



M e r c e r I s l a n d F C
S e l e c t T e a m
T r e a s u r e r
H a n d b o o k

Updated 6/9/2022

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TABLE OF CONTENTS

1 TABLE OF CONTENTS

2 BANK ACCOUNT INFORMATION

3 TEAM BUDGET

3-4 TEAM FEE PAYMENTS

5 FUND RAISING, SURPLUS TEAM FUNDS, GUEEST PLAYERS, COACH FEES

6-8 EXPENSE REIMBURSEMENTS FOR COACHES

9 GIFT GIVING POLICY

10 APPENDIX

BANK ACCOUNT INFORMATION

MIFC has arranged with Umpqua Bank's Mercer Island Branch to open and maintain a checking account for each team. The bank has been given copies of the MIFC Bylaws, letter of 501(c) 3 tax exempt status, Federal ID number, and meeting minutes. They have also been given the name of the treasurer for each team. When you go to open your account or you need to change signers on an existing account, you should complete the Umpqua Customer Information Sheet (this form will be separately emailed to you) and bring it with you. Please call or email Kelsey Drago, our contact at Umpqua, to set up an appointment prior to going to the bank. You will need to have your driver's licenses as a form of identification. The Mercer Island branch of Umpqua is the only branch that has authority to assist with the administration of our account.

Kelsey Drago Personal Banker Umpqua Bank – 7803 SE 27th St Ste 170, Mercer Island 98040
(206.694.1400 kelseydrago@umpquabank.com)

If the team bank account is not currently at Umpqua, please contact David Bunker
(david_bunker@hotmail.com) to discuss.

The team name should be on the checks, but not the coach – for example – “MIFC B08 Maroon”. Do not put any age reference such as “U12” on the account as this changes from season to season and can make continuing the account from season to season difficult. The club's address should be used on the checks, but the treasurer's address can be used as the contact address for the bank. This way the checks and the account can be used year after year even if the treasurer job changes hands. All the new treasurer needs to do is change the mailing address and signer on the account – the rest stays the same.

TEAM BUDGET

Each team should prepare a budget at the beginning of the season and review it with the parents and coach. It is important to have parental “buy in” of the budget. At the end of the season, a report should be prepared showing how actual costs compared to the budget and a copy of that should be emailed to each of the parents

As soon as the team is formed a budget needs to be created by the treasurer for the team for the year. Work with your coach, trainer and team manager to gather the necessary information to create the budget. This budget can be done in any variety of ways. Most are done in excel.

The following items needs to be discussed for inclusion in the budget:

Tournament registration fees

State Cup – registration and field expenses are not part of the MIFC registration fee and need to be included in team fees. It is anticipated the state cup fee will be approximately \$500.

Coaches travel costs for tournaments – overnight and/or mileage/food

Training gear – bibs/team balls/cones etc.

Goalkeeper gear (this is only a team expense for those teams without a designated goalie – when a team has a designated goalie these items become the players responsibility)

Team website, First aid kit

Instabench, Canopy

Team Dinners/team bonding activities

Coaches gifts (holiday and end of year)

Holiday and/or end of year team party(s)

Lamination of player cards/other miscellaneous

Some of these items may need to be purchased one year and then are “owned “by the team for following years – e.g., canopy/Instabench/balls

Once these expenses are set, then the total expense will be divided by the number of players on the team resulting in the player assessment.

Sample Budget for 2018-2019 (see attached exhibit A)

You should work with your team manager and coach to fine tune these numbers to fit your team.

TEAM FEE PAYMENTS

The expenses covered by the Team Budget are very front loaded. For that reason, you should communicate to the parents that the Team Fees should be paid within the first month of the season, if possible.

Establish practices for collection of team fees;

- Full payment with one check

- Installment payments with 2 or 3 post-dated checks that can be deposited over 3-4 months.
- Set up zelle directly with the bank account so people can send electronic payments either in a lump sum or payment plan.

It is important that families stay current with their payments. Occasionally you may run in to a situation where someone starts to fall behind on their payments. Work with that family to set up alternate payment terms. If the Team Treasurer feels like they have exhausted all options to encourage a family to remain current on their team dues, contact the MIFC Treasurer.

SEASON REGISTRATION PAYMENTS

The registration fee can be paid online on the MIFC website (via registration at MIFC.org).

Families can also pay by check. If a family chooses to pay by check, the full amount (\$1,350 select year; \$1800 full year for 2022/23) must be received before a player can be rostered.

