



AYSO Financial Policy



PLAYSOCCER.
everyone plays[®]



Copyright © 2025 by the American Youth Soccer Organization

All rights reserved. No part of this publication may be reproduced, distributed or transmitted in any form or by any means, including photocopying, recording, or other electronic or mechanical methods, without the prior written permission of the publisher, except in the case of brief quotations embodied in critical reviews and certain other noncommercial uses permitted by copyright law. For permission requests, write to the publisher, addressed "Attention: Risk Manager," at the address below.

AYSO Office
19700 S. Vermont Ave., Suite 103
Torrance, CA 90502
(800) 872-2976 | 424-221-7900
www.ayso.org

Accredited by:



Content

1. Financial Policy	1
Part I. Purpose and Definitions	1
Section 101. Purpose	1
Section 102. Definitions	1
Part II. Tax Status And Financial Regulation	3
Section 201. Federal Tax Status	3
Section 202. State Tax Status and Sales Tax	3
Part III. Financial Requirements and Procedures	4
Section 301. Management and Control	4
Section 302. Fiscal Year Budget	6
Section 303. Investment Accounts	7
Section 304. Records and Reporting	7
Section 305. Audits	9
Section 306. Physical Assets and Property	9
Section 307. Expenses and Reimbursement	10
Section 308. AYSO Credit Cards	10
Section 309. Failure to Follow This Policy	11
Section 310. Internal Review and Investigations	12
Section 311. Matters Not Provided For	12
Section 312. Chain Of Custody for Financial Accounts	12
Part IV. Appendices	13
Section 401. Donation Sample Letters	13
Section 402. Schedule of Limits and Expense Reimbursement for MY2023	16
Section 403. Volunteer Reimbursement Approval Matrix	17
Section 404. Accounts Payable Approval Matrix	17
Section 405 AYSO 2021 Corporate Resolution – Online Banking	18
Section 406. Bank Letter – Opening New Account	19
Section 407. Bank Letter – Change Signers	19
Section 408. AYSO Tax Status Letter	20
	20
Section 409. Chart of Accounts	22
Section 410. Fundraising Policy	24

Financial Policy

Part I. Purpose and Definitions

Section 101. Purpose

It is the purpose of this policy to ensure consistent conduct and the application of proper internal controls to safeguard the assets of American Youth Soccer Organization (AYSO) while performing the duties and obligations as described in its Bylaws, Policies, Procedures, and Rules & Regulations.

Unlike many other non-profit youth sports organizations, AYSO is a single corporation – one legal entity – and each Section, Area, and Region is a component of this corporation. Hence the assets of each Region (its bank accounts, savings accounts, development funds, equipment, etc.), as well as the liabilities (bills, leases, lawsuits, etc.), belong to the entire AYSO organization.

To this end, all funds raised and dispersed must be managed in such a way that AYSO does not assume unreasonable financial risks and the tax-exempt status enjoyed by AYSO will not be endangered. The provisions of this policy are included so that all of AYSO will conform to current Internal Revenue Service and Federal Government Regulations and other applicable law.

Section 102. Definitions

(a) The definitions in the AYSO National Bylaws (“Bylaws”) apply to this policy and additionally include the following:

1. “Area” means one of the Areas established under Article 1, Section 1.02 of the Bylaws.
2. “AYSO” means the American Youth Soccer Organization, a California non-profit organization founded in 1964.
3. “Board of Directors” means the Board of Directors of AYSO established under Article IV of the Bylaws and may be used interchangeably with the term Board and NBOD.
4. “Director” means one of the staff leaders of AYSO who is tasked with managing the day-to-day operations of the AYSO Office, e.g., Director of Finance.
5. “Executive Members” means the Members of the National Board of Directors, Special Directors and others included by the National Board of Directors of AYSO, as well Section Directors, Area Directors, and Regional Commissioners, provided under Article I, Section 3.03 of the Bylaws.
6. “National Executive Director” means the individual appointed and responsible for the conducting of business and the management of affairs of AYSO established under Article XVIII of the Bylaws.
7. “Region” means one of the Regions established under Article I, Section 1.02, of the Bylaws.
8. “Section” means one of the Sections established under Article 1, Section 1.02 of the Bylaws.

(b) Additional definitions apply to this policy as follows:

1. "Applicable law" means the laws that govern a nonprofit organization incorporated in the State of California.
2. "Area Director" means the individuals established in Article VII, Section 7.02 of the Bylaws.
3. "Article" preceding a Roman numeral means a reference to a specific provision of the Bylaws.
4. "AYSO Leadership Team" means National Executive Director, Director of Finance and Accounting, Director of Human Resources, Director of Marketing, Director of Programs, and other key staff positions as determined by the National Executive Director.
5. "AYSO office" means the principal office of AYSO as established by the Board of Directors.
6. "AYSO Reference Book" means the manual with policies, operating guidelines, Bylaws, Rules & Regulations, and other governing documents.
7. "Budget Account" means a specific line item representing budgetary cost allocations for an event, program, or activity of AYSO.
8. "Committee" means a standing committee or special committee established under Article V of the Bylaws.
9. "Electronic banking" is the use of electronic means to transfer or receive funds directly from one account to another, rather than by check or cash. Also known as Electronic Funds Transfer (EFT).
10. "Event" means any AYSO sponsored event.
11. "Financial reports" means the combined financial and budget statements of AYSO entities.
12. "Form" means a template used for reporting financial transactions whether in writing, electronic, or otherwise.
13. "Generally Accepted Accounting Principles (GAAP)" refers to the standard framework of guidelines and standards for financial accounting used in the United States.
14. "Guest" means a person or persons who may be invited by AYSO to participate in an event or program at AYSO's expense.
15. "Investment" means the specific use of funds with the expectation that it will generate income or appreciate in value over time.
16. "Investment Committee" means the group designated to oversee investments as provided by Section 303 of this policy.
17. "Operating Division" means a Section, Area, or Region who is operating a program.
18. "Program" means the offering and operation of a variety of activities and events for delivering a quality soccer experience to all participants.
19. "Participating Member" means the individuals established in Article II, Section 3.04 of the Bylaws. Parents, guardians, and family members of registered players are also covered in this definition.
20. "Regional Commissioner" means the individuals established in Article VII, Section 7.03 of the Bylaws.

