **BAD STANDING** category, it will be necessary for said company or individual to gain **GOOD STANDING** prior to conducting future business with GSSA. The Executive Director or his designee will notify all appropriate parties of organizations or individuals placed in **BAD STANDING**.

F. Season Configurations for Registrations

- Georgia Soccer will configure the registration system to reflect a seasonal year period for Georgia Soccer – youth select and Georgia Soccer Adult members from September 1 through August 31. Fall and Spring configuration will be allowed for Georgia Soccer – youth recreational play.

12. CASH DISBURSEMENTS AND PAYMENTS:

Invoices shall be received by the Association staff administration where they are stamped with the incoming date and forwarded to the appropriate department for approval. All invoices must be approved by the individual receiving the goods and/or services as well as the VP of Youth and the VP of Adults or Treasurer and Executive Director. The fiscal department prepares all cash disbursements and payments based on approved purchase orders and invoices. Upon payment of a bill, a copy of the check or duplicate or stub shall be stapled onto the bill and payment date and check number shall be printed on the invoice. The paid invoices shall be filed alphabetically according to company/individual name and are kept on a fiscal year basis on file.

The check along with the invoice copy and corresponding purchase order, where applicable, shall then be forwarded to the Executive Director for signature. Any check greater than \$500.00 **\$5,000.00** will have a second signature of the Treasurer. Upon the direction of the Treasurer, a second signature may be obtained from the President. **Any unbudgeted payable over \$500 will require the review and approval of the Treasurer as well as the program person responsible or the Executive Director before the check is signed for distribution.** The checks and necessary accompanying materials are then mailed.

An attempt will be made to take advantage of all discount periods. In any case, all invoices should be paid within 30 days from the receipt of the invoice.

Voided checks shall have "VOID" boldly written in ink across the face of the check and the signature portion of the check will be torn off. The voided check shall be filed with other canceled checks upon review of documentation by the accounting department.

13. COMPENSATION AND PAYROLL:

Payroll is executed bi-weekly basis by a payroll service. Paychecks will be distributed to each employee by the fiscal department, or payroll amount will be directly deposited into the employees' accounts when appropriate.

Monthly payroll expenses shall be verified by the accounting department against payroll reports and direct deposit reports and reconciled with checking account reports.

The compensation of the Executive Director shall be determined by the Board of Directors. Compensation ranges for all staff positions shall be developed by the Executive Director subject to approval of the Board of Directors.

14. REIMBURSEMENT REQUESTS:

Employees, Board members or Association representatives will complete personal Expense Reports. Receipts must be attached to all requests for reimbursement. The receipts must indicate the amount spent, the item purchased, the date purchased, and the seller's name. All requests for reimbursement must meet the same requirements as Purchase Orders (as described in 8 of this document). Requests for reimbursement must be dated and received by the GSSA Office no more than 45 days following the date on the receipt. All personal expense reports shall be approved by the Treasurer or President; Executive Director (in the case of GSSA staff); prior to being submitted to the accounting department for payment. Under no circumstances should personal expense reports be approved by the person who incurred the expenses. Employees may request reimbursement for actual mileage incurred from the Association office to a business-related destination and back. Reimbursement for mileage originating or ending at an employee's home will be approved only if this represents a savings over using the office as a starting or ending point. The Association will not reimburse travel for an employee's commute between the employee's residence and the Association office. Travel reimbursements will not be above IRS Guidelines. Mileage reimbursement rate is paid at 75% of current IRS guidelines.

Mileage reimbursement rates for the Referee Program will be solely determined by the State Referee Committee in keeping with USSF Policy 531-2 and this allowance amount will be annually provided to the accounting dept. prior to the new fiscal year in order to process mileage reimbursements in accordance with the SRC determinations.

15. PER DIEM EXPENSE ALLOWANCES (Added April 26, 1999)

The Association in recognition of hardship presented to some members traveling on GSSA business allows the use of Per Diem payments in advance of actual expenses incurred. This Per Diem allowance may not exceed \$25 per day. An individual receiving the Per Diem who accrues legitimate expenses above the \$25 may receive reimbursement for the amount of the difference according to the normal rules of reimbursement as noted in Section 15 of this document.

