

*VHSL Financial
Policies
and
Procedures
Manual*



TABLE OF CONTENTS

	<u>Page Number</u>
Foreword	1
Financial Objective	2
Financial Administration	3
Financial Responsibility	4
Fiscal Year	5
Accounting System and Software	6
Financial Reports	7
Audits	9
Internal Controls	10
Employee Status	11
Bank Accounts and Investments	12
Record Retention	13
Budgets	14
Annual Membership Fees	15
Operating Reserve	16
Fixed Assets	17
Cash Receipts	18
Contributions	19
Delinquent Receivables	20
Borrowing	21
Chart of Accounts	22
Timeline Schedule	24
Spending Authority	25
Accounts Payable	26
Travel Reimbursements	27
Tournaments	28
Appendix A: Record Retention Schedule	36
Appendix B: VHSL Financial Forms	37
Appendix C: VHSL Fee Schedules	38

VHSL FINANCIAL POLICIES AND PROCEDURES MANUAL

FOREWORD

This Virginia High School League's (VHSL) Financial Policies and Procedures Manual is a user-friendly document containing the processes for financial management of the VHSL in fulfillment of its mission. The manual supports the policies of the Executive Committee and the internal operations of the VHSL and establishes internal controls over financial resources. The executive director and the chief financial officer are responsible for its development, implementation and monitoring.

This manual is intended to serve as a guideline for each staff member in the conduct of their financial responsibilities to the VHSL. Policies and procedures in this manual are subject to change upon approval by the executive director and the chief financial officer. If any questions arise to the policies and procedures outlined, these questions shall be directed to the executive director or chief financial officer.

FINANCIAL OBJECTIVE

This manual is the governing document relative to the financial operations of the Virginia High School League (VHSL). These policies and procedures apply to all operating entities of the Virginia High School League. Applied consistently and uniformly, the financial object of timely and accurate financial reporting will be achieved. All district and region treasurers should familiarize themselves with the procedures in this manual. They are responsible for ensuring their district's and region's compliance with VHSL's financial policies as well as applicable accounting standards and IRS laws, rulings and regulations.

FINANCIAL ADMINISTRATION

The Virginia High School League is the only legally recognized entity in the Commonwealth of Virginia and is comprised of three (3) operating divisions - district level, region level and state level. While the districts and regions are operating entities of the Virginia High School League they have no separate legal standing. Section 9-4-1 of the Virginia High School League's by-laws grants the district and regional offices of the Virginia High School League financial autonomy regarding the utilization of funds that they retain from their athletic contests. However, all funds held in district and regional accounts remain the legal property of the Virginia High School League and must be accounted for on a consolidated basis for financial reporting and tax filings.

FINANCIAL RESPONSIBILITY

VHSL adopts all applicable Generally Accepted Accounting Principles (GAAP), Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) accounting regulations applicable to non-profit entities for financial reporting. Strict compliance with IRS laws and regulations is mandated in order to protect the tax status of the Virginia High School League as a non-profit tax exempt 501(c)(3) corporation.

FISCAL YEAR

The Virginia High School League operates on a July 1 through June 30 fiscal year.

The current fiscal year is determined by the year that contains the June 30 date at the end of the fiscal period, e.g. Fiscal Year 2009 (FY 2009) is the period July 1, 2008 through June 30, 2009.

ACCOUNTING SYSTEM and SOFTWARE

VHSL's accounts and records are maintained on an accrual basis of accounting rather than the cash basis of accounting. This method provides for invoicing items with a credit to income and recognizing accounts payable with a debit to expense. Under the "all inclusive" approach all assets, liabilities, revenues and expenses are reflected as a part of the League's financial statements. In order to achieve this, all VHSL affiliated entities are to utilize the same accounting basis in order to provide for the consolidation of financial records.

In order to facilitate consolidation of the financial data from districts and regions, and to maintain independent accounts, VHSL has chosen QuickBooks Pro as the official software for the League's fiscal treasurers. All district and regional treasurers should utilize this software's functions so they can properly prepare and report financial data. The basic principles governing software usage must be followed including training, system operation and security.

All treasurers will begin using QuickBooks Pro version 2006 effective July 1, 2006. Any upgrades to or changes in software must be approved by the chief financial officer in advance.

FINANCIAL REPORTS

The financial statements that are prepared at the district and regional levels have been classified into two categories: external and internal.