21. "Section Director" means the individuals established in Article VII, Section 7.01 of the Bylaws.

22. "National Treasurer" means the position established in Article VI, Section 6.11 of the Bylaws.

Part II. Tax Status And Financial Regulation

Section 201. Federal Tax Status

- (a) AYSO is a nonprofit, tax-exempt corporation, registered with the United States Internal Revenue Service, the State of California Franchise Tax Board, and the State of California Registry of Charitable Trusts. Our income tax-exemption status is determined by Section 501(c) (3) of the United States Internal Revenue Code and by Section 23701(d) of the State of California Revenue and Taxation Code.
- (b) Contributions and gifts to AYSO including Sections, Areas, and Regions are tax deductible to the extent applicable under current law. The IRS requires that donors be sent a written acknowledgment letter for any donation of \$250 or more. The acknowledgment letter must be sent by the level that received the donation (AYSO office, Section, Area, or Region) by the end of January for all such donations received in the prior year. The acknowledgement letter must contain the following (see section 401 for an example):
- name of the organization (American Your Soccer Organization).
 - amount of cash contribution.
 - description (but not value) of non-cash contribution.
 - statement that no goods or services were provided by AYSO, if that is the case.
 - description and good faith estimate of the value of goods or services, if any, that AYSO provided in return for the contribution.
- (c) Like all others granted such status, AYSO must file an annual information return with the IRS (Form 990). Failure to file a return can cause a reclassification as a private foundation. This can lead to severe tax implications for AYSO as well as possible fines.
- (d) The Board of Directors shall have the opportunity to review the IRS 990 filing before it is submitted and shall answer affirmatively to the included questions regarding written conflict of interest, whistleblower, and document retention and destruction policies.
- (e) AYSO, having paid employees, must file wage reporting documents just as any business might. Failure to collect and pay social security, state income tax, or federal income tax withholding could subject AYSO to penalties and interest.
- (f) AYSO must also report payments to individuals who are Independent Contractors, working on behalf of the organization if the cumulative total annual compensation from one or more Regions, Areas, or Sections equals or exceeds \$600.00 per year per individual. AYSO is required to submit Tax Form 1099- NEC to each individual, and Form 1096 (Annual Summary and Transmittal of US Information Returns) directly to the IRS. Properly characterizing a person as an "independent contractor" or "employee" per IRS guidelines and California state law can be challenging and should be determined in consultation with the AYSO office.

Section 202. State Tax Status and Sales Tax

- (a) While AYSO is exempt from Federal Income Tax, that does not exclude AYSO from state and local Sales and Use Taxes which vary from jurisdiction to jurisdiction and state to state. AYSO may also be subject to property taxes in some jurisdictions.

-
- (b) Special exemptions for events can be obtained on a case-by-case basis in some states.
 - (c) Exemptions can be granted in some states based on AYSO's tax status while each state differs in its approach. AYSO office must review and approve exemption applications.
 - (d) An AYSO state sales tax exemption cannot be used by any other organization.
 - (e) A monthly, quarterly, or annual sales and use tax report is filed by the AYSO office with the Department of Revenue in all states where AYSO operates, as required for the organization to remain in good standing and to conduct business in that state.

Part III. Financial Requirements and Procedures

Section 301. Management and Control

- (a) Management Responsibility. The Board of Directors is responsible for all corporate powers in managing all affairs and activities of AYSO, as set out in Article IV, Section 4.01 of the Bylaws. Responsibility for financial management, bank and investment accounts and other matters of specific fiduciary responsibility is delegated to the National Treasurer of the Board of Directors in Article VI, Section 6.11 of the Bylaws.
- (b) Financial Performance Information.
 - 1. The National President, National Treasurer, National Executive Director, and the Director of Finance and Accounting shall be in regular contact concerning the overall financial performance of AYSO.
 - 2. As required, all levels of Executive Members will communicate their financial performance to their next level of AYSO management no less than quarterly.
- (c) Financial Accounts. All revenue shall be deposited into, and all expenses shall be paid from, the following financial accounts:
 - 1. Operating accounts which are non-interest bearing.
 - 2. Money Market accounts, which are interest bearing. Funds from the Money Market account may only be disbursed to the operating or investment accounts of AYSO.
 - 3. Investment accounts as recommended by the Investment Committee (as provided by paragraph (a) of Section 303; and
- (d) Petty Cash. Maintaining a petty cash fund at the Section, Area, Region level is not permitted. This is defined as cash on hand at any given time and does not include a one-time use event cash box as referenced in Appendices Section 410 of this policy.
- (e) Location of Financial Accounts. All financial accounts of AYSO shall be under the financial responsibility of the AYSO office and the National Treasurer. For operational purposes, responsibility for the on-going financial management of accounts within the operating divisions will be delegated to the respective Director/Commissioner and their Treasurer. All operating cash of AYSO shall be placed in nationally recognized, FDIC insured, banking institutions.
- (f) Account Name. All financial accounts shall follow the AYSO office approved naming convention and shall be named to match our legal name "American Youth Soccer Organization" and AYSO office address. Additional identification of the operating division can be appended to the account using a DBA or memo reference.
- (g) New AYSO Office Financial Accounts. Any new financial accounts for the AYSO office shall be opened only by the AYSO office with authorized representatives being the AYSO National Executive Director, the AYSO

Director of Finance and Accounting, and the AYSO Director of Business Operations. These representatives will be designated signers on all bank and investment accounts. These new accounts shall be established using the AYSO-preferred banking partners where possible. All accounts must be established with AYSO listed as the beneficial owner. Refer to <https://ayso.org/the-ayso-office/> to identify the directors referenced above.

