

Program: Management	Treasurer (2½ hour workshop)	Identifier: MGT 33 Revision: 1 Page: 1 of 20 Date: 12/20/11
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Treasurer

Identifier	MGT33
Revision	1
Effective Date	December 1, 2008
Class Length	2 hours and 30 minutes

Change Summary		
Rev #	Date	Comment
	December 1, 2008	New
1	April 1, 2010	Revised to include new Chart of Accounts and related information.
2	December 20, 2011	Multiple revisions, including new Sales Tax procedures

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Treasurer

Lesson Plan Goals

To provide Treasurers' the management tools necessary to make their job easier and less tedious.

Class Length

2 hours and 30 minutes

Instructor Requirements

- 1) Management Instructor (for small groups)
- 2) Advanced Management Instructor at Road Shows (for larger groups)

Learning Objectives

- Understanding the importance of the Treasurer in the operation of a Region.
- Describing and understanding the importance of the Treasurer's position.
- To review the basic knowledge for a Treasurer to be successful.
- Discuss how to apply this knowledge to implement treasury management properly in the Region.
- Develop the understanding that this workshop is a training component, and that certification is obtained in the Safe Haven workshop (or old BASIC).

Student Skills Acquired

- 1) An understanding of the Treasurer duties and responsibilities.
- 2) Various required documentation requirements that a Treasurer must complete.

Prerequisites

None (certification through the Safe Haven[®] workshop is required).

Materials and Handouts

- Treasurer PowerPoint Presentation (for large groups)
- Workshop Roster
- AYSO Treasurer Manual
- AYSO RC Manual
- AYSO Yellow Reference Book
- Auditor Checklist

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





- Treasurer Position Description
- Budget Form
- Registration Reconciliation Form
- Reimbursement Form
- Monthly Deposit Report Form (need 2 copies for activities)
- NAP Report Form
- NAP Account Codes
- Sample Cash Receipt
- Sample Registration Form
- Samples of Support Software (optional)
- List of Regional counterparts, Area support, Section support, and National Office support (include names and contact information)

Equipment

- 1) Laptop Computer (may **not** be provided by the National Office for Road Shows)
- 2) LCD Projector (may also **not** be provided by the National Office for Road Shows)
- 3) Flip Chart
- 4) Markers

Special Instructor Notes – Treasurer Workshop

These are the icons that will be used throughout the Lesson:

-  Activity
-  Key (Critical) Point
-  Question
-  Instructor Note
-  Handout
-  PowerPoint (slide presentation number)
-  Nuts and Bolts

 **NOTE: All BOLD items must be emphasized with student confirmation**

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Small group instruction– less than 5 participants (approximately) - If giving this workshop at an Area level, a much more informal approach can be taken. The intent would be to have a workshop of all the Regional Commissioners, Registrars, Safety Directors, or Treasurers in an Area attend this workshop. Cross-training further educates the volunteer and further empowers them to complete their specifically assigned job duties.

- ❖ If you are working with a co-instructor coordinate each assigned topic with enough advance notice for proper preparation. Arrive early enough to arrange the room that best fits the venue and anticipated number of participants. (Keep in mind what room arrangements lends itself to this workshop)
- ❖ Regardless of how many Treasurers attend this workshop a roster should be passed around and a copy sent to the National Office, or managed via eAYSO.
- ❖ The first thing to do is to assess the level of experience in this workshop. Find out if you have more than just Treasurers in the workshop. If you do, tie the roles of the Treasurer together with the other volunteers in the room. Then ask how the other volunteers can support the Treasurer. No matter what level of experience is present, teach from the lesson plan.
- ❖ Make sure you have enough copies of ALL handouts, and have them collated prior to the beginning of the workshop. Pass them out as the students enter the class. Make sure each student has the quick reference guide and instruct them to have it out and ready to use.
- ❖ Prepare the room with any word strips, posters, and flip charts.
- ❖ After introductions of instructors and any housekeeping items, start with the overview and the objectives of the class with what information each student will go away with, and how that information empowers them to complete their special job tasks. PowerPoint slides numbers 2 and 3.
- ❖ Flow into the body of the lesson plan. Remember to fully discuss each bolded item. Address any and all “on task” questions before moving on in the workshop. If a question is asked that you are unsure of the answer, do not make one up that may sound correct, find out the correct answer and let the student know that you will get back to them within a specified time frame and method. If questions are being asked that are not applicable to the workshop, or are a higher level question, please refer them to their Area Director,

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Section Director, or National Office support staff. Do not spend time on these types of questions.