External financial statements are financial statements that have been produced in accordance with generally accepted accounting principles. These statements are the "official" statements of the district, region or state organization, and are subject to annual audit. They report the assets, liabilities, equity, income and expense of the entity and must be certified annually by the district and region treasurer. The information contained in these statements will be consolidated in the Virginia High School League's financial statement and tax return, and will be certified by the chief financial officer.

The external statements of the districts and regions should follow a uniform Chart of Accounts. All account postings follow dual entry standards, and the balance sheet and income statements must reconcile to each other. The general ledger cash accounts must be reconciled to the individual bank statements. A printed Balance Sheet and Profit and Loss statement will be printed subsequent to bank reconcilements, and will be maintained with a copy of printed account reconcilements. These statements will be sent to VHSL's chief financial officer in Charlottesville on an annual basis. They are subject to inspection and will be incorporated into the audited financial reports generated at the state level.

Internal financial statements are those associated with tournament events. These statements are usually prepared by tournament directors and certified by the district and/or region treasurers. These statements are submitted to the VHSL program

administrator who oversees the activity at the state level. These statements follow the format that is outlined in the Virginia High School League's tournament procedures and generally report only the income and expense associated with the event.

State tournament financial reports that are included in the package of information sent by a VHSL Assistant Director that are subsequently completed and returned to the Assistant Director with the tournament proceeds check are for informational purposes only. This information serves as a recap of the tournament's financial activity, and provides VHSL with an overview of the profitability of the event. Do not use this report's net income as the basis for your remittance to the VHSL office. The tournament's gross income is the amount that should be sent to the VHSL office; i.e., the amount of the check should match the gross revenue amount that is shown on the financial report.

AUDITS

The Virginia High School League's accounts for each district, region and state office are subject to an annual audit by VHSL's auditors. This audit is independent and not a part of the audit conducted by local school activity fund auditors. It will be conducted in accordance with generally accepted auditing standards and will encompass the financial records, reports and internal controls of VHSL's assets, liabilities, equity, income, and expenses reported by the district, region and state offices. Audits of each district and region will be performed on a random basis and will usually be conducted during the months of July and August. Audits normally will not be conducted on a surprise or unannounced basis. Local offices will be contacted regarding the date of their field work in order to arrange for the treasurers to be available to supply information and to answer questions. A separate audit report will be issued for each entity audited and will be given to the district or region treasurer. A copy of each audit report and management letter comments will also be filed with the chief financial officer for his review.

INTERNAL CONTROLS

Strong internal controls will be established at the district, region and state levels. As a part of an internal control structure an adequate segregation of duties is required. All cash payments/disbursements must be approved by an officer of the district, region or state entity. Cash collection procedures must be structured to ensure that all revenues are recorded, deposited and verified. Duties and responsibilities may be delegated on a selected basis to accommodate tournament or staffing needs, but the responsibility for adequate internal controls remains with the officers of the organization. Individuals are not permitted to approve their own expenses - including reimbursements. Independent approvals are always required in those instances. Likewise no one person or department may determine who is to be reimbursed, what they should be reimbursed for, and how much they should be reimbursed and then oversee the reimbursement disbursement. Internal controls are subject to evaluation and review during the annual audit. Compliance with these policies and procedures must be maintained in order to minimize the risk of fraudulent or illegal activity. Back-up procedures must exist to ensure that a secure copy of the electronic financial records is maintained offsite on a regular basis.

EMPLOYEE STATUS

District and region treasurers that receive remuneration for their services are part-time employees of the Virginia High School League. Furthermore, should a treasurer pass any portion of their remuneration on to an individual (such as a bookkeeper) who performs VHSL duties for the League treasurer, than that individual is also a part-time employee of the League. All employees of VHSL are subject to the employment policies of the Virginia High School League as outlined in the VHSL Employee Handbook. Contact the Director of Human Resources at the VHSL state office should you have any questions about your employment.

BANK ACCOUNTS and INVESTMENTS

All financial bank or investment accounts opened by districts and regions should be titled as "Virginia High School League - _____ District/Region", as applicable. The Virginia High School League's tax identification number must be used on all financial accounts opened for the receipt of VHSL district, region and state money. The chief financial officer or his designees have the authority to certify the account tax identification number and is responsible for maintaining the Virginia High School League's fund ownership.