Per Diem allowances for the Referee Program will be solely determined by the State Referee Committee in keeping with USSF Policy 531-2 and this allowance amount will be annually provided to the accounting dept. prior to the new fiscal year in order to process Per Diems in accordance with the SRC determinations.

16. AUDIT:

The Association will have an audit of its financial statements annually, after June 30th, and before November 1st of each year. The audit shall be made by a firm of Independent Certified Public Accountants. The fiscal audited year shall be July 1st, to June 30th of each year.

The Finance Committee shall recommend for Board approval a qualified firm to perform the annual audit. In addition, the Chairman of the Finance Committee and the Finance Committee shall report the final results to the Board of Directors. If there should be any exceptions to the audit, the auditor shall be invited to attend the annual presentation to the Board of Directors.

17. INSURANCE:

Reasonable and adequate coverage will be maintained to protect the Association's interests, as well as the Board of Directors and the Association's employees. At a minimum, Commercial Property Contents, Directors and Officers Liability Insurance, Employee's Dishonesty Bond Insurance, Workers Compensation Insurance and Employees Health Insurance will be maintained on a yearly basis.

Insurance policies shall be maintained in the insurance file and will be carefully reviewed by the Executive Director before their annual renewal.

18. PROPERTY AND EQUIPMENT:

Property and equipment shall be stated at historical cost. Depreciation is computed over the estimated useful lives of the assets using the straight-line method. Property and equipment purchases with a cost of less than \$500 shall be expensed in the year of purchase. A detailed listing of all property and equipment shall be maintained. The Executive Director must approve any removals of property from the Association's premises.

The exception to the above shall exist for all equipment procured by the State Referee Committee for the Referee Program in accordance with USSF Policy 531-2 and in accordance with policies adopted by the State Referee Committee. Property and equipment purchased by the Referee Program for specific use within the Referee Program shall remain the legal property of GSSA.

19. CONFIDENTIALITY AND RECORDS SECURITY:

Financial records are restricted materials with limited access. The President, Treasurer, and the Executive Director or others so authorized shall have access to financial records.

20. CREDIT CARD USAGE (Added April 24, 2000)

Georgia State Soccer Association (GSSA) Board of Directors will annually review the use of credit cards for payment of expenses. Upon approval by the Board of Directors from a list of proposed users prepared by the Executive Director, the Executive Director shall authorize the issuance of credit cards for use for the business of GSSA.

Any person who is issued a Georgia Soccer credit card will submit a monthly expense report with appropriate receipts attached. The monthly credit card bill will be provided to the Treasurer for review.

All purchases and use of the credit card will conform to all other policies of this manual.

21. MAILING LIST POLICY (Added September 27, 1999 and revised September 28, 2009)

An application for mailing labels/lists must be submitted to the Georgia State Soccer Association. The lessee or, if required, the bonded mailing house must complete and sign the “Letter of Understanding” section of the application.

A copy of the materials to be mailed out must be sent in with the application. Once these items are received Georgia Soccer will review the request and materials and decide whether to provide the labels/list.

In addition, player labels may ONLY be provided when requested by a league authorized agent or an executive business officer and through a bonded mailing house.

Send a contact name, address, telephone number and fax number of the mailing house to the GSSA office who will correspond with them directly.

Player labels will not be issued directly to the lessee, unless the lessee is a league requesting its own labels.

Georgia Soccer will bill the league or company for the labels requested.

Please allow at least 2 weeks for the labels to be issued.

Labels/lists are not to be copied, duplicated or reproduced. All lists will be seeded.

