

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

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FINANCIAL POLICIES AND PROCEDURES
Revised January 6, 2019**

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5.1 PURPOSE

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

These policies also serve to communicate to the members of NMYSA how the funds they pay to support the Association will be spent. The actions of the paid employees have perhaps the most significant impact on the fiscal well-being of the organization, their responsibilities in this regard are defined herein and in the actual signed employee contracts. This document shall be reviewed annually and updated by the President and the Executive Committee of NMYSA to insure relevance and accuracy.

5.2 DEFINITIONS

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

“**Event**” - means the NMYSA Annual General Meeting, the NMYSA Annual Planning Meeting, the NMYSA Open State Cup or other NMYSA tournaments, leagues or other sanctioned events. It is not a committee, office, or officer of the Association.

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

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

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

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

The allocation of money and financial assets of the Association is governed by this document.

5.3 MANAGEMENT AND CONTROL

The President and State Financial Officer shall be in regular contact concerning the financial performance of the Association. The fiscal year is defined as September 1 through August 31 of the following year. The budget for an operational year shall be approved at the preceding year's Annual General Meeting of the NMYSA by the voting membership of the Association. Unless specifically designated by the BoD of the NMYSA in advance, significant positive deviations of expenses (*e.g.*, overspending) from proposed budgets shall require notification and approval of the BoD of the NMYSA unless offset by income in the same category. Significant shall be defined as \$1,000.00 more than projected.

5.3.1 Responsibilities of Persons Who Incur and/or Approve Expenses

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

Anyone with expense approval authority must be fully cognizant that their signature on

an NMYSA Expense Report form conforms with stated Association policy and budget, that legitimate and necessary expenses have been incurred, and that all items on the Expense Report are proper. Detailed records of legitimate expenses are to be kept by those with specific duties as listed below. In addition, these records shall be forwarded to the state office in a timely manner for inclusion in the official NMYSA records. Specific authorities include:

1. President and Chief Financial Officer of NMYSA;
2. Executive Director of NMYSA;
3. State Technical Director of NMYSA;
4. State Youth Referee Administrator has authority for expenses incurred as part of duties in relation to state youth referee programs, referee clinics, and referee support for state-sponsored tournaments;
5. State Office Administrator has the authority for expenses incurred as part of his/her duties; and
6. NMYSA Publications Editor/Webmaster has authority for expenses as part of his/her duties.

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

5.3.2 The State Financial Officer and Executive Director (Responsibilities)

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

5.3.3 Financial Records

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

5.3.4 General Requirements of All Accounts

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

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

5.3.4.1 Location of Accounts

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

5.3.4.2 Name of Accounts

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

5.3.4.3 Signatures Required

The accountant of the Association shall write checks for the payment of expenses. The Association's President and State Financial Officer are the only authorized individuals designated to sign checks. Checks of \$500.00 or less may be signed with one signature. All others must have two signatures.

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

5.3.4.4 Reconciliation of Accounts

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

5.3.5 Policies to Ease Management and Control

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

5.4 AUDITS AND REVIEWS OF ASSOCIATION FINANCIAL RECORDS

It is recommended that the Association have its financial accounts reviewed or audited

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

5.5 FINANCIAL REPORTS BY THE ASSOCIATION

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

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

5.6 TAXES AND OTHER GOVERNMENTAL REPORTS

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

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

5.7 FAILURE TO FOLLOW FINANCIAL POLICIES

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

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

5.8 RECEIPTS OF THE ASSOCIATION

5.8.1 Funds Received at the Association Office

5.8.1.1 Opening the Mail and Collecting Financial Receipts

An Association office employee as designated by the NMYSA President and/or Executive Director shall open all mail addressed with NMYSA in the address label and stamp any checks or other financial receipts for deposit. Mail labeled "in confidence" or addressed to a specific individual (not specifically identified as NMYSA business) shall be held for said

individual unless verbally directed by the addressee to open. All mail identified as NMYSA credit card billing statements shall be opened by the State Office Administrator or designee.

5.8.1.2 Receipt Tracking

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

5.8.1.3 Processing Receipts

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

5.8.1.4 Deposits

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

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

5.8.2 Funds Received at Association Activities

Any cash received shall be issued a written receipt which will indicate who made the payment and the account to which the funds should be credited. Receipts from any activity will be transferred to the Association office within 5 working days of receipt. Cash receipts shall be deposited into an Association account daily (if possible).

5.9 DISBURSEMENTS OF THE ASSOCIATION

5.9.1 Documentation Required

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

5.9.2 Account Disbursements

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

5.9.3 Attachments to Disbursements

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

5.10 CREDIT CARDS

The Board may approve credit cards to be issued to and in the name of members of the Association to be utilized by Board members and specified others representing the Association. Billings from the credit card company shall be mailed directly to the Association office, which in turn shall send payment to the credit card company on a timely basis to avoid interest charges. Any travel vouchers accrued as the result of travel not taken (initially purchased by the NMYSA) shall revert to the NMYSA. The President shall allocate these accrued travel vouchers for NMYSA business purposes.

5.10.1 Pay for Expenses

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

5.10.2 Reporting

Each cardholder shall be responsible for providing properly completed and signed NMYSA Expense Report forms with attached receipts to the Association office within thirty (30) days of incurred expenses. For any charged expense which relates to someone other than the cardholder, such as meals or other items for another person/entity, the cardholder submitting shall include the full name(s) of all such other person(s)/entity(ies), the business purpose, the item(s) purchased, and the amount of the purchase(s).

5.10.3 Credit Card Billing

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

5.10.4 Failure to Provide Proper Documentation

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

5.10.5 Non-authorized Charges

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

5.11 EXPENSE REIMBURSEMENT

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

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

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

Anyone with expense reimbursement approval authority must be fully cognizant that their signature on an expense report indicates conformity to stated Association policy, that legitimate and necessary expenses have been incurred, and that all items on the expense report are properly reimbursable to the person submitting the report. Both the person submitting the report and the person granting approval have equal responsibility for its correctness and to ensure that all expenditures are consistent with Association policies and budgetary constraints.

5.11.2 General Policy

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

5.11.3 Reimbursement Policies - Specific Requirements

5.11.3.1 NMYSA Expense Report Form

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

5.11.3.2 Documentation Required

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

5.11.3.3 Approval

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

5.11.3.4 Time Period

Unless otherwise arranged or as stated below, expense reports shall not cover periods of time greater than one month. NMYSA Expense Report forms shall be submitted to the

Association office within thirty (30) days of the expense, and include the date, signatures of all parties, and attached receipts and/or invoices. If the expense is less than fifty dollars (\$50), the reimbursement request may be withheld until reimbursements reach fifty dollars (\$50) or more or until thirty days prior to the close of the program's fiscal year or the close of the Association's fiscal year.

5.11.3.5 Penalty for Failure to Submit Timely

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

5.11.3.6 Rebates, Adjustments, and Advances

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

5.11.3.7 Discounts

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

5.11.3.8 Receipts

For reimbursement, receipts shall be attached for all expenditures except for per diem and mileage.

5.11.4 Travel and Other Business Expenses

5.11.4.1 General Policy

The Association will reimburse volunteers and employees for reasonable and proper expenses incurred in connection with traveling and other business expenses, with exceptions as noted, in the conduct of approved Association business. The purpose for the trip and expenses incurred shall be documented and properly reported on an NMYSY Expense Report form (or similar form). All travel shall have prior Association approval before being scheduled. The NMYSY President shall request the BoD to approve travel requests not related to scheduled in-state NMYSY business in advance unless travel is specifically called out in contractual agreements. This request for specific travel to meet NMYSY and US Youth Soccer obligations shall be requested of the BoD by the President and shall include specific individuals identified to attend specific official events. Requests to attend an event may be denied by the President if NMYSY officer reporting and/or job requirements are not met in advance. Furthermore, specific written reports following the event may be requested to convey information and material to the NMYSY membership and to demonstrate worth to organization. Budgetary constraints may preclude travel authorization under specific circumstances. Any credit for airline tickets paid for by NMYSY but not used shall be reported to the State Office Administrator. This credit shall be used for future NMYSY official travel as decided by the President of the NMYSY. For all NMYSY business not related to BoD or Executive Committee meetings, the maximum room

and per diem reimbursement shall follow GSA rates. For in-state locations not listed, the maximum rates shall be those listed for Albuquerque.