The primary account that all district, region and state level entities should have is a checking account with a financial institution chartered to conduct business in the Commonwealth of Virginia. The institution must have Federal Deposit Insurance Corporation (FDIC) insurance or similar government protection for the funds in the account. All checking accounts should have an end-of-month cut-off date and must be reconciled by the treasurer or their designee within two weeks of receiving the account statement. Bank reconciliations must be printed, reviewed, and approved by a second individual - preferably an officer of the district/region.

Insured savings accounts and money market accounts are permitted should the district, region or state entity have sufficient funds to warrant opening these accounts. Excess funds may also be invested, but investments are limited to insured certificates of deposit, U.S. Government or State of Virginia obligations, or their agencies.

RECORD RETENTION

The VHSL record retention and destruction schedule follows IRS guidelines. In the event of any tax or compliance investigation all record destruction will be suspended indefinitely. After determining the nature and extent of the investigation, compliance with the record retention schedule may resume provided that no record which may be relevant to the pending or threatened investigation be destroyed. In general, record retention guidelines necessitate that all internal and external financial statements/reports and supporting documentation such as bank statements, canceled checks, check receipt logs, paid invoices, and reconciliation reports be retained for a minimum of seven (7) years. Reports and records that are generated during the normal course of business such as accounts receivable invoices, general ledger posting journals, and trial balances should be retained for a minimum of three (3) years. Incidental records associated with VHSL activities such as master eligibility reports, ticket logs, certificates of insurance, etc. should also be retained for a minimum of 3 years. See Appendix A for a detailed record retention schedule.

BUDGETS

The annual budget is the formal fiscal plan for the Virginia High School League. It serves as a guide and control over financial resources. The state office budget process begins in December of each year when budget variances that significantly deviate from historical trends and salary and benefit proposals for the next year are prepared by the executive director and chief financial officer for the VHSL Finance and Executive Committees. After approved changes are incorporated into the document, the state office budget for the next school year is presented by the Finance Committee to the Executive Committee at the May meeting. The Executive Committee will review, amend and approve the annual budget at its May meeting.

ANNUAL MEMBERSHIP FEES

Membership fees are established for schools one year in advance by the Executive Committee at its May meeting. Current year amounts are included on the annual membership application and are payable without penalty if paid by August 1. After August 1, a ten percent (10%) penalty on the total amount owed is assessed.

Requests for an extension to the August 1 deadline to accommodate hardships may be granted by the executive director or chief financial officer.

At the May Executive Committee meeting recommendations regarding annual dues, activity fees and insurance premiums are made by the Finance Committee to the Executive Committee. These amounts are the fees that will be assessed one year in advance of the ensuing school year (i.e., Finance Committee recommendations presented to the Executive Committee in May, 2008 will apply to the 2009-2010 school year, and not the 2008-2009 school year). This timetable allows schools to incorporate membership fees into their budgets for the appropriate school year.

OPERATING RESERVE

The Virginia High School League is a tax-exempt 501(c)(3) non-profit corporation and is not expected to generate profits from its activities. However, prudent financial management requires that funds be available to continue operations should unforeseen circumstances threaten the financial stability of the organization. Section 9-1-1 of the Virginia High School League's by-laws addresses this responsibility. Funds equal to the League's current annual operating budget may be held in reserve. This criteria extends to all levels of the Virginia High School League. Therefore, it is appropriate that districts may have reserve funds equal to one year of their anticipated operating budget; regions may have one year of operating funds in their reserve accounts; and the state may retain one year of operating funds in its reserve fund. Should any entity of the Virginia High School League have funds that exceed the reserve limitation, those excess funds should be divided equally among its member schools and returned to those schools' student activity funds. Shares could also be divided on another equitable basis among member schools as long as the method is duly noted in the district or region minutes.

FIXED ASSETS

Fixed assets accounting records will be maintained by the chief financial officer. A fixed asset is an asset that is anticipated to have a useful life greater than one year; cost in excess of \$1,500.00 and can be uniquely identified. The purchase, sale, trade or abandonment of any fixed asset shall be approved by the chief financial officer. New or replacement assets must be capitalized and added to the fixed assets inventory list. Annually, each district and region will verify the existence of fixed assets under their control. Property and equipment are depreciated on a straight-line basis over the estimated useful life of each asset. Leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives.

CASH RECEIPTS

Any monies (either checks or cash) that are received in favor of VHSL by mail or by walk in customers should be documented as being received. Such documentation will include the day it was received, who remitted the money, the amount that was received, and the reason for the payment. All receipts are to be accounted for on a timely basis and recorded via dual entry accounting in the accounting system. All money deposited into the district or region bank account must be supported by receipts and tally reports in addition to the tournament financial report. When received, all money should be deposited into the bank for the district/region/state within three (3) business days.