- (h) S/A/R Accounts. Section, Area, Region accounts may be opened by local leadership in accordance with AYSO requirements. All Section, Area, and Region accounts must be in an FDIC insured banking institution. Standard documents are available for use in establishing these accounts in Sections 405 and 406 of this Policy. It is desired that new accounts utilize the AYSO preferred banking partners as listed on the AYSO Wiki and AYSO must be named as the beneficial owner.
- (i) Account Signers. All AYSO accounts must have an AYSO office representative or next level of AYSO executive management as an authorized representative or signer on the account. No signers on any account shall be of the same household or related by birth or marriage without explicit written approval of the Section Director.
 - 1. Section, Area, and Region Accounts that operate within the Stack Sports environment are required to set up and maintain a Merchant Identification (Merchant ID) to facilitate transactions between the Operating Division and persons in the Stack Sports environment.
 - 1. For the purpose of setting up the Merchant ID, the Executive Member of the Operating Division is required to be designated as the Beneficial Officer for the account.
- (j) Accounting Software. Section, Area, and Region accounts are required to use the AYSO digital accounting software of record. The AYSO Finance Department will assist all programs with implementation.
- (k) Receipts. All income of AYSO shall be reconciled and placed into approved AYSO financial accounts no later than 2 business days from original receipt. Use of these funds must follow AYSO National Policy Statement, Article 3, Section 3.9. Any funds received, at all levels of the organization, shall be deposited into an AYSO approved account in accordance with this policy.
- (l) Disbursements
 - 1. Cash disbursements shall only be made for the use of products or services that have been fully substantiated, documented, and approved in advance. Such expenses must be substantiated in the form of contracts, invoices, expense reimbursement requests or any other form that will provide validation of an expense incurred or a service rendered to or on behalf of AYSO, and where applicable must be supported by receipts or other confirmations that payment was made.
 - 2. Any Section, Area, or Region with a proposed contract for a duration of more than one year and all leases for fields and buildings must be forwarded to the AYSO Risk Management Department for review and approval prior to execution. The scope of such a review is to ensure there is no liability or risk to the Operating Program or the Organization. No payment to carry out any such contract may be made until a copy of the contract is reviewed, approved, and returned to the requesting Executive Member by the AYSO Risk Manager for execution by the Executive Member.
 - 3. No disbursements shall be made without proper approval and proper budget verification according to the AYSO Schedule of Limits and Volunteer Reimbursement Policy currently contained in the AYSO Reference Manual. In the event of an emergency, the disbursement shall be made only if approved by the person with budget-management authority, and the department or Section Director.
 - 4. AYSO reserves the right to recover any unauthorized disbursements.
 - 5. Authorized expenses shall be paid by check/electronic fund transfer from an approved AYSO operating account, or by AYSO's approved credit card program. Petty cash disbursements for incidentals may be made by the AYSO Accounting Department with proper documentation.

-
6. Agreements that are for more than one year in duration shall be discussed with the finance committee prior to execution and notice given to the NBOD.
 7. All sponsorship agreements are subject to NBOD approval prior to execution.

(m) AYSO Office Expenses

1. Each payment for expenses shall be in accordance with the Schedule of Limits and Accounts Payable Approval matrix.
2. Invoices and any other supporting documentation shall be reviewed for proper approval and allocated to the appropriate budget code by the AYSO Office Budget owner then final review by AYSO Accounting department and be provided upon request to each those individuals listed in paragraph 301(b)(1).
3. Prior to distributing any payment, at least one of the individuals listed in paragraph 301(g) above must review and approve the transfer and the budget code listing.
4. At no time shall a signatory sign or approve electronically his or her own reimbursement check/transfer or a check/transfer payable to a family member.

Section 302. Fiscal Year Budget

(a) General Requirements

1. The AYSO Office shall prepare, consider, and adopt a fiscal year budget for each fiscal year as provided in this section. The Director of Finance and Accounting and the National Treasurer will communicate goals and objectives for the fiscal year, as well as establish budgeting guidelines and timelines.
2. The National Board of Directors will submit an annual fiscal budget to the Executive Members at the National Annual General Meeting, predicated and based upon the set of goals and objectives for AYSO for the following fiscal year. The proposed budget shall provide a thorough and specific analysis and explanation of how the proposed amount and type of expenditure assists the Organization in attaining its stated goals and objectives.
3. All income shall be included in the appropriate fiscal year budget.
4. Player registration count shall be the basis for budgeting income from player registrations for the next fiscal year. A five-year historical count of player registration shall be included in the analysis and explanation of any proposed budget.
5. The creation of a deficit operating budget, one that assumes more expenses than revenue, is not permitted.
6. The budget shall include a line item allocating money to the Reserve and/or Investment account(s).

(b) Budget Preparation by Finance Department

1. Preparation of the AYSO Annual Budget shall begin on or about January 1 of each calendar year by the Director of Finance and Accounting and the AYSO Finance Committee.
2. The AYSO budget for the next fiscal year should be ready for National Board of Directors Approval 60 days prior to NAGM.

-
3. Once approved, the budget shall be reviewed monthly for comparison of accrued expenses to budget and deviations/projections reported to the National treasurer and NBOD.
 4. The Director of Finance, National treasurer, or NBOD may require cessation of further expense items that are not aligned with the budget until reviewed and reported on rationale for deviation. Any significant spending beyond the approved budget must be justified to the Director of Finance and Accounting and the Board Treasurer
 5. AYSO shall submit its final Annual Budget for the following fiscal year to the Executive Membership for information after approval and prior to the National Annual General Meeting (NAGM).

(c) National Board of Directors

1. The National Board of Directors shall review the proposed budget as submitted. The Board shall approve the proposed AYSO budget for the upcoming fiscal year 30 days prior to NAGM.

(d) AYSO Office

1. 30 Days prior to the NAGM, the AYSO Office shall post the approved budget to a secure site.
2. The AYSO Annual Budget approved by the Board of Directors for the following fiscal year shall be presented to the Executive Members for information at the AYSO National Annual General Meeting.

(e) Section, Area, Region

1. Sections, Areas, and Regions should create a budget annually. Once completed, the budget should be shared with the appropriate staff and Area Director or Section Director.

Section 303. Investment Accounts

- (a)** AYSO shall appoint an Investment Committee, as necessary, to establish a formal process for managing the excess cash assets of AYSO. The Committee shall be composed of the National Treasurer as Chairman of the Committee, the National President, and any other member of the Board of Directors as determined by the Chairman.
- (b)** Savings or Money Market accounts at nationally recognized FDIC insured institutions are considered approved operating and/or investment accounts. Government backed treasuries, but not derivatives of government backed treasuries, are considered approved investment accounts.
- (c)** The Investment Committee shall make its recommendations to the Board for the investment of funds as follows (listed in the order of priority):
 1. Security.
 2. Liquidity.
 3. Rate of Return.
- (d)** The Board of Directors shall vote on any recommendations for investment by the Investment Committee, regarding the nature and amount of investments.