- ❖ Move into the balance of the lesson plan. The Treasurer has very specific duties to perform during the year. If done in partnership with the other board members and support staff, completed in a timely fashion, it will be a well run and protected program.

Larger Group workshop –between 5 and 50 participants - Send the roster around and ensure all participants sign it.


- ❖ At trainings where there are other classes available throughout the day it is important to stick to the individual lesson plan and to keep the class moving along. Make sure that you have enough copies of ALL handouts for each participant. Arrange the room so that it will enable you to present the workshop to the number of participants. Computers and LCD projectors (PowerPoint presentation tools) must be set up prior to the workshop. The use of several rosters will facilitate quicker completion and less distraction to the participants.
- ❖ After introductions of instructors and any housekeeping items, start with the overview and the objectives of the class with what information each student will go away with, and how that information empowers them to complete their special job tasks. **PowerPoint slides numbers 2 and 3.**
- ❖ Always assess the audience to make sure that it is understood that this workshop is for new Treasurers, and that what you will be covering will be basic information. However, emphasize that the other volunteer positions present support to the Treasurer and vice versa.
- ❖ Make sure you watch your time during the presentation so that you will be able to answer questions. The more participants in the workshop, the more questions you will have.
- ❖ Prepare the type of format you will use for the activities based on the projected number of participants (i.e. game based, guided participation, individual based, or group based).
- ❖ Move into the balance of the lesson plan. The Treasurer has specific duties to perform during the year. If done in partnership with the other board members and support staff, completed in a timely fashion, will be a well run and protected program. The end of the workshop should tie all the information together and provide a realistic outlook for the new Treasurer.

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Very Large Workshop - 50 or more participants

- ❖ At trainings where there are other classes available throughout the day it is important to stick to the individual lesson plan and to keep the class moving along. Make sure that you have enough copies of ALL handouts for each participant. Arrange the room so that it will enable you to present the workshop to the number of participants. Computers and LCD projectors (PowerPoint presentation tools) must be set up prior to the workshop. The use of several rosters will facilitate quicker completion and less distraction to the participants.
- ❖ Always assess the audience to make sure that it is understood that this workshop is for new Treasurers, and that what you will be covering will be basic information. However, emphasize that the other volunteer positions present support to the Treasurer and vice versa.
- ❖ Be careful with questioning with larger groups. It will be harder to stay on task and to complete the lesson plan with too many questions. However, any “on task” question must be addressed correctly.
- ❖ Prepare the type of format you will use for the activities based on the projected number of participants (i.e. game based, guided participation, individual based, or group based). It will be harder to have everyone participate in a larger group.
- ❖ Move into the balance of the lesson plan. The Treasurer has very specific duties to perform during the year and the rest of the Region is depending upon the Treasurer to perform their specific job functions.

➤ Introduction

-  **Slide 2 & 3—Course Objectives**
 - Understanding the importance of the Treasurer in the operation of your Region
 - Understanding the Treasurer’s position description, and the importance of following it
 - Review the basic knowledge a Treasurer must have to be successful
 - Discuss how to apply this knowledge to implement treasury management properly in the Region
 - Understand the forms and documents that you will need to complete
 - Understand that this workshop is a training component and that certification must be obtained in the Safe Haven workshop

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○  **Job Description**

○  **Slide 4–Why do I need to be trained?**

- ?** Question the participants on why they need to be trained as a Treasurer. Write the responses down on a flip chart or white board. After all responses are obtained, reveal the answers on Slide 4 and highlight any answers that were not given by the participants and why it is important to the program.