Checks that are submitted by districts and regions with an expense transmittal form must be reconciled to the accompanying bills. After reconciliation the check will be documented as being received. If the check does not reconcile to the transmittal amount, the check will either be returned to the district/region with a request that a new check be submitted to cover the expense(s), or that a check for the additional amount due be sent to the state office before payments are made.

CONTRIBUTIONS

Any contributions made to the VHSL in support of its activities will be acknowledged by a letter from the Director of Development or an officer of the district/region. This letter must comply with applicable IRS guidelines regarding donor acknowledgements. Any restrictions on VHSL contributions must be approved by the executive director or chief financial officer prior to acceptance of the donation.

DELINQUENT RECEIVABLES

Account receivables should be reviewed at least monthly. Receivables that are over thirty (30) days old should be followed up on a monthly basis until they are collected.

Outstanding receivables exceeding 180 days old should be removed from the outstanding invoices and charged back to the account that was originally credited upon approval by the chief financial officer. Outside collection activity will not be pursued without the approval of the chief financial officer.

BORROWING

Loans of any type are expressly prohibited without the approval of the Executive Committee. Temporary borrowing should be done only on an "as needed" basis and only for a specific short-term purpose. Borrowing funds with the intent of funding day to day operations is prohibited. Funds to cover deficits or other losses must come from reserve funds - not third parties. In no event are personal loans permitted to any individual or third party by any VHSL entity.

CHART OF ACCOUNTS

The general ledger is maintained by the chief financial officer. Only those accounts that are deemed necessary by the chief financial officer will be contained in the general ledger's chart of accounts. The following general ledger accounts comprise the Chart of Accounts for the external financial statements for all district and regional offices. These accounts are to be established on the Quick Books financial software used by each district and region. The Asset and Liability accounts must be reconciled on a monthly basis, and posting to the Income and Expense accounts must have approved supporting documentation for each entry. After posting, the Income and Expense statement must be reconciled to the Balance Sheet and detailed bank account reconciliations. Balances from these accounts will be consolidated at the state level on the League's financial statements at the end of the fiscal year. Intra-company transactions will be eliminated during the consolidation process.

BALANCE SHEET

Assets (Account number - Description):

1010 - Checking Account
1020 - Savings Account
1030 - Certificates of Deposit
1100 - Investments
1200 - Accounts Receivable
1499 - Undeposited Funds

Liabilities (Account number - Description):

2000 - Accounts Payable

Equity (Account number - Description):

3000 - Unrestricted net assets
3001 - Opening Balance of Equity
3900 - Retained Earnings
xxxx - Current Year Net Profit (Loss)

INCOME and EXPENSE STATEMENT

Income (Account number - Description):

- 4010 - Tournament Income
- 4020 - Bank Interest
- 4030 - Investment Interest and Dividends
- 4040 - Contributions
- 4050 - Income from other VHSL Districts/Regions

Expenses (Account number - Description):

- 5000 - Administrative Expenses
 - 5010 - Meeting Expenses
 - 5020 - Recognition Expenses
 - 5030 - Supply Expenses
 - 5040 - Travel Expenses
 - 5050 - Professional Expenses
 - 5055 - Payments to other VHSL Districts/Regions
 - 5060 - Salaries
 - 5070 - Payroll Taxes
 - 5080 - Other Administrative Expenses
- 5100 - Program Expenses
 - 5110 - Tournament Expenses
 - 5120 - Team Travel Expenses
 - 5130 - VHSL Tournament Proceed Payments
 - 5140 - School Reimbursement Expenses
 - 5150 - Other Program Expenses

TIMELINE SCHEDULE

The following timeline should be followed by the districts and regions when preparing, reconciling, and transmitting financial data.

