



**Arizona Interscholastic Association, Inc.**

# **Operations Handbook**

*AIA Executive Board Approved  
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**7007 N. 18<sup>th</sup> St  
Phoenix, AZ 85020-5552**

**P: 602-385-3810**

**F: 602-385-3779**

**[www.aiaonline.org](http://www.aiaonline.org)**

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# AIA Operations Handbook

## Fiscal Operation Procedures

The *AIA Operations Handbook* provides the standards and guidelines for all fiscal operations incorporating generally accepted accounting principles, and improving governance and transparency. The AIA Operations Handbook applies to all AIA operations, including but not limited to, conference executive committees, region committees and all parties who request payment from the AIA. Failure to submit accurate information could endanger the AIA tax-exempt status. All financial information must be in line with IRS regulations governing tax-exempt 501(c) 3 organizations, generally accepted accounting principles, AIA audit standards and AIA Bylaws.

## Region and Conference Committee Procedures

- **Budgets**
  - **Budget Forms:**
    - Budgets must be submitted by May 1st for the next fiscal year.
    - Fiscal year is from July 1 through June 30.
    - ALL Region / Conference activity must be submitted by June 1 to be included in the current fiscal year reconciliation.
    - All Region/Conference Budget forms must clearly identify Region/Conference affiliation.
    - All Region/Conference Budget forms must denote who created/submitted data.
    - All Region/Conference Budget total revenues and expenses must balance.
    - Must be submitted electronically to the AIA Finance Dept using AIA form.
- **Region/Conference Expenses**
  - Procedure for payment and/ or reimbursement of expenses incurred by Region/Conferences:
  - Generally accepted accounting principles require support documentation for all payments/reimbursements.
    - Invoices submitted must be reviewed and signed by authorized representative of region/conference.
      - This authorization signifies that the expense is true, valid and accurate.
    - Invoices/bills submitted to the AIA will be:
      - Reviewed for compliance
      - Approved for payment if compliance is met or returned to region/conference for proper compliance
  - Statements (as summary of invoices) are not sufficient for payment. Any statements submitted must be accompanied by invoices listed on statement.
  - Region/Conference representative must keep a copy of all invoices submitted. The AIA will be issuing payments on behalf of the region. Full accounting of income and expenses for budget and year end reporting purposes must be maintained at the region/conference level.
  - All requests for payments/reimbursements must be submitted using the AIA Universal Reimbursement form submitted with receipts.
- **Documentation Procedures**
  - All **original receipts or legible copies** must be submitted with all reports, such as reimbursement claims and tournament income and expense reports.
  - **Retain a copy of all** reports/documents/receipts submitted to AIA office for a minimum of six years.
  - Utilizing the AIA Universal Reimbursement form.
    - Indicate: Date, Event, Name/Vendor, Description, Dollar Amount.
    - Add narrative to form for clarification if needed.
- **Fiscal Accountability & Responsibility- All Conference/Region Chairs must attend!**
  - Mandatory In-Service classes will be held in order to ensure:
    - Consistent and accurate reporting and tracking of revenue and expenses.



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- Fraud prevention and identification.
- Form and template education.
- Question & answer opportunity.

## Tournament

- **Workers – Tournaments/Events**
  - In compliance with relevant IRS Code, **every individual who is paid** from tournament proceeds must provide his/her NAME, SOCIAL SECURITY NUMBER (SS#) AND ADDRESS.
  - Tournament Director must ensure that names and social security numbers are obtained and written legibly.
  - All tournament-related employees are covered by Worker's Compensation Insurance.
  - All tournament-related workers are in the Unemployment Insurance Program "Casual Labor" category; therefore, are not eligible for unemployment benefits.
  - For Police Officers – document which department affiliation if no SS# is provided.
  - All recipients of cash payment *must* sign payment form.
  - Non-compliance will result in non-payment.
- **Contract and Sponsorship Negotiations**
  - A state or region tournament director or other representative may not negotiate fees or contractual agreements of any kind with any school, university or other organization.
  - Contracts may only be negotiated and signed by the AIA Executive Director or designee.
  - Contracts must be submitted no later than 2 weeks prior to the event.
    - Steps for contract approval are as follows:
      1. Identify tentative region tournament site (if assistance is needed, AIA staff will assist regions in finding a site).
      2. If there is no contract or agreement, please confirm site with AIA tournament coordinator (AIA TC) of that sport for information purposes.
      3. If there is a contract please forward to the AIA TC of that sport for review and processing.
      4. Contract will be reviewed by AIA staff and legal counsel.
      5. If correction or changes need to be made, AIA TC will coordinate changes with venue/vendor, region contact and AIA.
      6. Once contract/agreement is reviewed and approved, contract will be executed by AIA administrator and returned to venue, region rep and kept on file in AIA office.
      7. AIA office will coordinate insurance coverage/needs.
- **Programs and Souvenirs**
  - The AIA member schools have an exclusive contract with Kukulski Brothers to provide programs, souvenirs, tee shirts, and photography, etc. at all AIA tournaments.
  - No other vendors will be permitted to sell merchandise at AIA tournaments without prior approval from the AIA.
- **Concessions**
  - At events conducted at AIA member schools, those schools normally provide concessions with proceeds going to the appropriate campus group.
  - For concessions at off-campus sites please contact the AIA Office as arrangements may have been made.