➤  **Slide 5–The seven mandatory positions that a Region must have.**

- ?** Question the participants and see if they can name the seven required positions. Reveal each position one at a time and explain the importance of each, especially the Treasurer.
- AYSO Bylaws require this position as one of the **seven mandatory positions** to be a Region. All AYSO Region, Area and Section accounts and assets are, by law, the property of AYSO (including discretionary accounts) and must be treated accordingly. Responsible for managing the financial affairs of the Region, create a system of financial control, and to file financial reports in order to help AYSO maintain its nonprofit, tax exempt 501(c)(3) status. The Treasurer is appointed and reports directly to the Regional Commissioner. The Treasurer may not be a member of the Regional Commissioner’s immediate family or household. A full job description is available on the AYSO website at www.ayso.org.

➤   **Slide 6–Common Acronyms Used in the Treasurer’s Job Duties (make word strips for small group presentations when the PPP is not used)**

Included in PowerPoint presentation

- **RC** – Regional Commissioner
- **CVPA** – Child Volunteer Protection Advocate
- **AD** –Area Director
- **IF** – Information Form(used for either Region, Area or Section)
- **SAI** – Soccer Accident Insurance(part of the player registration fee paid to the National Office)
- **NAP** – National Accounting Program
- **MDRF** – Monthly Deposit Report Form

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Not included in PowerPoint presentation (ask students to name others not included above, below is a partial list – there are lots!)


- **RGTR** – Regional Treasurer
- **RRF** – Registration Reconciliation Form
- **RCA** – Regional Coach Administrator
- **RRA** – Regional Referee Administrator
- **RGRG** – Regional Registrar
- **RGSEC** – Regional Secretary
- **RGSF** – Regional Safety Director

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 **Slides 7 and 8 – Key Job Duties – these are some of the key**

items that Treasurers need to do.


- Pay player registration fees timely (once again, part of this fee goes toward the Soccer Accident Insurance).
- Abide by good internal control procedures.
- File reports on a timely basis.
- Code your checks properly.
- Manage accounts receivable (revenue) and accounts payable (expenditures).
- Take the lead in preparing the budget.
- Participates in registration.
- Maintain records for five years.
- Assist throughout your annual audit.
- 1099 preparation.
- Be aware of “red flags”
- Maintain a player reserve.
 - Not less than \$5 per player
 - Not more than \$12 per player


○  **Slide 9 – Interaction and Support – explain to the participants where Treasurers can go for support (if they have questions, problems or concerns) and highlight the various levels of the AYSO structure**

- Regional Commissioner
- Area counterparts and staff.
- Section counterparts and staff.
- National Office in Torrance, CA. By calling the Finance department, you can indicate what Region you are from and need help with a Treasurer issue. You will then be directed to the appropriate staff member. You may also contact the following:

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- NAP Finance Clerk
- NAP Manager
- National Office Accounting Manager
- Controller

➤  **Slide 10 – Tools and Other Helpful Items(have copies of as many as possible to share with the students)**

- **Software** – Quicken, Money, Excel, Peachtree, E-mail, eAYSO, etc
- **Forms**
 - Monthly Deposit Report Forms (MDRF)
 - Monthly NAP – National Accounting Program Report (used to reconcile and review possible problems or violations)
 - Reimbursement Form
 - Budget Form
 - Player Registration Form (no financial information)
 - Bank Deposit / Signature Cards
 - Registration Reconciliation Form (recommended to be used at all scheduled registration events)
 - Scholarship Form (needed to balance registration information)
 - Cash receipt tracking form or book
 - Cash tally sheet (example shown on  Slide 42)
- **Manuals**
 - **Yellow** Reference Book (a must for all Treasurers)
 - **Green** Treasurers Manual (a must for all Treasurers)
 - **Purple** RC – Regional Commissioner Manual
- **Checklists**
 - Treasurer Checklist
 - Auditor Checklist
 - Budget Form
 - Player Registration Form
- **Additional Training**
 - BASIC
 - Introductory Management
 - eAYSO for Treasurer (a must)
 - Budgeting for the Regional Board
 - Regional Auditor
 - Annual Update for Treasurer
 - Excel or Quicken Training
- **Other**
 - 501(c)(3) Non-Profit Status Letter
 - Individual State Sales Tax forms (from National Office)
 - Sponsor Letters (thanks and receipts)