Reconcilements - Monthly:

- Perform reconcilements of individual accounts prior to external financial statement preparation
- Perform balance sheet/income statement reconcilements after statement preparation is complete

Financial Statements:

- Perform monthly as of the end of the preceding month.
- Prepare standard Balance Sheet and Profit and Loss Statements

Data Transmission:

- End of fiscal year financial data (Balance Sheet and Profit and Loss Statement) transmitted to the chief financial officer via email by the third Friday in July
- Printed copy of the financial data and the signed financial certification mailed to the chief financial officer within three days after electronic submission

SPENDING AUTHORITY

The Executive Committee at its December 6, 2001 meeting approved a resolution stating that administrative employees of the Virginia High School League, Inc. are officers of the corporation, and are authorized to perform all functions associated with their areas of responsibility, including, but not limited to, entering contractual relationships, committing Virginia High School League resources, and any and all other such matters that are encountered during the performance of their duties. Such authority shall not extend beyond the usual and customary activities and expenditures associated with officers of their respective VHSL offices. Failure to adhere to their responsibilities may result in the removal of their authority by the Executive Committee.

ACCOUNTS PAYABLE

The accounts payable function is to fairly and accurately represent the actual expense accrued by recording the liabilities of the VHSL. Funds that are expensed by VHSL offices are to be accounted for in the accounting system of the organization via dual entry accounting methods.

All expenses must be properly documented, verified and approved. Each bill should itemize describing what the expense is for, the date the expense was incurred, the amount of the expense and where the check should be mailed. Any bill that is received must be properly approved before payment. Approvals must indicate on the bill that it has been approved for payment by an authorized officer of the district, region, or state; must contain the signature (or initials) of the approving officer; must contain the date of approval; must indicate what general ledger account the item is to be expensed against (state level only), and should contain a brief description that is compatible for a short name computer field.

All payments that require 1099 reporting will be paid out of the state office in Charlottesville. No district or region offices are allowed to make payments that are required to be reported on IRS form 1099. Bills involving 1099 issuance that are received by districts and regions are to approved for payment by an officer of the district/region, but then the bill must be sent to the state VHSL office for payment. Each bill must have a completed VHSL transmittal form and a check from the district/region for the amount of the payment before the item(s) will be paid.

TRAVEL REIMBURSEMENTS

Travel policies established at the state level apply uniformly to all districts and regions. Mileage rates for individual travel paid at the district and region level will be those published for travel at the state level. Per diem allowances for meals are subject to local market conditions, but may not exceed those established at the state level. Motel rates are based on the location of the motel and the function being attended. Requests for reimbursement of individual travel expenses must be submitted on the VHSL Travel and Expense form with proper approvals.

TOURNAMENTS

All tournament proceeds are to be remitted to the appropriate VHSL office. There should not be any deductions from the revenue that is collected from a tournament. The gross amount of money collected for the event is what should be sent to the VHSL office. The netting of expenses from the gross proceeds of a tournament is not allowed. No expenses of any type are to be paid directly from tournament revenues. All expenses must be made by check and properly recorded in the accounting system.

The IRS control test necessitates that a legal relationship be established between VHSL offices and tournament hosts. This legality is satisfied when the host organization conducting the tournament signs VHSL's Tournament Contract. The terms of the contract govern the financial procedures that are to be followed. All contract amounts for a tournament will be paid by the district, region or state VHSL office contracting for the event. No expenses are to be paid at the event site. VHSL offices should be billed for the contracted tournament amount. Any organization, school system, or company that is owed incidental money from the tournament will need to send a bill to the officer/Assistant Director who represented VHSL and contracted for the tournament. The district/region officer or VHSL Assistant Director will review all received submissions and approve and process the expenditure for payment. VHSL's bookkeeper, or treasurer, will then pay all approved bills. Please remember that at a minimum all bills need to contain what the expense was for, the amount of the expense, the name of the organization that the check should be made payable to, and the address where the check should be mailed. If VHSL has agreed to reimburse an individual for any expenses that they paid at a tournament, a VHSL Travel and Expense Voucher will need to be completed before reimbursement will be

made. As with organizational bills, individual requests for expense reimbursement should be sent to the district/region director or VHSL Assistant Director for processing.

VHSL intends to comply with all IRS regulations regarding workers compensation. Money paid to tournament workers, test administrators, and clinicians will be distributed in compliance with these regulations by contracting parties. Tournament workers are to be paid through a bona fide payroll entity, i.e. a company or payroll processing unit that will withhold payroll taxes and report income earned from working a VHSL tournament on the individual's year-end W-2 tax form. All applicable taxes are to be withheld from any amount paid to a tournament worker. **If the tournament worker does not have a payroll entity available to them that will process their payment, VHSL cannot pay the individual. These individuals will be considered volunteers and not be paid for their assistance.** It is important that Tournament Directors relay this point to all tournament workers. Do not tell someone that they will be paid unless you know that they work for a school system, or other payroll entity, that is cooperating with VHSL in order to comply with applicable laws and regulations.