Section 304. Records and Reporting

- (a)** Financial Records

-
1. Under the supervision of the National Executive Director, the accounting books, records, minutes of proceedings of the executive members, the Board and the Executive Committee shall be kept at such place or places designated by the Board or, in the absence of such designation, at the principal business office of the Organization. The minutes and the accounting books and records shall be recorded, approved, and stored, capable of being converted into written, typed, or printed form.
 2. All corporate financial records are kept in accordance with GAAP.
 3. Regional financial records must be maintained for seven (7) years in accordance with AYSO Standard Regional Policies and Protocols, Article Eight, Section E and federal law. This storage requirement must be fulfilled digitally.
 4. If using the AYSO digital accounting software of record, transactions should be categorized within 7-10 days from the date of the transaction, documentation should be uploaded regularly, and storage verified before destruction of the original documentation.
 - a) It is necessary to perform a month end close which consists of a review and reconciliation of the prior month's transactions within 10 days of the prior month end to fulfill our legal obligations.

Operating division financials maintained by methods outside of the AYSO digital accounting software of record should be converted to digital files (scan or picture of the paper financials and supporting documentation) and stored in such places designated and provided by the AYSO Office. Once digital files are uploaded, the physical should be properly disposed of using a shredder or other similar method. This information should be uploaded monthly during the playing season.

(b) Chart of Accounts

The Chart of Accounts will be maintained by the AYSO office staff under the supervision of the Director of Finance and Accounting. Any proposed change to the Chart of Accounts must be presented to the Director of Finance and Accounting.

(c) Reporting

1. The AYSO office will create various detailed monthly financial reports and submit to the following:
 - a) the Board of Directors.
 - b) Members of the Finance Committee.
 - c) Standing and Special committee chairs as applicable.
 - d) State Associations where AYSO is represented.
2. Financial reports of AYSO shall also be made available to the Board of Directors at each Board of Directors' meetings or at minimum quarterly and as required by applicable law.
3. National President, National Treasurer, and appropriate Executive Members, National Executive Director, Director of Finance and Accounting, and the appropriate manager responsible shall be contacted in a timely manner whenever any proposed or actual expense exceeds the budgeted amount.
4. The National Board of Directors shall provide periodic status reports regarding the budget performance of each goal and objective presented to the Executive Members.
5. The National Board of Directors shall furnish upon request an annual report to the Directors, Executive Members, and State Associations where AYSO is represented, not later than 180 days after the close of

the AYSO fiscal year. The annual report shall meet all requirements of Article IX, Section 9.05 of the Bylaws.

6. Sections, Areas, and Regions should provide regular reports to their respective boards and staff. Reports including but are not limited to income, expenses, year-to-date budget versus actual, and cash on hand.
7. Sections, Areas, and Regions should provide the current budget and current financial reports to participating members upon request.

(d) Compensation and Required Information

1. Any person providing a service and receiving compensation from AYSO must provide to the AYSO office:
 - a) The person's name, address, and social security number, EIN, or other identification number; and
 - b) Completed and signed federal and state government forms that are to be filed in accordance with applicable law.
2. Federal Form 990 and California Form 199 shall be prepared annually by the external audit firm. They will be reviewed by the AYSO Finance Committee prior to the external audit firm filing them with the IRS by the required deadlines.
3. AYSO, through its contracted payroll processing company, will provide employees with W-2 forms and submit them as appropriate within current IRS guidelines.
4. Under the direction of the Director of Finance and Accounting, AYSO will prepare and file all 1099 Forms for services/service providers, in accordance with Federal and State regulations.
5. If it becomes necessary for the operating divisions to pay for services on behalf of AYSO. Each vendor, in addition to a Paid Services Agreement, approved by the AYSO Office, will need to provide a W-9 and a Certificate of Liability Insurance naming AYSO as additional insured. For additional information see National Policy Statement 2.5.

Section 305. Audits

- (a)** All financial accounts and activities of AYSO shall be audited annually or at any time to ensure compliance with this policy and GAAP as required by applicable laws.
 1. The AYSO office financial records are to be audited by an independent, nationally recognized auditing firm contracted to perform the audit in accordance with the Financial Accounting Standards Board (FASB) No. 117 requirements.
- (b)** The reports of all audits shall be provided to the Board of Directors, Audit Committee, and the AYSO Leadership Team.
- (c)** Section, Area, and Region accounts are to be audited on an annual basis or at the time of change of the executive member, Treasurer, or bank account signer.
 1. Auditors are to be elected by the respective board at the section or area level and may be invited to audit Regions outside their operating division.

Section 306. Physical Assets and Property

- (a)** Annually by June 30, the AYSO Office under the supervision of the Director of Finance and Accounting shall prepare an inventory of its physical assets and property.

-
- (b) The master inventory of physical assets and property will be maintained by the AYSO office.
- (c) The list of inventories shall include, but not be limited to the following items, more than \$5,000. As stated in capitalization policy and amortization policy
1. A specific description of each asset, including brand name, model, and serial number of the asset.
 2. If the asset is land or structure a physical description of the condition of the asset and the address or physical location of the asset.
 3. The person, including contact information, who has physical control over the asset.
 4. The physical location of the asset; and
 5. The current book value of the asset.
- (d) Section, Area, Region Inventory
1. Each Section, Area, and Region should maintain a list of physical assets for the purpose of retaining ownership through leadership transitions.
 2. The list should be in line with the guidelines as provided in Section 306 (c) of this policy.

Section 307. Expenses and Reimbursement

(a) Expenses

1. It is expected that the Board of Directors, committees, volunteers, employees, and guests will, from time to time, incur expenses on behalf of AYSO. AYSO is responsible for providing all Board members, committees, volunteers, employees, and guests with the AYSO Expense Reimbursement Policy for expenses as provided by this section.
2. Members of the Board of Directors, committees, volunteers, employees, and guests shall be reimbursed for actual, reasonable, and proper expenditures incurred in the conduct of approved business. Board members, committees, volunteers, employees, and guests of AYSO should not be penalized nor should they profit by adhering to this section with respect to expense reimbursements as per the Schedule of Limits.
3. Expense limits and reimbursement processes are detailed by the AYSO NPS 3.1 Volunteer Reimbursement Policy.

Section 308. AYSO Credit Cards

(a) AYSO Office

1. The AYSO Office will provide authorized individuals an AYSO issued corporate credit card; The National Executive Director or AYSO office Director of Finance and Accounting may approve credit cards to be issued in AYSO's name to be used by Board members, staff members, and executive members.
2. The annual fees for the credit cards shall be paid by the AYSO office and charged to the individual Board member's program account, the program account of the staff member, or the specified individual.
3. Complete credit card accounts and statements shall be accessible electronically to the AYSO office, which shall send payments to the credit card companies on a timely basis to avoid all interest charges.

-
4. Each card holder shall be responsible for submitting properly completed documentation with receipts attached to the AYSO office within 5 days of making the charge.
 5. In the absence of an emergency situation, if the proper substantiation is not received within the 5-day period specified in subsection (d) of this section, a subsequent request to the non-reporting person, with a copy to the National Treasurer, will be made and will include notification that if submission is not received within 10 days, the issued credit card will be subject to cancellation and all card privileges will be subject to revocation.
 6. If the proper documentation is still not received within the 10-day period, the AYSO office, after notifying the National Treasurer, will cancel the credit card.
 7. Continued non-submission of proper documentation may be subject to federal reporting as non-employee compensation and backup withholdings may be applied.

(b) Section, Area, Region

1. Each Section, Area, or Region who opts to utilize the authorized AYSO credit card program shall follow the guidelines in this policy.
2. AYSO Office Corporate users must remain as administrators on all AYSO digital accounting program accounts. Executive Member and Treasurer users in each Operating Division are also required to be administrators on these accounts. All other users should be classified as members.
3. The Section, Area, or Region will provide authorized individuals with an authorized credit card. These are the only individuals authorized to use these credit cards as identified in the authorized AYSO cardholder agreement. Each authorized individual will be given a monetary allotment to use for AYSO approved transactions.
4. Complete credit card accounts and statements shall be accessible electronically and emailed to the executive member. Balances shall be paid in full by EFT monthly from the program account linked to the credit card provider.
5. Each cardholder shall be responsible for submitting copies of all receipts electronically through the credit card provider and coding transactions appropriately within 7-10 days but no more than 30 days from the date of the transaction after which time the transaction may be locked. In the event of an emergency preventing the timely submission of documentation, the person may be granted up to 60 days to process all receipts.
6. Operating Divisions cannot use the process of personal credit card purchases and reimbursement as an alternative method for using a credit card instead of utilizing the AYSO approved credit card program. Except in rare circumstances that are occasional in nature, when an AYSO approved card is not available, and/or budget/credit limitations cannot be resolved a volunteer may use a personal credit card at the time of purchase with the necessary approvals according to the Volunteer Reimbursement Approval Matrix. Volunteer use of personal credit cards for program expenses, solely for the purpose of accruing benefits, such as airline miles, is prohibited.
7. Any rewards granted to a cardholder/account within the approved AYSO credit card program must be credited to the Operating Division that accrued the rewards in the form of a statement credit on the account.

Section 309. Failure to Follow This Policy

1. If any person fails to comply with this policy, the National Treasurer, Director of Finance and Accounting and appropriate Executive members shall be notified.

-
2. The non-complying person shall be notified by the National Treasurer, Director of Finance and Accounting or appropriate Executive members, either electronically or by notice as determined in AYSO's sole discretion about the non-compliance and shall be requested to comply by a specified date providing for a reasonable period to comply.
 3. If the non-complying person fails to comply by the specified date, a second notice shall be delivered which shall verify delivery to the person. The notice shall demand compliance within 10 days after the notice is delivered to the non-complying person. The non-complying person shall be subject to suspension from all AYSO activities at that time.
 4. If there is further non-compliance, the non-complying person shall be subject to applicable law.

Section 310. Internal Review and Investigations

- (a) AYSO takes its fiscal responsibilities very seriously, including its responsibilities for oversight and protection of the financial resources of the organization and their proper use.
- (b) All persons or entities conducting business with AYSO, directly or indirectly, and others requesting expense reimbursement are required to cooperate fully with any investigation relating to the violation or noncompliance of this policy.
- (c) Cooperation includes being fully candid and forthcoming when interviewed and providing any requested records in the person's or entity's possession or to which the person has access.
- (d) All persons or entities are obligated to provide the best, most accurate and complete information. To prevent even the appearance that they are withholding pertinent information, Board members, employees, Committee members, volunteers or suppliers should avoid narrowly construing interview questions or record requests and promptly provide requested records. Even when only a general question or issue is posed, the individual should still respond with specific information they recognize as being potentially relevant.

Section 311. Matters Not Provided For

- (a) Matters not provided for in this policy shall be determined by the National Board of Directors. The Board may delegate its authority for those determinations as appropriate.
- (b) This policy is subject to change as deemed necessary by the National Board of Directors.

Section 312. Chain Of Custody for Financial Accounts

The monies on deposit at the Section, Area, and Region levels are managed by each specific level. As AYSO accounts share one Taxpayer Identification Number (TIN), the money is wholly owned by AYSO.

Part IV. Appendices

Section 401. Donation Sample Letters

Sample Donation Request Letter

Date

Name

Address

City, State Zip Code

Dear (Name):

Thank you for your interest in contributing to (community) AYSO soccer. Your donation will improve the quality of our program. Last year's contributions made up (##%) of our budget, made it possible to keep the children's registration fee low and still:

- Buy more durable uniforms and soccer equipment,
- Provide coach and referee clinics for our volunteers,
- And improve the playing condition of our fields.

This year, we expect more than (#) (Community) children and (#) parent volunteers to sign up for AYSO soccer. It is fantastic to see such a large part of the community turn out to play together. However, as before, we are depending on generous contributions from our sponsors to maintain the high caliber of our program.

Standard sponsorships are \$____. We will recognize your sponsorship by [list methods of recognition e.g., banners, logo placement on t-shirts, etc.] Also, as a token of our appreciation, we will be sending you a wall plaque with your AYSO team.