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Slides 11 and 12 – Setup or Open Bank Account

When opening up a checking or savings / new or existing in must be opened in the name “American Youth Soccer Organization Region ##” (or “AYSO Region ##”) with the federal ID #95-6205398

- Return checks or copies of checks with statement
- Sent directly to the NATIONAL OFFICE, not directly to the Region
- Signature Cards (*minimum 3*, not from same household and one must be the Area Director)
- One Checking / Max. Two Savings (all withdrawals two signatures and washing thru checking account, i.e. **“the NAP ‘checking account ‘or main Regional account is the conduit for all financial transactions”**)
- No Online Banking (except for viewing)
- Revised Information Form
- Check Appearance (two signature lines)



If a student states that it is not possible or feasible for the Area Director to be a signer on an account, have them contact the Controller at the National Office for further guidance.







Slide 13 on PowerPoint shows check appearance

- “AYSO Address” highlighted
- “Two signatures required” highlighted



Slides 14 through 17 – Bank Reconciliation Exercise

-  **Slide 14** on PowerPoint shows the assumptions in completing the exercise
 - No other outstanding checks prior to July 1
 - Region has one bank account
-  **Slide 15** on PowerPoint shows the bank statement for the month of July 2010
-  **Slide 16** on PowerPoint shows the books with all activity for the month of July 2010
-  **Slide 17** on PowerPoint shows the bank reconciliation process that needs to be completed o a step by step basic (see also the handouts)




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➤  **Slides 18 through 23 – Chart of Accounts** ✂

- Separate four digit code for each income or expense
- Additional two digit code for extended play programs – **before** the four digit code noted above
- Regions may use additional coding by using either a dash, after the four or six digit required code
- Required on every check
- Used on Monthly Deposit Report Form



The information presented on the PPP doesn't show the last column on the Chart of Accounts which is the example column; this is done for display purposes on the PPP. This should be noted to the students.

-  **Slide 20** on PowerPoint shows all income accounts
 - Extra Play additional two-digit coding is highlighted
 - “Registration fees” highlighted
 - Ask students to review the codes if there are any questions.
-  **Slide 22** on PowerPoint shows 1st half of expense accounts
 - Ask students to review the codes if there are any questions.
-  **Slide 23** on PowerPoint shows 2nd half of expense accounts
 - Ask students to review the codes if there are any questions.


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 **Slide 24 through 29 – Expenses including receipts**

- All expenses must be paid by check
- All expenses must be fully documented before being reimbursed
- All expense reimbursements should be properly approved before payment is issued
- A reimbursement form, although not required, is highly recommended for every Region, Area or Section
- Alcohol may not a reimbursable expense based upon the Regional Guidelines. If the Standard Regional Guidelines are adopted by a Region, then alcohol is allowed.




Slide 26 on PowerPoint shows a sample reimbursement form


-  **Slides 27 through 29 on PowerPoint shows a sample of receipts.** Review the receipts with the students for any possible problems or issues.





Slide 27- There are no problems on this sample invoice and it could be paid. Also tell the students that when they pay an invoice to mark the invoice as paid with the date and check number so that it would not be mistakenly paid twice.

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 **Slide 28**-This should not be paid since this is actually not an invoice, but a statement. Remind the participants that they only pay off of original invoices, not statements. Statements are a summary of one or more invoices that do not give the detailed description of what goods or services were received. A statement usually only references the Invoice as noted on the example.



 **Slide 29**- Explain to the students that original receipts are still required and if this was all that was submitted, it still may not be paid. The purpose or the description section of the form needs to give a little more detail than miscellaneous field expenses.