Payment by check is made payable to MIFC and should be mailed to the Club's PO Box (PO Box 113, Mercer Island, WA 98040). If questions arise regarding refunds due to moving, injury, program refunds or quitting the team, please direct families to the MIFC website for the MIFC Refund Policy. The MIFC Treasurer must approve and will establish the pro-rated fee, if applicable.

COSTS PAID BY MIFC

The below list is not comprehensive but does provide an overview of the major costs paid for by the Club.

- Coach fees, through league play and post-season (state cup, indoor, winter practices)
- League entry fees
- WYS & EYSA player fees
- Fields and lights for regularly-scheduled practices, and League games
- Referees for League games

FINANCIAL ASSISTANCE: CLUB REGISTRATION FEES AND TEAM FEES

CLUB REGISTRATION FEES and TEAM FEES - MIFC provides a number of "scholarships" that cover a portion of the Club Registration Fee. Scholarships are based on objective financial guidelines, including income at or below eligibility for free and reduced lunch fees. Scholarship funds will be provided as a credit to the players Registration Fees and to the team fund for any team fees. Please see all related Scholarship Information on the MIFC website.

Requests for financial assistance must be submitted on a timely basis, however, if a member's financial situation changes mid-season, we encourage these families to complete and submit the MIFC Financial Assistance Form found on the MIFC website.

All requests and discussion of financial assistance should be kept confidential and referred to the club's treasurer.

If you have any questions or would like additional clarification, please do not hesitate to contact the David Bunker, MIFC Treasurer.

FUND-RAISING

If your team does any fundraising be sure to inform the MIFC Treasurer.

Any money received by the team may only be used to offset all teams fees for tournaments, travel, etc and should not be used for individual players registration or team fees.

YEAR END SURPLUS OF TEAM FUNDS

Occasionally, Treasurers will have a financial surplus at the end of the season. The Treasurer should communicate this to the team and discuss options on how to handle the surplus. Possible options include any one or a combination of the following: Donations to the MIFC Scholarship Fund, paying each family a "share" of the surplus, rolling the funds over into the following year, paying those non-returning players their share and rolling over the remainder. If a team finds a solution not listed here – please let the MIFC Treasurer know.

GUEST PLAYER

There is a fee for each guest player in a tournament. This fee may be paid either by the team or by the guest player, though most teams cover this cost. If the guest player does pay the fee, these payments should be submitted to the MIFC Treasurer with a note indicating the player's name, tournament name, and the team they are guest playing for.

STATE CUP TOURNAMENT ROSTER ADDS

Players may be added to the team roster to play with the team for State Cup. There is a registration fee for these players added for the State Cup. This fee may be paid either by the team or by the player. The Registrar needs to be aware of any roster changes during the year.

GUIDELINES REGARDING COMPENSATED COACHES AND TRAINERS

Nature of Relationship

The coach or trainer is an employee of the club and assigned to MIFC teams based on expertise, scheduling concerns and need.

EXPENSE REIMBURSEMENT

The following section articulates MIFC's policy with regard to the reimbursement of travel expenses incurred by coaches in the course of travel to games and tournaments. It establishes the parameters under which teams are authorized to reimburse MIFC coaches for allowable expenses.

The purpose of this section is to provide objective guidance to coaches and teams with regard to the nature of and manner by which travel expenses incurred by MIFC coaches may be reimbursed.

In general, coaches are expected to travel with their teams and to do so as efficiently as possible.

REIMBURSED EXPENSES

Mileage Involving Use of Personal Automobile

Business use of personal automobiles may be reimbursed at the current IRS standard business mileage rate. The current rate for 2022 is \$0.585 per mile.

Business mileage reimbursement is calculated as total mileage traveled outside of the base mileage area. Base mileage is defined as a 50-mile radius from the intersection of I-90 and State Route 405. Some key distance markers:

- To the north, on I-5 the 50 mile radius is on the county line between Snohomish and Skagit counties, just south of Conway. Approximately 0.5 mile south of the Exit 218, the Milltown Rd/Starbird Rd exit.
- To the south on I-5, the 50 mile radius is Exit 105 A/B in Olympia.
- To the east on I-90 East, the 50 mile radius is approximately 1.5 miles west of Exit 70, Easton.
- To the west, the 50 mile radius is approximately the summit of Mt. Washington in the Olympic range and includes all of Kitsap county and most of Mason county.
- Example: A coach drives his personal automobile to Portland for a game. The distance outside the base mileage area to Portland starts at Exit 105 on I-5 in Olympia. The coach's odometer at this point reads 42,513 miles. Upon returning from Portland, when the coach passes by Exit 105 in Olympia, the odometer reads 42,768. The reimbursed mileage outside the base mileage area is: $42,768 - 42,513 = 255$ miles.