As an option, you may wish to cover the registration fee of \$_____ for a needy child. Although we will not be able to put your name on [recognition method] or send you a team plaque, we will include your name on the list of donors to our scholarship fund.

Please return the enclosed form and envelope with your donation and we'll immediately return a thank you receipt that you can use for tax credit documentation. We will also be in contact with you regarding a digital file of your preferred image or logo for recognition.

If you have any questions, feel free to call me (phone number). Thank you again for your important support of this great program!

Sincerely,

(Region XXXX)

Sample Donation Return Form

Date

Name

Company Name:

Address:

City, State Zip:

Phone:

I wish to donate: \$_____

[\$_____ Sponsor; \$_____ Corporate. \$ any amount appreciated for scholarship fund]

Please include my name on [recognition method].

or

Please allow my contribution to remain anonymous.

I have enclosed my payment.

*

I understand that my contribution may be tax deductible to the extent permitted by applicable law.

Please return this form to:

AYSO Region XXXX

Address

City, State

Sample Donation Received Letter

Date

Name

Address

City, State Zip Code

Dear (Name):

Thank you for your generous donation of \$___. AYSO is registered with both the State of California and the IRS as a tax-exempt organization. Our federal tax ID number is 95-6205398. Please save this letter as an income tax receipt.

No goods or services were received in return for this donation.

If you have any questions, concerns, or ideas for our program, please give me a call at (phone number).

Sincerely,

Name

AYSO Region XXXX

Address

City, State

Section 402. Schedule of Limits and Expense Reimbursement for MY2023

The most current Schedule of Limits can be found on the AYSO Wiki.

	SAR	AYSO Office
Travel	Discretionary Account	Operating Account
Breakfast per person	\$20 – \$25	\$20 – \$25
Lunch per person	\$30 -\$35	\$30 -\$35
Dinner per person	\$50-\$60	\$50-\$60
Mileage Rate	TBD*	TBD*
Nightly Hotel Rate	\$250-\$300 or less	\$250-\$300 or less
Roundtrip Flight	\$300/\$500/\$1000 (Local/Regional/Cross Country)	\$300/\$500/\$1000 (Local/Regional/Cross Country)
Office Supplies	Discretionary Account	Operating Account
Computer/Laptop with software	\$1000	N/A
Printer/Scanner Combo	\$125	N/A
Phone/Internet- Monthly	Discretionary Account	Operating Account
Telephone Plan (phone included)	\$125	N/A
Internet/Hotspot	\$50	N/A
Awards & Gifts** (per item)	Discretionary Account	Operating Account
Awards & Trophies	\$75	N/A
Gift Cards**	\$50	N/A

*The reimbursement rate is equal to the charitable mileage rate as defined by the IRS. Those that exceed this charitable rate may be subject to 1099-NEC for the full amount.

**Further explanation and protocol found in the Reimbursement Policy.

AYSO Office Operations Account – expenses related to training, development and travel to meetings or training events.

Discretionary Account – operating expenses related to proving soccer programs, sponsored training costs, awards and volunteer recognition.

The full AYSO Reimbursement Policy can be found in National Policy Statement 3.1.



AMERICAN YOUTH SOCCER ORGANIZATION

BE IT RESOLVED:

American Youth Soccer Organization (AYSO) authorizes its Regions, Areas and Sections that operate youth soccer programs in the United States, including its territories and protectorates, to open bank accounts using AYSO's Tax Identification number. AYSO's National Executive Director is hereby designated to provide a new authorization and complete a new Account Agreement for any change in signers on any such account and may delegate that authority to AYSO executive members as needed. Any bank where AYSO accounts are established shall be indemnified and held harmless from any loss suffered or any liability incurred by it in continuing to act in accordance with this authorization. AYSO agrees that said accounts will be utilized according to applicable laws and any deposit agreement. Said accounts may be subject to service fees if disclosed in any bank's existing fee schedule or if hereafter established. All existing and new accounts may participate in the bank's online banking services. This resolution reaffirms the existence of accounts which have been previously established on behalf of AYSO. This resolution or authorization will supersede all prior authorizations for said accounts at such time when changes in account signers are made and a completely new Account Agreement is completed.


~~(Select) President or Secretary~~
AYSO National Board of Directors
April 6, 2021
Date

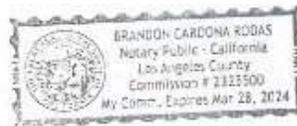
MICHAEL KARON
Printed Name

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of LOS ANGELES

Subscribed and sworn (or affirmed) before me on this 6TH day of APRIL, 2021, by MICHAEL KARON proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature: 



Contact the AYSO Finance Department for the PDF file.

Section 406. Bank Letter – Opening New Account

Contact your Section Director or AYSO Finance Department for a letter authorizing the opening of new accounts under current federal banking rules of Beneficial Ownership.

Section 407. Bank Letter – Change Signers

Contact your Section Director or AYSO Finance Department for a letter authorizing the changing of account signers under current federal banking rules of Beneficial Ownership.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
P. O. BOX 231
LOS ANGELES, CALIFORNIA 90053
February 28, 1968

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

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

95-6205398

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

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

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

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

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

This is a determination letter.

Very truly yours,

F. S. Schmidt
District Director

Internal Revenue Service

Date: June 18, 2007

AMERICAN YOUTH SOCCER
ORGANIZATION
% V.I.A.N.S.O.
12501 ISIS AVE
HAWTHORNE CA 90250

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Lankford 17-18878
Customer Service Representative
Toll Free Telephone Number:
877-829-6500
Federal Identification Number:
95-6205398

Dear Sir or Madam:

This is in response to your request of June 18, 2007, regarding your organization's tax-exempt status.

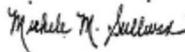
In February 1968 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Section 409. Chart of Accounts

AYSO Region Quickbooks Standard Chart of Accounts		
Account #	Account Description	Definition and Example
1000	Cash	Bank Accounts; Checking, Savings, etc. All bank accounts shall be GL codes between 1000-1299.
1300	Accounts Receivable	Money owed to Region;
1540	Prepaid Expenses	Payments made for a future season; Deposit for fields in upcoming season. Payments should be expensed in the new fiscal year using a journal entry.
1600	Payment due from AYSO Office	NPF refunds, other balances due from AYSO office; Expense Advance
1999	Undeposited Funds	Checks or cash no yet deposited at year end; Check received on 6/30, but not deposited until 7/1
5801	Assets (over \$1,000)	Fixed assets (over \$1,000) ; Storage sheds, lawnmowers, computers, vehicles
2010	Accounts Payable	Money owed to vendors or the AYSO office; Payments due to vendors for uniforms, equipment, etc received. NPF cash collected and due to AYSO office.
2150	Divvy Credit Card Payable	Money owed to Divvy Credit Card; Balance due on monthly credit card statement
2400	Deferred sponsors/contributions	Sponsors/contributions for the next membership year; Deposits made before June 30 for play that begins after July 1
2510	Deferred Registration Fees	Registration fees for next membership year; Deposits made before June 30 for play that begins after July 1
3010	Beginning Net Assets - Do Not Use	Beginning Net Assets; Do Not Use
3011	Current Net Assets - Do Not Use	Current Net Assets; Do Not Use
4005	Registration Fees	Fees paid for player registration for current membership year; Deposits for play in current membership year
4006	Registration Fee Refunds	Refund paid by the region when a player drops out; Refund checks written for players who decide not to participate
4007	Early Registration Discount	Amount charged for early registration for the current year; Deposits for play in current membership year
4008	Multi - Child Discount	Amount charged for more than 1 child in a family for current year; Deposits for play in current membership year
4009	Late Registration Fees	Fee charged to parent for registering after the season deadline.; Deposits for play in current membership year
4010	Merchandise Revenue	Revenue received from the sale of merchandise other than uniforms and t-shirts; Sales of equipment, pins, hats, etc.
4012	Merchandise Revenue - T-Shirts	Revenue received from the sale of T-shirts; T-shirt sales
4015	Training Registration Fees	Revenue received from training events; Deposits made from training receipts
4020	Tournament/National Games/Player Camp Refunds	Fees returned by tournament games/NG/camp ; Refund check written when a team/player drops out of event
4021	Tournament/National Games/Player Camp	Fees paid by teams to enter a tournament/NG or players to attend a camp; Tournament play or a region sponsored camp for players
4022	Tournament - Referee Commitment Fees	Tournament Referee Commitment Fees; Deposits paid by entered teams to cover referee obligations
4023	Tournament - Referee Commitment Refund	Tournament Referee Commitment Refunds; Refund checks written when a tourn team fulfills its referee obligations
4024	Concessions	Concessions Revenue; Sales from snack bar or concession stand or bake sale
4025	Tournaments - Vendors	Percentage of profit and/or set booth fee paid by vendors to tournament; Vendors (non-tournament operated) profit distribution or set booth fees
4027	Concessions - Packaged	Revenue received from anything that is packaged; Packaged chips, cans of soda, bottled drinks, wrapped candy, wrapped gum
4031	Cultural Exchange	Fees paid by players to be involved in cultural exchange competition; Including fees paid by foreign teams to enter a competition
4040	Fundraising - Other	Funds raised from specific events; *Varies by State, please contact The National Office
4310	Sponsors/Contributions/Donations	Contributions designated for scholarships, general donations; Corporate sponsors, company matching donations, gifts from donors
4959	Other Income	All other sources including uniform sales.; Sale of fixed assets or income from sublease of field space. Income from closed region bank accounts (Sections and Areas).
9105	Interest Income	Interest Income; Interest from bank accounts, investments
5101	Uniforms - Players - TAX PAID	The purchase of player uniforms that sales tax was paid; Costs of uniforms including screening, printing, or airbrushing of uniforms
5102	Uniforms - Coaches - TAX PAID	The purchase of coaches uniforms that sales tax was paid; Costs of uniforms including screening, printing, or airbrushing of uniforms
5103	Uniforms - Referees - TAX PAID	The purchase of Referee uniforms that sales tax was paid; Costs of uniforms including screening, printing, or airbrushing of uniforms
5104	Uniforms - Other - TAX PAID	The purchase of Other uniforms that sales tax was paid; Costs of shirts or other identifying gear for Region/Area/Section staff
5105	Uniforms - Players - NO TAX PAID	The purchase of Player uniforms that sales tax was NOT paid; Purchasing uniforms from a vendor that does not charge sales tax
5106	Uniforms - Coaches - NO TAX PAID	The purchase of Coaches uniforms that sales tax was NOT paid; Purchasing uniforms from a vendor that does not charge sales tax

AYSO Region Quickbooks Standard Chart of Accounts		
Account #	Account Description	Definition and Example
5107	Uniforms - Referee - NO TAX PAID	The purchase of Referee uniforms that sales tax was NOT paid; Purchasing uniforms from a vendor that does not charge sales tax
5108	Uniforms - Other - NO TAX PAID	The purchase of Other uniforms that sales tax was NOT paid; Purchasing uniforms from a vendor that does not charge sales tax
5111	Field expenses	Expenses related to field maintenance; Grounds maintenance, upgrades, paint, bleachers, etc.
5115	Facility/Park Fees	Fees paid to parks & rec, schools, municipalities, private owners, etc.; Field, facilities, hall or meeting room rental or lease
5130	Equipment - TAX PAID	The purchase of Equipment that sales tax was paid; Goals, nets, flags, balls, etc.
5135	Equipment - NO TAX PAID	The purchase of Equipment that sales tax was NOT paid; Purchasing equipment from a vendor that does not charge sales tax
5140	Storage Fees	Storage rental fees; Fees for renting storage bins or other storage space
5150	Trainer Payments	Region/Area fees paid to specialized trainers - policy under review*; *NBOD approved only -- contact National Office for information
5155	Payments to Playing Circuit	Fees paid to non-AYSO organizations by participating teams*; *NBOD approved only -- contact National Office for information
5200	National Games only - start up seed money	National Games only - Loan and repayment to National Office; Unique to National Games only
5205	National Games only - Business Expenses	Expenses incurred for National Office/National reps related to National Games; Travel, lodging, meals, rentals
5208	Tourn/National Games-Opening Ceremonies	Tournament / National Games; Expenses incurred at a tournament/National Games
5209	Tourn/National Games-Banners and Signs	Tournament / National Games; Banners & signs made especially for an event
5210	Tourn/National Games-Traffic Control	Tournament / National Games; Hired Police / Security expenses
5211	Tourn/National Games-Entertainment	Tournament / National Games; Contracts with companies for services rendered
5212	Tourn/National Games-ID Cards	Expenses incurred to produce identification for participants; Includes badges, badge holders, photos
5213	Tourn/National Games-Insurance	Costs for additional insurance; Special event insurance for tournaments/National Games
5220	Tourn/Player-Incentives,Trophies,Awards	Expenses related to incentives, trophies & awards; Banquets, picnics, recognition/scholarship awards, celebrations, etc.
5221	Tournament - Coaches Expenses	Expenses incurred for coaches; Coach giveaways such as t-shirts, pins, bags,
5222	Tournament - Referee Expenses	Expenses incurred for referees; Referee giveaways such as t-shirts, pins, coins, bags, meals
5223	Tournament - Other	Expenses that is not player, referee, or coach related; T-shirts, meals, beverages for volunteers,
5224	Tournament - Water, Food	Expenses for water and food for referees, staff; Tournament provides food and beverage for these volunteers
5225	Concession Expenses	Expenses incurred to generate concession revenue ; Cost of goods sold inc food, beverages, utensils, equipment rental, etc.
5226	Tournament - Medical Personnel	Expenses incurred for medical personnel ; Ambulance/Paramedic personnel, medical staff, equipment, etc.
5227	Tournament Planning Meetings	Expenses related to tournament planning ; Cost of meetings, rental, food, supplies, etc.
5228	Tournament/National Games Entry Fees	Entry Fee paid to tournaments/Games or to National Office to host tournament; Team fee for entry into event or required National Office tournament application fee
5229	Tournament/Player Camp Expenses	Additional expenses related to tournament or player camp expenses; Additional Expenses - must be spelled out in budget
5235	Merchandise Expense	Expenses for T-shirts, pins, equipment, etc. to sell; Selling T-shirts, pins balls, etc.
5239	Cultural Exchange Expenses	Expenses related to Cultural Exchange; Expenses incurred to generate cultural exchange competition
5241	Playoff Expenses	Expenses related to end of season playoffs; Facilities, equipment expenses related to hosting playoffs
5255	Ads/Social Media/Newsletter/Yearbook/Pictures	Social Media, advertising, newsletters, yearbook, photos; Advertising, social media, newsletter, Yearbook, photo expenses
5261	Fundraising Expenses - Concessions	Expenses incurred to generate concession revenue ; Cost of goods sold inc food, beverages, utensils, equipment rental, etc.
5262	Fundraising Expense - Other	Expenses incurred to generate revenue from specific events; Auctions, fund raising dinner, raffle, solicitations, door to door candy sales
5272	Awards & Trophies TAX PAID	Awards/Trophies Where Sales Tax was paid. Includes gifts.; All gift cards are not taxable, code here.
5273	Awards & Trophies NO TAX PAID	Awards/Trophies Where Sales Tax was not paid. Includes gifts.;
5274	Volunteer Recognition	Volunteer Celebrations-Events; Banquets, picnics, recognition events, celebrations, etc.
5275	Donation Expense	Expenses incurred for donations to other entities; Disaster relief , aid to other regions, sponsorships, educational programs
5431	Clinic Training Expenses - Player	Expenses related to Clinic/Training for Players; Regions provide training opportunities for players

AYSO Region Quickbooks Standard Chart of Accounts		
Account #	Account Description	Definition and Example
5432	Clinic Training Expenses - Coaches	Expenses related to Clinic/Training for Coaches; Regions provide training opportunities for coaches
5433	Clinic Training Expenses - Referees	Expenses related to Clinic/Training for Referees; Regions provide training opportunities for referees
5434	Clinic Training Expenses - Other	Other Clinic/Training Expenses ; Regions provide training opportunities for other volunteers
5702	Payments to AYSO Office - Donations	Donations to national office; Not used regularly. Request guidance from national office.
5705	Payments to AYSO Office - Sales Tax	Sales tax accruals and invoices; Payment of the National Office for sales tax invoices
5706	Volunteer Membership Program & Screening	Volunteer fees paid by region; Volunteer background checks and fingerprinting
5710	Payments to Affiliates	USYS and State Associations by teams*; *NBOD approved only -- contact National Office for information
5715	Payments to Referees (Playing Circuit)	Fees paid to referees when playing in approved non-AYSO circuits*; *NBOD approved only -- contact National Office for information
7401	Travel - Other	All other travel related expenses (hotel, car rental, airfare, individual travel meals etc); All travel expenses must have supporting documents on itemized receipts. Food expense related to conferences and meetings belong in 7430.
7430	Conferences/Meetings	Expenses incurred for travel to local region or area meetings; Lodging, transportation, meals, supplies, fees
7431	Section/NAGM	Expenses incurred for travel to Section & NAGM conferences; Lodging, transportation, meals, supplies, fees
7435	Travel Mileage	Mileage by automobile for AYSO business; Reimbursements for mileage incurred while conducting AYSO business
7515	Phone/Internet/website	Expenses incurred for AYSO phone, internet or website; Website maintenance, phone bills, internet service for AYSO use
7535	Postage	Postage expenses incurred for AYSO related business; Postage for mail-outs, advertising, etc.
7540	Freight paid for uniforms and equipment	Freight paid for the shipping of uniforms and equipment; The freight charge printed on the invoice for the purchase of uniforms or equipment
7610	Computer Software	Software and software subscriptions; Quickbooks, etc.
7625	Office Supplies	Expenses incurred for office supplies; Paper, stationary, envelopes, computers, desk supplies, etc.
7695	Miscellaneous Supplies	Supplies - all other supplies; Supply center orders, if not other expense categories are relevant; Coded items will require receipts or invoices to be sent to National Office on request
8305	Bank and Credit Card Fees	Fees incurred by region for bank accounts. Merchant Fees; Cost of checks, bounced checks, service charges, credit card merchant fees charged by use of apps like Stripe.
8595	Other Expenses	All other expenses; Coded items will require receipts or invoices to be sent to National Office on request. Closed Region expenses (Sections and Areas).

The most current Chart of Accounts can be found on the AYSO Wiki.

Section 410. Fundraising Policy

Under Construction. To be presented at a future date for inclusion in this policy.