➤  **Slide 30 – Check writing** 





- Explain that checks need to be properly completed with the following information:
 - Date
 - Payee
 - Never make a check payable to cash
 - Amount (both numeric and written out)
 - NAP account code
 - Two signatures (never pre-signed blank checks – explain that by pre-signing the checks, it defeats the purpose of the two signatures). Also explain to the participants that the signers of the checks should be reviewing them for appropriateness before the checks are signed.


Please also stress that if the checks are printed by a computer to please use the largest font available. Some banks scan the check and the image becomes very small and extremely hard to read.


-   **Slides 31 through 36 on PowerPoint shows a sample of checks.** Review the checks with the participants not only for the way the check is completed by to review if the check has everything preprinted correctly.

-  **Slide 31 on PowerPoint shows a sample check** – this check lacks proper NAP account coding.
-  **Slide 32 on PowerPoint shows a sample check** – this check is printed by a computer with a very small font, other than the font, the check appears okay.


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-  **Slide 33 on PowerPoint shows a sample check** – this check does not state AYSO on the check and only has one signature. It does show a NAP account sub-coding that is acceptable.
-  **Slide 34 on PowerPoint shows a sample check** – this check has everything preprinted and completed correctly.
-  **Slide 35 on PowerPoint shows a sample check** – this check is payable to cash and it has no NAP coding.
-  **Slide 36 on PowerPoint shows a sample check** – this check only has one signature, it lacks the proper NAP account code, and it does not state “Two Signatures Required” and this could be a red flag for the description of Miscellaneous Expenses and the large dollar amount. Explain to the participants that this would be what a red flag would be. Something that just doesn’t appear right.



≡  **Slide 37–Player Registration Days** – stress the importance of the Treasurer being at all player registrations. It is also very important to have the Treasurer count and reconcile the cash with at least one other volunteer being present. ***Reiterate the point about the cash being deposited by the next business day.*** This is also the time to remind the Treasurer that player fees to the National Office are due 30 days from the registration date. There will be no invoice sent from the National Office, the Treasurer needs to log-on to eAYSO to retrieve the invoice.

-  **Slide 38–Registration Reconciliation Form** – this form is suggested only and is not required. If this form is not used, some other type of reconciliation form should be developed by the Region. Review the key aspects of the form but due to time constraints, do not go into a lot of detail.



  **Slides 39 to 41–Registration Reconciliation Activity –**

-  **Slide 39 on PowerPoint shows the assumptions** –
 - Registration date: July 3, 2010
 - Region/Area/Section: 2/D/99
 - Location: Center High School
 - Registration fee: \$80 per player (no discounts)

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-  **Slide 40 on PowerPoint shows the remaining assumptions –**
 - 150 players registered
 - 31 paid by cash
 - 78 paid by check
 - 41 used a credit card
 - Received \$350 in Sponsor funds
 - Snack bar sold \$79 worth of goods
 - Starting cash balance \$100
-  **Slide 41 on PowerPoint shows the completed form.**

  **Slide 42–Sample Cash Tally Sheet** – this is a sample of something that should be used when cash is counted, always by two volunteers.


➤   **Slide 43–Monthly Deposit Report Form (MDRF)** – the MDRF is the mechanism that is used to report the proper NAP coding of all deposits made by Regions, etc. directly to their bank to the National Office. This form should be completed every time a deposit is made and then submitted to the National Office at the end of the bank’s monthly statement period. The Treasurer should review their bank statement for the statement end date.

- All deposits should be made by the next banking day after receiving the cash
- This form captures the correct NAP account codes and other information which is very important for those States that we may have to pay sales tax in
- The MDRF should be submitted not later than the 5th day of the following month.
- Form can either be mailed, faxed, or emailed directly to the National Office


-  **Slide 44–Monthly Deposit Report Form example**
Review the various important parts of the form that needs to be completed.

  **Slides 45 through 51– MDRF Exercise 1**–This is an exercise for the participants to actually complete their own MDRF based upon the information provided. If it would work better in small groups, that can be done too.

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-  **Slide 52–5 Minute Break slide** –will automatically count down 5 minutes (every 15 seconds) for a short break. If the class is running long at this point, you can click and by-pass this slide (and the five minute break).



 **Slide 53–Deferred NAP Accounts** – a deferred account is an account that is recognizing revenue in a future period. The accounting theory is to match the revenue with the time period that it is actually to be used for. These accounts are used for registrations and other revenue that is collected prior to July 1 each year for use in a season subsequent to that date, a fall season. This can be used for sponsorship for a fall team that is also collected prior to July 1. The deferred accounts are all 2000 accounts,


- Account 2400 – Deferred sponsorships / contributions
- Account 2510 – Deferred registration fees
- Account 2511 – Deferred early discounted registration fees
- Account 2512 – Deferred multi-child discounted registration fees

This slide also illustrates the NAP account code that the Regions can use to pay the National Office for player fees for players during the next program year. Since the player fee is due 30 days after receipt by the Region of the registration fees, this account will provide the mechanism for Regions to pay this fee on time but it will be coded for the next Membership Year for the Regions. This account is:

- Account 1600 – Deferred payments to AYSO

-  **Slide 54–NAP Charts of Accounts highlighting the *deferred accounts***







 **Slides 55 through 61– MDRF Exercise 2** – This is an exercise for the participants to actually complete their own MDRF using *deferred accounts* based upon the information provided. If it would work better in small groups, that can be done too. This also provides an example on how to code an Extra Play deposit.



Slide 62–eAYSO– Electronic system of AYSO for players, volunteers and other items including Finance Monthly reports posted for Region’s use and Region’s invoice due to the National Office are posted here.

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 **Instructors Note:** please let the students know that this section is a very brief overview of the system and all Treasurers still should take *eAYSO for Treasurers*. Some of these workshops can be viewed as a webinar on the internet. Also, if the students have any specific eAYSO problems or need assistance, the eAYSO Help Desk can be contacted at 866-588-2976.

-  **Slide 63** on PowerPoint shows the main eAYSO menu and how to navigate to the Treasurer information. The example on the PowerPoint is for Regional Treasurers but it works the same way for Area and Section Treasurers.
-  **Slide 64** on PowerPoint shows how to locate and what the screens look like for the various different types of reports that are available on eAYSO.
-  **Slide 65** on PowerPoint shows how to locate and what the screens look like for the various different types of Invoices that are due to the National Office. Registration Invoices are not mailed from the National Office, but Supply Center Invoices are.

 **Slide 66–eAYSO – Dropped Players**


- Players who decide not to continue with AYSO may be entitled to a refund of all or part of their Registration Fees (consult Regional Guidelines)
- Regions are only entitled to a refund of the National Player Fee if the player never practiced or participated in any AYSO activity
- Registrar must drop the player first
- In eAYSO at: **Region>Treasurer>Process Dropped Player**

 **Slide 67–eAYSO – Dropped Players**


This slide will show what it looks like on eAYSO to navigate to where you go the claim the credit.

 **Slide 68–eAYSO – Dropped Players**

This slide will show what the form will look like after the steps are completed on eAYSO and what is mailed in to receive the credit


 **Slide 69–Regional Budgets** – You need to stress to the Treasurers that it is not their job to complete the entire budget by themselves, but it is their job to coordinate the completion of the budget. The budget is discussed in much greater detail in the *Budgeting for the Regional Board* workshop. Do highlight that the Regional budget is due to the National Office with a copy to their AD by June 1.

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-  **Slides 70 and 71** on PowerPoint show the budget form and highlight various parts of it.


 **Slide 72–Other Required Reports** – note that not every report is applicable for every Region. Some examples are:


- Sales Tax Report (also talked about on slide 73)
- 1099 information (also talked about slides 74 through 83)
- *IF* or Information Form (mentioned a few times throughout the presentation)

 **Slide 73–Sales Tax**

- Will not apply to all Regions - Depending upon State regulations
- Based upon MDRF coding
- National Office will consolidate all Regions into one statewide report
- National Office will invoice Regions or Areas for tax due


Make sure that you stress to the students how important that this is. This information is obtained from the information provided on the MDRF. Remind the students that under no circumstances should they be contacting their State taxing entities or completing any returns and submitting them directly to the State taxing entities. Since AYSO is one national organization, all returns and contacts should only come from the National Office.

 **Slides 74 through 83–1099 Reporting** – is the method to report to the Internal Revenue Service income received by independent contractors. Since AYSO is one entity, the National Office compiles each Region's 1099 information for inclusion in the organization-wide 1099 submission. ***Each Region must provide the 1099 information to the National Office by January 10 after the end of the reporting year. Failure to provide this information could jeopardize AYSO from keeping their nonprofit tax status.***

 **Slides 74 and 75–Independent Contractors** – the specific requirements of who is an independent contractor as defined by the Internal Revenue Service as it pertains to the 1099 forms is discussed.


 **Slides 76 and 77–1099 Form** – an example of an actual 1099 is shown.

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 **Instructor's note:** Since the Regions do not prepare the actual 1099 Form, since they are prepared by the National Office, don't spend a great deal of time reviewing the actual form.


≡  **Slides 78 through 80–National Office Required**

Information – these slides will explain the information that is required to be submitted to the National Office in order for them to complete the 1099 Form on a timely basis. All of the information is due to the National Office no later than January 10 following the end of the preceding year. The information is required to be in an Excel spreadsheet format.

 **Slide 81–W-9 Required Information** – this slide explains the information that is required to be obtained from the independent contractor by using a Form W-9.

- Vendor name
- Trade name, if any
- Type of entity; individual, partnership, etc.
- Address
- Social security number or employer identification number
- A signed and dated form

 **Slide 82–W-9 Blank Form** – this slide shows what a 1099 Form looks like.

 **Slide 83–W-9 Completed Form** – this slide shows what a completed 1099 Form looks like. The slide also highlights the various fields that need to be completed. It should be stressed that this is a required form by the Internal Revenue Service and if a Region has an Independent Contractor that is unwilling to complete the form, that Region should contact the National Office for assistance.


≡  **Slide 84–RED Flags**– review with the participants what a Red flag is


and that it may represent warning signs or of potential larger problems or issues that may be occurring in the Region. If any of these type red flags are noted, contact their RC or AD. Make sure they do not accuse other volunteers of any wrongdoings. Some examples of red flags may be:


- The Region is running out of money

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- The Region's checks are bouncing
- Accounts are being depleted with no reasons
- Suppliers are complaining
- The Regional board is not receiving financial updates or reports
- Fundraising activities are in question.
- There are uncoded items on the NAP reports

- ≡  **Slide 85–Conclusions** – Explain to the participants that the role of the Treasurer is one of the most important roles in their Region or Area.
- You need to manage, control and facilitate all financial aspects of your Region.
 - You ensure that players covered by SAI.
 - You need to complete required forms.
 - You control the financial history of your. Region.
 - AYSO is one entity!
 - You protect the KIDS MONEY!!

- ?  **Slide 86–Final Exam** – This is actually something that whole class participates in. Review some of the key points with the participants. The PowerPoint reviews some of the key areas such as:
- Cash reconciled with two volunteers.
 - Deposit funds the next banking day.
 - No deposits directly to savings account.
 - Review monthly reports for proper NAP account coding.
 - Send players fees and other payments to the National Office within 30 days.
 - Download your reports from eAYSO.
 - 1099 information is due on January 10.

- ≡  **Slide 87–Closing** – thank everyone for attending and mention other classes to continue the Treasurer education process.

Also, remind the participants of other financial courses that they should consider taking that were mentioned earlier in the class:

The eAYSO for Treasurers workshop is a must for all Treasurers, old and new. It will provide the Treasurer the basic framework on how to use eAYSO to better manage their Regions.

Budgeting for the Regional Board describes how each board member fits into the budgeting process and they will learn how to determine their budget for their area of responsibility.

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Regional Auditor is designed specifically for those volunteers that will be performing audits, but it is also a good tool for Treasurers to help them create a good system of financial controls in their Region to help safeguard the assets of AYSO.