Base Mileage Area – 50 mile radius from the intersection of I-405 & I-90

Fuel, maintenance, and depreciation associated with using a personal vehicle for business purposes are all included in the IRS standard business reimbursement rate. Therefore, fuel, maintenance, or depreciation expenses in this category are not reimbursed.

Hotel

Hotel lodging associated with overnight travel may be reimbursed. Lodging must be at the hotel where the team is staying or one nearby with comparable rates.

Allowable expenses associated with hotel lodging include:

- The actual room rate and associated taxes.

- Internet access fees if not provided as part of the room rate.
- Parking fees not associated with valet parking.
- Lodging arrangements must be authorized through the team travel coordinator or the team treasurer.
- Personal costs incurred during the course of a hotel stay are not reimbursed. Examples include:
 - Room upgrades
 - Telephone calls on the in-room phone
 - On-demand movies
 - Room service (subject to the business meal allowance)
 - Valet parking (unless that is the only parking method available)
 - In-room honor/mini bar
 - Laundry
 - Any expense for alcohol, including room service or bar tabs
 - Hotel spa/health club charges
- The cost of alcohol and/or tobacco products is not reimbursed.
- If a free meal is provided as part of a hotel package, the coach should take advantage of the opportunity when reasonable to reduce expenses for the team.

NON-REIMBURSED EXPENSES

In general, expenditures of a personal nature, unreasonable or excessive expenses, those not specifically related to the conduct of MIFC business and those not specifically covered in the preceding sections of this policy are not reimbursed.

Any expense not defined within this policy that a coach expects to submit for reimbursement must have prior approval from the team treasurer before being incurred.

The following are indicative of the type of expenses that will not be reimbursed:

Personal services

- Cash tips
- Personal entertainment
- Unnecessarily excessive costs (e.g., very expensive restaurants or exclusive hotels)
- Fines for traffic or parking violations

- Laundry expenses
- Meal expenses not directly related to MIFC business
- Expenses incurred in connection with personal business
- Insurance for personal car
- Cost of cellular telephones and monthly access charges
- Theft of personal property, including articles stolen from a personal car or rental car
- Any estimated or unexplained expense.
- Expenses incurred by family members who accompany coaches on travel

GIFT GIVING POLICY

OVERVIEW

This section articulates the club's policy with regard to gift giving to coaches by teams and/or the club itself. It is the policy of the club that a coach may not accept gifts from the team with a fair market value worth more than \$150 per gift, and not to exceed \$300 in a season. While not intended by the gift-giver, gifts to coaches in excess of \$150 may have the appearance of improperly influencing decisions, creating inequities within and among the club's teams and coaches, and compromising the club's compensation practices and/or reporting requirements.

ENTITIES TO WHOM THIS APPLIES

Coaches, teams, parents, players, vendors, fellow MIFC coaches and employees, or any others wishing to donate a gift to an MIFC coach or employee.

SPECIFIC GUIDANCE

Under no circumstances is gifting to be undertaken as a mechanism to supplement a coach's salary.

The value of gifts given by the team must be \$150 or less per gift and cannot exceed \$300 for an entire season.

Coaches may not accept gifts for travel, housing, admission, or food if they are performing the duties of a coach at a team event. Reimbursement for travel expenses is governed by the club's policy on expense reimbursement for coaches.

Coaches may accept gifts from the club or team in the following life events. The amount of any such gift is limited to \$100:

Wedding - Birth of a child - Death in the family

This policy does not apply in the case of significant life events such as illness or tragedy, requiring resources well beyond the \$150 threshold, in which the club and/or its teams mount a broad campaign to provide support for a coach and/or the coach's family. This type of largescale fundraising may be mounted with board approval.

APPENDIX

BOARD MEMBERS Visit website: www.MIFC.org

TREASURER: David Bunker – davidbunker@hotmail.com

VP of Select: Tej Sood – tsood@anthempres.com

REGISTRAR: Stephanie Wyss - mifc.select.registrar@gmail.com (206) 832-6458

FIELDS COORDINATOR : Lis Larkin - lsquared85@live.com (425) 495-9002

CLUB PRESIDENT: Greg Snyder - greg.snyder@comcast.net

MIFC MAILING ADDRESS: MIFC PO Box 113 Mercer Island, WA 98040

MIFC Tax ID: