

Policy #400-1: Payroll Policy

Adopted: May 22, 1999; revised: January 31, 2022; revised: August 28, 2023

The preparation of the PA West Soccer Association's, ("PA West Soccer"), payroll is performed at the office of the payroll preparer designated by the Executive board to ensure the confidentiality of salaries and wages, bi-weekly the executive director or his designee, will provide the Preparer with the hours worked by each hourly employee. The preparer, using the rates approved by the full majority of the Executive Board, will prepare each employee's paycheck, less applicable taxes, and other payroll deductions. The executive director will verify the payroll of each pay period. The preparer will then disburse the payroll via direct deposit to the employee's designated bank account and remit payroll taxes to the applicable taxing authority. Payroll records are to be maintained by the preparer in accordance with government policies or for a period of at least seven years. The preparer will provide each employee with their IRS Form W-2 at year end.

Policy #400-2: Payment and Reimbursement of Expenditures Policy

Adopted: January 23, 1998; revised: August 28, 2023

PA West Soccer shall reimburse its board members, cost center heads and others for authorized expenditures that are directly related to the conduct of the business of PA West Soccer. Requests for reimbursement must be documented with a, "Payment Voucher Request Form," ("Voucher"), and submitted to the designated bookkeeper who shall seek approval with the appropriate cost center owner. All reimbursements shall be paid following the normal monthly payment schedule. If any expenditure related to travel is found to be in violation of this policy, the expenditure shall not be reimbursed. Repeated violations shall be reported to the Executive Board, which shall take the necessary and appropriate actions to address the violation.

Procedure: Payment and Reimbursement of Expenditures

- Whenever practical, cost center expenses should be billed directly to PA West as delegated by the Executive director.
- All expenses which are to be reimbursed must be submitted for payment within 45 days of occurrence.
- All Vouchers must be submitted no later than 15 days after the end of the program year. All exceptions must be approved by the full majority of the Executive Board.

If individuals are to be reimbursed, a pre-approval travel expense form is required for all out-of-state travel and must complete a Voucher which must be approved by the cost center head and accompanied by an original, detailed receipt or invoice for the actual expenditure. If a cost

center head is requesting payment for personal expenses, it must be approved by the Executive Board president and treasurer.

Capital expenditures (computers, electronic devices, software, telephones, filing cabinets, etc.) shall only be purchased for and by the state office. These are not reimbursable items for other cost centers or individuals without the approval of the majority of the Executive Board.

All expenses of PA West shall be paid by bank check, ACH, wire transfer, or via a pre-approved PA West Soccer credit card with a pre-determined credit limit.

Bank checks, ACH and wire transfers shall be signed and or electronically approved in the bank's treasury system by two designator signers if the check is five-hundred dollars (\$500.00) or more, if the payee is also a designated signor, it must have a second signature regardless of the amount.

Travel and lodging shall be booked through the Executive Board approved travel agent, when practical to do so.

Travel Expenses Outside of PA West Soccer

The Executive Board shall pre-approve individuals authorized to represent PA West Soccer at regional or national meetings, with a Voucher signed by the cost center head and one of the three following individuals: the Executive Board president, executive director, or the treasurer. A cost center head is not authorized to sign for his or her own travel voucher. Only those authorized individuals will be reimbursed for their travel expenditures and incremental costs shall not be reimbursed for non-authorized individuals.

Transportation

Airline tickets shall be purchased in advance and via the designated travel agent in order to take advantage of special rates offered by the carriers. All airline tickets shall be billed directly to PA West Soccer via the designated travel agent.

All personal travel, transportation, lodging, meals, etc. is at the traveler's expense and shall not be reimbursed by PA West Soccer.

PA West Soccer shall not reimburse for upgrades, unless as approved by the full majority of the Executive Board.

Travelers may elect to drive to national or regional meetings. However, PA West Soccer shall only reimburse mileage at the current Executive Board approved rate.

All travelers shall use good judgement and common sense to limit transportation expenses.

Lodging

If travel arrangements to regional or national meetings include convention rate lodging, this rate should be used; otherwise, the best possible rate should be obtained. Lodging shall consist of room, taxes, and tip (if applicable). Any other charges e.g., Mini-bar charges, in-room entertainment, etc. shall not be reimbursed.

All incremental expenses associated with a non-authorized individual shall not be reimbursable by PA West Soccer. Members of PA West Soccer may be requested to share a room to permit more people to attend.

Meals

The daily limit for meals and food is sixty-five dollars (\$65.00) per day and is subject to change depending on the venue or location. This is not a per diem rate, but a reimbursement of actual expenses incurred. Detailed receipts must be provided to PA West for approval of the expense; individuals may email pictures/scans of the receipts. If a detailed receipt is not provided and a company credit card was used for the expense, then the amount will either be deducted from the individual's pay, during the preceding pay period, or PA West will invoice that individual for the full amount of the charge. If more than one person is dining and the meal is charged to one credit card, the card holder must include the names of all individuals, printed on the back of the detailed receipt.

Tippling is encouraged, when required, with a maximum tip of twenty percent (20%) of the expense.

Alcoholic beverage expenditures shall not be a reimbursable expense for any associated youth or coaching event, whether the alcoholic beverages are consumed during a meal or separately. If alcohol related charges are found to be on a detailed receipt and charged to a PA West Soccer credit card, then the amount will either be deducted from the individual's pay, during the preceding pay period, or PA West Soccer will invoice that individual for the full amount of the charge.

If a meal expense e.g., breakfast, lunch, or dinner is incurred when a meal has been provided by the event (as part of the registration fee), there shall be no reimbursement for the expense.

Entertainment

Personal entertainment shall not be a reimbursable expense. At the president's discretion, and with the approval of the full majority of the Executive Board, PA West Soccer may elect to entertain, in an official capacity, or return meals bought by a different state association. All expenses must be documented with detailed receipts, the names of the individuals printed on the back of the detailed receipt and the circumstances noted.

Travel Expenses Within PA West Soccer

In general, intra-state travel i.e., within the boundaries of PA West Soccer, expenses are reimbursed on the same basis as travel outside of PA West Soccer with the exception that intra-state travel does not need to be pre-approved by the full majority of the Executive Board. Cost centers owners have the authorization and the responsibility to budget for such expenses and to make sound and reasonable judgements with regards to the spend. As with all reimbursements, a Voucher must be completed and approved prior to payment.

Mileage costs incurred by employees, volunteers, or members will be reimbursed at the Executive Board approved rate per mile, which shall be equal to the IRS standard mileage rate for the specific calendar month. Vouchers should indicate the number of miles driven, the destination, and the purpose of the trip.

Lodging and meals follow same guidelines as travel outside of PA West Soccer.

Procedure: Completion of a Voucher

- All requests for reimbursements of expenditures must be accompanied by a completed, documented, pre-approved, for outside of state travel or post-approval, Voucher for all other travel related charges.
- The account code shall be obtained from the official and adopted Chart of Accounts and to be verified if in doubt.
- All requests for payment should be made within 45 days of the expense and prior to the closing of the fiscal year. Payment beyond this period shall require the approval of the full majority of the Executive Board.
- The Voucher is to be submitted to the state office. An electronic photograph or copy of the Voucher and detailed receipts are acceptable in instances where it is not practical to submit them in person or delivered by mail providing that the original copies are forwarded within 30 days of the electronic submission. All inquiries should be directed to the PA West Soccer Executive Director for resolution.

Policy #400-3: Billing Procedures Policy

Adopted: May 25, 2023; revised: August 28, 2023

Sale of Goods and Advertising

The sale of goods and advertising shall be billed using a 30-day cycle. At the onset of the billing cycle an invoice should be generated and forwarded to the individual/company making the purchase. This section shall apply to all fines initiated from any division of PA West Soccer.

Registration

All registration fees shall be submitted at the time of rostering for adult teams and youth travel teams or at the time of individual youth registration. Rosters and player passes, as well as certifications, shall be held until the appropriate payment is made.

All registration fees for in-house teams shall be due by the second week of the session. Reminders that registration submission is past due shall be forwarded to all clubs not meeting the deadline. The reminder shall allow an additional 14 days to submit and report their in-house registration.

Once the in-house rosters have been received an invoice shall be sent to the club registrar for payment. At the time payment is received the data shall be added to the database. Clubs will be afforded three (3), 30-day payment notices before the Youth Board will be requested to withdraw privileges pending payment.