LABEL/LIST PRICES

Current Affiliated League Own Labels:	\$.05/label (no minimum)
Affiliated League, Non-Affiliated League, Vendors:	
Affiliated League President Labels/Lists	\$25.00 flat fee
Team Contact List to GSSA Affiliated Leagues	\$50.00 flat fee
Team Contact List to other USYSA or USASA Affiliates	\$50.00 flat fee
Team Contact List to Non-Affiliates	\$.10/label (\$500.00 minimum)
Affiliated League Officers Labels	\$.10/label (\$100.00 minimum)
GSSA Division Officers Labels	\$.10/label (\$100.00 minimum)
Coach of Record Labels – USYSA Affiliates	\$50 flat fee
Coach of Record Labels – Non-Affiliates	\$.10/label (\$500.00 minimum)
Player Labels	\$.10/label (\$500.00 minimum)

22. REFEREE PAY POLICY FOR STATE EVENTS

**GSSA POLICY ON REFEREE FEES
FOR STATE-SPONSORED COMPETITIONS**

January 29, 1990
 Re-Affirmed April 29, 1991
 Revised June 21, 1996
 Revised January 31, 2000
 Revised August 27, 2007
 Revised March 22, 2010

A. Match Fees

Outdoor and Indoor

	Recreational		Select			State Cup		
	Ref	AR	Ref	AR	4th	Ref	AR	4th
U10	\$22	\$12	\$23	\$13	\$10			
U11			\$25	\$15	\$11			
U12	\$26	\$14	\$25	\$16	\$11			
U13			\$28	\$17	\$13	\$30	\$18	\$15
U14	\$30	\$17	\$29	\$19	\$13	\$32	\$21	\$15
U15			\$33	\$22	\$14	\$35	\$24	\$17
U16	\$33	\$20	\$35	\$23	\$15	\$38	\$25	\$18
U17			\$40	\$27	\$18	\$44	\$30	\$20
U18	\$36	\$23				\$46	\$32	\$20
U19			\$40	\$27	\$18	\$46	\$32	\$20
Adult			\$60	\$36	\$30			

Notes: For each state competition, referees may be paid in cash, merchandise, or any combination thereof.

The value of the merchandise shall be determined by its retail value.

B. Assignor Fees

Referee Assignor Policy for State Events that are Postponed/Rescheduled or Cancelled:

Assignors for State Events are paid upon completion of the event, and the satisfactory completion of the Assignors Task List.

In the event games are postponed or rescheduled, the assignor will be paid for work done prior to the postponement. The assignor will be expected to reassign the games for no additional compensation.

The assignor will, however, be paid for remaining tasks upon completion.

In the event games are cancelled, the assignor will be paid for work done prior to the cancellation.

An example:

If an Assignor completes tasks 1 – 12 on the Task List – attended meetings as required, recruited, verified, assigned and confirmed Referee assignments – and then the tournament is postponed or cancelled, the amount due the Assignor will be 10% of the total Assignor fee.

If the games are rescheduled, the Assignor will be expected to reassign the games and will not be paid again for those tasks.

The Assignor will be paid for Tasks 13, 14, and 15, upon completion of the tournament.

Task	Assignor Task List/Checklist and associated Fees for State Tournaments	Value %	Group Value %
1	Attend tournament meetings, as required, for planning purposes	0.5	}
2	Make contact with/recruit appropriate potential referees	1.5	}
3	Verify credentials and certification of referees	0.5	}
4	Obtain and enter game schedules	0.5	}
5	Assign referees to games	2.0	}
6	Confirm referee assignments	1.0	}
7	Resolve conflicts etc. and reconfirm	0.5	}
8	Publish assignments (as required/agreed)	0.5	}
9	Provide referees with necessary materials - meetings, rules etc.	0.5	}
10	Obtain funds from State, cash, make up referee pay envelopes	1.5	}
11	Make up Referee pay receipts and establish payment system	0.5	}
12	Attend pre-tournament referee meeting	0.5	}
13	Attend gameday(s) to resolve no-shows, conflicts, injury etc.	2.5	}
14	Pay Referees and provide administrative help to them as required	1.5	}
15	Process game incidents and scores in prescribed format	1.0	}
	Totals (% of referee pay)	15.0	15.0

End.