5.11.4.2 Travel Arrangements

The President, and State Financial Officer have the authority to approve travel. Individuals on official NMYSA travel may make their own requests provided they are done far enough in advance at the lowest possible fares/rates. Failure to do so may result in less than full reimbursement.

5.11.4.3 Mode of Transportation

5.11.4.3.1 Air Travel

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

5.11.4.3.2 Personal Automobile

The Association mileage reimbursement will be for the actual mileage driven at the standard mileage rate as shown in Appendix B. Mileage reimbursement is at the current IRS rate at the time of the expense for NMYSA employees, and at ½ that rate for Board members. The amount reimbursed for travel by private automobile will not exceed the value of the least expensive air transportation for trips not specified by mileage chart. Trips of less than 50 miles will not be reimbursed by the organization.

5.11.4.3.3 Rental Cars

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

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

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

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

5.11.4.4 Lodging

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

5.11.4.4.1 Types of Rooms and Rates

Single room rates should be requested when reservations are placed, with lodging expenses to be itemized by the day on the NMYSA Expense Report form. Members are expected to seek lodging in the proximity of the visited location to minimize the cost of local transportation. The itemized hotel bill is required to be submitted.

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

5.11.4.4.2 Cancellations

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

5.11.4.5 Per Diem

Association volunteers and employees will be paid a total per diem shown in Appendix B for meetings in Albuquerque. If not claiming a full day, the Association will reimburse proportionally. Out-of-state travel per diem shall be reimbursed using the GSA per diem rate for meal expenses.

5.11.4.6 Business Meetings and Conferences

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

5.11.4.7 Telephone Calls

Cell phone monthly stipends may be paid to NMYSA staff.

5.12 BUDGETARY PROCESS

5.12.1 General Policy

5.12.1.1 Sponsorship Income

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

5.12.1.2 Registration Income

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

5.12.1.3 User Fee Income

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

5.12.2 Initial Budgets

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

5.12.3 Proposed Changes

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

5.12.4 Budget Presentation and Approval

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

5.12.5 Budget Distribution

The final approved budget will be distributed to the Presidents of all affiliated organizations of the Association no later than one week following the end of the Annual General Meeting.

5.12.6 Capital Items

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

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

5.12.7 Organization Vehicle Use

NMYSA sponsored vehicle use shall be restricted to NMYSA activities. Prior approval for its use in out-of-state events shall be obtained from the NMYSA President. Priority shall be

given to the State Director of Coaching for use in accomplishing his/her NMYSA duties. The vehicle shall also be available for the State Executive Director, State Office Administrator or other state officers for special functions such as the New Mexico Open State Cup, Regional US Youth Soccer Association Meeting, the NMYSA AGM, etc.

5.13 OLYMPIC DEVELOPMENT AND YOUNG OLYMPIANS PROGRAMS

5.13.1 Purpose and Structure

The Olympic Development Program (ODP) is a national program to identify and develop youth players throughout the country. The Young Olympians Program (YOP) is a state program to identify and develop youth players younger than the ODP program. The ODP and YOP financial operations and accountability are the joint responsibility of the Executive Director, the State Financial Officer, the ODP Administrator, and the NMYSA Technical Director. The ODP Administrator shall ensure that all funds are collected in advance of stated deadlines and that timely distribution of funds for camps and other necessary expenditures are made in accordance with approved Budget.

5.13.2 NMYSA Financial Responsibilities

. It is the NMSYA position that the ODP and YOP be self-supporting. Income derived from fees, program registration and other income specifically designated for ODP and YOP shall end a fiscal year with a greater than zero balance. Budgetary estimates shall be assembled by the NMYSA Executive Director using guidance from the NMYSA Technical Director and the ODP Administrator and shall be approved in advance by the BoD of the NMYSA. For the purposes of financial accountability, the 300-line category (301 through 399) of the budget spread sheet in the appendix is defined as the operating income of the ODP and YOP program and the 2000-line category (2001 through 2399) are defined as the operating expenses of the program.

5.13.3 ODP and YOP Participants Financial Responsibilities

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

5.13.4 Coaching/Training Assistants

All coaches used in the YOP and ODP programs shall be licensed and used at the appropriate licensure level. The use of training assistants or other individuals not possessing a valid coaching license shall be approved in advance by the NMYSA Technical Director for any ODP or YOP activity. All payment for services rendered by coaches and training assistants shall be approved in advance by the budget.

5.14 FINANCIAL AID

5.14.1 GENERAL GUIDELINES AND POLICY

Individuals in need of financial assistance may request in writing through the state office for legitimate activities covered under this policy that may include coaching clinic fees, referee clinic fees, special program participation fees (ODP, YOP, etc.) and travel to these events. Monies used for this purpose may include income monies derived from tournament sanction fees.. Financial assistance shall be considered by a committee comprised of the cognizant Program Manager, the state Financial Officer, and one other Board Member of the NMYSA (President, Vice-President, etc.). Input from other knowledgeable individuals may be requested to arrive at consensus agreement. All requests shall be considered before or after the event has occurred. The BoD of the NMYSA shall consider all other requests not specifically spelled out herein on a case-by-case basis.

5.14.2 DONATIONS AND CARRYOVER

Requests for financial aid before an event has occurred may be derived from monies from donations specifically established for scholarships and from funds designated as Scholarship carryover from previous years' operations. Financial assistance for support before an event has occurred shall be considered by a committee comprised of the cognizant Program Manager , the state Financial Officer.. Input from the other knowledgeable individuals may be requested to arrive at consensus agreement.

5.14.3 PRIORITY FINANCIAL AID CONSIDERATIONS

Individuals who have demonstrated matching funds for their request from the league in which they are registered shall receive priority financial aid consideration from the NMYSA decision-making body (*e.g.*, cognizant Program Manager and the state Financial Officer).

APPENDIX - FINANCIAL SPREADSHEET ACCOUNT CODING (WITH DESCRIPTIONS)

To be Appended Following Final Corrections

APPENDIX B - Mileage Chart for Round-Trip travel to Albuquerque

(updated to IRS rate on 1 Jan 2025:

\$0.700 / mi)

(reimbursement at 50% of IRS rate on 1 Jan 2025:

\$0.350 /mi)

City/Town	RT Mileage	Rate=(.35)* single attendee	Rate = (.40)* multiple attendee	Total Per Diem*
Alamogordo	414	\$144.90	\$165.60	\$45.00
Artesia	478	\$167.30	\$191.20	\$45.00
Carlsbad	550	\$192.50	\$220.00	\$45.00
Clovis	438	\$153.30	\$175.20	\$45.00
Deming	466	\$163.10	\$186.40	\$45.00
Farmington	364	\$127.40	\$145.60	\$45.00
Gallup	276	\$96.60	\$110.40	\$30.00
Hobbs	630	\$220.50	\$252.00	\$45.00
Las Cruces	446	\$156.10	\$178.40	\$45.00
Las Vegas	246	\$86.10	\$98.40	\$30.00
Los Alamos	186	\$65.10	\$74.40	\$30.00
Portales	454	\$158.90	\$181.60	\$45.00
Roswell	398	\$139.30	\$159.20	\$45.00
Santa Fe	118	\$41.30	\$47.20	\$30.00
Taos	258	\$90.30	\$103.20	\$30.00
Tucumcari	346	\$121.10	\$138.40	\$30.00
Ruidoso	382	\$133.70	\$152.80	\$45.00
Silver City	472	\$165.20	\$188.80	\$45.00
		*Subject to IRS Rate Changes	*Subject to IRS Rate Changes	*BoD, ExCom Mtgs.