Non-Sufficient Funds

See Policy #400-11: Reporting and Collection of NSF Checks Policy

Policy #400-4: Investment Policy (Separate Policy Document)

Adopted: October 28, 2018; revised: November 17, 2021

Policy #400-5: Fixed Assets Policy

Adopted: January 23, 1998; revised: February 2, 2020; revised: August 28, 2023

All fixed assets shall be purchased for and by the State Office only and with no exceptions. All purchases over five-hundred dollars (\$500.00) must be approved by the full majority of the Executive Board. These fixed assets must be retained at the State Office unless otherwise approved by the full majority of the Executive Board.

The executive director or designee must record those fixed assets removed from the State Office. Fixed assets which have not been returned to the State Office within 60 days, must be identified to the Executive Board for further disposition.

Any purchase of a fixed asset over one-thousand dollars (\$1,000.00) shall require three (3) quotes when feasible and the final purchase shall be approved by the full majority of the Executive Board.

Depreciation for fixed assets shall be calculated and determined by the accounting services retained and in accordance with applicable IRS guidelines.

Disposal of fixed asset must be approved by the full majority of the Executive Board and must comply with 501(c)(3) regulations.

The Executive director or designee must inventory and record all fixed assets prior to the end of the fiscal year and provide the information to the auditors, if applicable. The inventory should list the asset description, manufacturer, model, serial number, and date of purchase.

Any suspected or known violation of this policy shall be communicated to the Executive Board and the Executive Board shall take reasonable and appropriate disciplinary action against the violator.

Policy #400-6: Checking Account and Reconciliations Policy

Adopted: May 29, 1999; revised: August 28, 2023

The Executive director shall be responsible for the PA West Soccer checking account(s).

Subsidiary checking accounts (e.g., tournaments, payroll, and referees) must be approved by the full majority of the Executive Board.

The designated accounting firm shall perform a monthly account reconciliation (monthly closing) and provide the document(s) to the Executive director and treasurer.

The Executive director and treasurer shall review the reconciliations and shall investigate any abnormalities.

Policy #400-7: Annual Budget Process Policy

Adopted: May 22, 1999; revised: August 28, 2023

The purpose of the annual budget is to plan the revenue and expenditures of the PA West to achieve the mission and goals of PA West Soccer and to enable the forecasting of cash flows and to ensure that the monthly budgets are aligned with the actual expenses. The fiscal shall commence on September 1st and conclude on August 31st and the operating budget for the fiscal shall be approved by the State Council at the Annual General Meeting, ("AGM").

The Budget Committee shall be headed by the treasurer and shall be comprised by the president, Executive director, vice president youth, vice president adults and the director of coaching. Additional members may be appointed as necessary.

Each cost center owner is responsible for developing and submitting a budget for their cost center.

The Executive Board shall set the date that budget requests are due for the forthcoming fiscal year.

The Budget Committee shall set its meeting schedule and may request cost center owners to attend as required. The Committee shall present the budget to the Executive Board for approval prior to the date as required to send to the members of PA West Soccer.

The Executive Board may approve cost center expenses that exceed the budgeted amount.

The Executive Board reserves the right to change all budget requests.

Policy #400-8: Off-Site Receipts and Disbursement Controls Policy

Adopted: May 22, 1999; revised: August 28, 2023

Receipts

The Executive Board shall approve all credit card point-of-sales systems to be used at all off-site events. If cash is received at the site, it must be reconciled and recorded daily. At the conclusion of the tournament, the tournament director shall prepare and record the total receipts, and deliver all cash to the State Office.

Disbursement

The tournament director may use PA West Soccer's credit card to purchase items during the tournament as approved by the Executive director.

Inventory

The tournament director shall track all individual and team pre-sales and site sales. The tournament director shall track all sales, expenses, inventories, and balances at the conclusion of the tournament and report all information to the Executive Director and the vice president of youth.

Policy #400-9: Receiving, Recording and Depositing Funds Policy

Adopted: May 22, 1999; revised: August 28, 2023

The accurate recording of funds is as important as the correct utilization of expense account codes. The proper classification of revenues and expenses is vital for each cost center owner to manager their respective programs.