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- **Regarding all cash receipts & tickets for tournaments:**
  - Ticket rolls are issued and signed out by numbers printed on tickets.
  - Ticket Seller and Ticket Taker must not be the same person.
  - No checks are to be accepted at the gate for tickets.
  - All unsold tickets/rolls must be returned to the AIA Office properly identified.
  - All cash receipts for ticket sales must balance to the number of tickets utilized at an event. If not in balance, narrative explanation must be entered on report.
  - Each spectator buying a ticket must surrender that ticket to ticket taker who must then tear it in half and retain half.
  - Any discrepancy in the cash deposited and the corresponding number of tickets used (i.e. sequence numbers used/missing) will be charged against the host school.
  - This charge will be assessed against the year-end credit/refund of AIA dues.
  - This is to assure accountability of all tickets and cash received at AIA sanctioned events.
  - Outside auditors may review hosting tournament sites on an unannounced basis
  
- **Passes - AIA**
  - Each pass holder must show a picture ID that matches their name on the pass
  - Both pass holder and guest sign in
  - Send utilized pass sheet(s) in with returned tickets for accurate accounting of attendance
  - Pass Sign in sheet online at: [http://www.aiaonline.org/athletics/budget\\_expense.php](http://www.aiaonline.org/athletics/budget_expense.php)
  
- **Media Credentials – AIA**
  - All members of the media must be approved by the AIA to cover the event. If not on the Approved Media List, the media member must fill out the Media Credential Form
  - The Media Credential Form, definition of a Media Agency, and the AIA Approved Media List are available online at: [http://www.aiaonline.org/news/press\\_center.php](http://www.aiaonline.org/news/press_center.php)
  
- **Expense/Revenue Accounting**
  - The Tournament Director is responsible for all tournament related revenue and expense accounting. The Tournament Income/Expense Report (TIER) is required before payment can be made to the Tournament Director.
  - Utilize authorized Tournament Income/Expense Report (TIER) and supplemental forms. (Tournament Budget forms, AIA Universal Reimbursement Form). Fill in completely and itemize as directed.
  - The TIER *must be* submitted electronically via email to the AIA Finance Department.
  - The tournament sport, gender, conference, region, date and any other level/round must be clearly noted. (Must be entered on TIER *Summary* tab).
  - All adjustments to gross revenue dollars must be substantiated with documentation and noted on TIER.
  - All other revenue submitted must have supporting documents clearly delineating the source of the revenue if other than gate receipts.
  - Tournament Directors will follow the “*State and Region Tournament Compensation*” as stated in the AIA Operations Handbook. The tournament worker fees are listed. The payment amounts have been set by state tournament directors and approved by the AIA Finance Committee (comprised of members of the AIA Executive Board and Conference Presidents). No changes are to be made without AIA authorization.
  - Request Start up funds (if necessary) using the AIA Universal Reimbursement Form. Note on form if check will be picked up or mailed. If mailed, allow ample lead time.
  - State on TIER if start up funds were used. This cash must be included in deposit.
  - One form per game; do not combine single events on one TIER.
  - The TIER will accommodate multi-day events using the additional day ticket sales tabs.
  - A multi-conference or multi-region tournament may use one TIER.
  - TIER must be filed for all events whether profit, loss or non-revenue generating. This is the only way the Tournament Director can be paid.
  - All worker payments, either cash from gate receipts or AIA issued check must be entered on the respective tabs on the TIER.



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- All net proceeds are to be deposited in the designated AIA deposit only account. Deposit slips will be included with ticket packets. *Event data must be written on deposit slips.* This will be matched up to electronically submitted TIER.
  - Account for and return all unused tickets to AIA office. (See ticket procedure).
  - If no tickets are sold, notation must be made on TIER Summary page.
  - If a school advances to the next round of the tournament, (different site or different day), different color tickets will be provided by the AIA Office.
- **Expense Tracking – Personnel**
    - Mileage Reimbursement – all mileage must be clearly documented by starting point, destination, date, event, total miles traveled.

### Travel

Travel expenses are reimbursable on a per diem basis (not on a cost reimbursement basis unless previously approved). The per diem rate is based on location and travel. Tiers have been established based on cost related to food, travel, and incidentals in that location.

1. Personal Vehicle Mileage Reimbursement: **55 cents per mile effective 1/1/09 per IRS.**
  2. Lodging Expenses will be on a pre-approved basis.
  3. State/City Per Diem Reimbursement Charts (Requires overnight stay).
- Any expenses that are outside of this plan will be addressed on a case by case basis, within the provided guidelines and approved through the AIA established approval process.
    - Expense Reimbursement – all personal expenses (where per diem is not applicable) for AIA related activities must have original receipts or legible copies submitted. All items must be clearly documented with date, amount, event, description, name, and signature.

### Reimbursement Tier Charts

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
Breakfast	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00	\$12.00
Lunch	\$10.00	\$11.00	\$13.00	\$14.00	\$16.00	\$17.00
Dinner	\$17.00	\$20.00	\$22.00	\$25.00	\$27.00	\$30.00
Daily Total	\$34.00	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00

State	Primary Destination	County	Tier
Default Rate in Arizona	All cities not listed below	All counties not listed below	1
Arizona	Grand Canyon/Flagstaff	Coconino (except the city limits of Sedona)	2
	Kayenta	Navajo	4
	Phoenix/Scottsdale	Maricopa	5
	Prescott	Yavapai	6
	Sedona	City Of Sedona within Yavapai & Coconino Counties	6
	Sierra Vista	Cochise	1
	Tucson	Pima	3
	Yuma	Yuma	1
Out-of-State	Out-of-State	Out-of-State	6