Procedure: Receiving, Recording and Depositing Funds

- All player youth and adult registration, Olympic Development Program, (“ODP”), and tournament entry fees shall be managed by the PAW designated employee(s).
- The designated employee(s) shall collect for purchases for PA West Soccer and all fees are encouraged to be paid electronically, via approved payments systems, or via check made payable to PA West, preferably mailed directly to the state office.
- All checks are to be transmitted to the State Office on a timely basis, normally within 15 days of receipt, along with transmittal form detailing the source and amount of the funds.
- The designated employee(s) should verify that the payment matches the program chart of accounts and that the payment is properly recorded in the general ledger along with any notes as required.
- A report of the funds received and deposited should be provided to the accounting services representative and a copy should be filed and retained for three years.
- Deposits should be made weekly or whenever the deposit exceeds two-hundred and fifty dollars (\$250.00).

Policy #400-11: Reporting and Collection of NSF Checks Policy

Adopted: May 22, 1999; revised: August 28, 2023

All PA West Soccer fees are to be paid by credit card, check, ACH, wire transfer, or money order if applicable. If a check is returned by the bank for non-sufficient funds (NSF), the originator will be formally notified including of any fees incurred by the State Office. These fees include but are not limited to bank handling fees, interest, and processing fees. Failure to reimburse PA West Soccer all fees due, will automatically place the player and or the club in bad standing. Repeated offenses will be referred to the Executive Board for further action as required.

Procedure: Reporting and Collection of NSF Checks

- All NSF checks are to be recorded on the NSF Collection Status Report and filed with the treasurer, Executive director and the accounting services representative.
- A letter shall be sent to the originator of the NSF check informing them of the returned check and the amount owed, including all additional fees.
- All clubs that issue a non-sufficient fund, (“NSF”), check shall be notified via certified letter with an invoice requiring complete payment of the outstanding amount of the

check plus any reprocessing fees. The club shall be provided up to 30 days to make the required payment. At the conclusion of the 30 days a second and final 30-day notice and invoice will be sent to the club providing 14 days for resolution of the outstanding amount; the notice shall also provide the intent to seek judicial resolution. The second and final notice shall be mailed via certified mail.

- All individuals that issue a non-sufficient fund, (“NSF”), check shall be notified via certified letter with an invoice requiring complete payment of the outstanding amount of the check plus any reprocessing fees. The individual shall be provided up to 30 days to make the required payment. At the conclusion of the 30 days a second 30-day notice and invoice will be sent to the individual. At the conclusion of 60 days a third and final notice and invoice will be sent to the individual providing 14 days for resolution of the outstanding amount; the notice shall also provide the intent to seek judicial resolution. The third and final notice shall be mailed via certified mail.
- Dates of the above correspondence and the date of the replacement check shall be posted to the NSF Collection Status Report and files with the Executive director and the treasurer.

Policy #400-12: Transmitting Funds Policy

Adopted: May 22, 1999; revised: June 2005; revised: August 28, 2023

The accurate recording of soccer funds is as important as the correct utilization of expense account codes. This proper classification of revenues and expenses is vital for each cost center head to manage their respective programs.

Procedure: Transmitting Funds

- All funds transmitted to the state office should be paid by credit card, check, ACH, wire transfer, or money order if applicable. Cash should never be sent and should not be an option for payment due to the risk of fraud and to ensure an acceptable level risk management by PA West Soccer.
- All checks should be made payable to “PA West Soccer” and not to “Cash” nor to an individual.
- All payments should indicate the purpose of the funds (e.g., affiliation fee, player registration, travel permit, Open Tournament registration, Boys ODP registration, etc.) on the memo line at the bottom of check.
- All checks shall be sent with a self-addressed stamped envelope to:

PA West Soccer Association
111 Whitehead Lane, Suite 200
Monroeville, PA 15146-3332

PA West Soccer shall provide credit cards to those individuals as designated by Executive Board. Credit cards may be made available to the president, vice president youth, vice president adult, Executive director, tournament directors, the Director of Coaching, and any other individual as approved by the full majority of the Executive Board including strict limits for each card.

Credit cards shall only be used to cover expenses related to approved PA West Soccer business and travel. Vouchers and detailed receipts are required to support all credit card charges.