For administering payments to tournament workers, VHSL will reimburse the payroll entity all of the employer portion of the payroll tax remittance associated with these payments. In addition, VHSL will pay each contracting party an administrative fee as compensation for their time and effort. These amounts are to be included in the contracted tournament cost.

Officials that work a tournament will not be paid at the event. The official's association that represents the official needs to send a bill to VHSL for the official's

services. Payment will be made to the official's association - not to the individual official. As with other tournament bills, official association bills should be sent to the district/region office or VHSL Assistant Director who serves as VHSL's contact for the tournament. If there is no official's association, VHSL's chief financial officer should be contacted for instructions on how to process the official's payment.

Independent contractors who are not an employee/member of a business/association may be paid directly by the VHSL office in Charlottesville. Requests for payment must be submitted on VHSL's substitute billing form and must be completed in its entirety and signed by the individual that is receiving payment. Currently, the only tournament personnel that have been determined by the IRS to be independent contractors are the officials who judge and enforce the rules and regulations of the competition in progress.

Organizations such as police departments and rescue squads that have personnel at the tournaments will submit a bill for their services to VHSL if they are not included under the tournament contract. VHSL will then pay the organizations.

Money paid for administering qualification tests to prospective officials will be paid to the respective official's association. No money will be paid by VHSL to individuals who administer these tests.

Companies that contract to conduct clinics and educational seminars must submit a bill for their services. These contracts will be approved for payment by the district/region/state office that entered into the contract with the provider. If an individual or sole proprietor contracts for these types of events, they will be paid by VHSL's state office.

Fund Advancement:

VHSL will not advance any expense money or make any partial payment of expenses to host schools for district, region and state tournaments.

(Revised May 7, 2008 by the Executive Committee)

Tournament Pricing:

Prices for tickets, fees paid to tournament directors, team travel reimbursement amounts, and other generic tournament related expenses are established at the state level and will apply uniformly to all district, region and state tournaments. The chief financial officer has the authority to work with district and region officers in establishing different rates for district and regional contests, but such variance cannot exceed the amounts that have been established for state tournaments. In the absence of any arrangements for variable pricing, the default rates will be those established at the state level.

Reports and Forms:

Only VHSL financial forms, or forms that contain VHSL required information and are similar in format to VHSL furnished forms are acceptable for internal financial information. Regional and State tournament reports are to be filed with VHSL for all events that have an admission charge. If the event loses money, a report is still required to be filed.

Tournament Expenses:

All tournament expenses must be properly documented. Each expense needs to reflect the date of expenditure, reason for the expense, amount spent, and who authorized the expense. Receipts must be turned in for all appropriate expenses. If a school furnishes supplies or services for a tournament, a bill must be sent to the appropriate VHSL office for payment. Note that appendix pages ten (10) through seventeen (17) of the VHSL Athletic/Activity Policy Manual outlines the approved expenses regarding Team Travel Reimbursements, and the tournament packages each tournament Director receives from the VHSL Assistant Director contains the Financial Report that outlines what expenses are approved for each activity. Expense amounts for each activity are limited to no more than the usual and customary expense incurred for a particular item during the regular season. If requested, VHSL's Assistant Director who will be overseeing the tournament will provide the tournament director with the maximum amount allowed to be spent for each expense category.

Individual Tournament Travel Expenses:

Travel expenses for authorized event personnel will be reimbursed only if advance approval is received from VHSL. If authorized, the individual must submit a properly completed VHSL expense reimbursement form to the appropriate VHSL office.

Non-authorized Expenses:

The following expenses are not allowed as a tournament deduction, or as a reimbursable expense, for any VHSL contest: Assistant Director fees, Hospitality

Rooms (except for basketball, gymnastics, volleyball and wrestling), team meals, game balls (except for district and region tournaments as VHSL supplies game balls for state tournaments), admission tickets (supplied by VHSL for state events), and filming/video taping. For district and regions that reimburse team travel expenses that are not addressed by VHSL, the district/region may use their discretionary funds to pay these costs. Likewise, should a district or region decide to reimburse a member school that conducts a tournament for a loss, that reimbursement must also be paid from the district/region's discretionary funds. Payments for these items will not be used as a deduction in computing VHSL's portion of net income.

Tournament Reports:

Regional Tournaments

The tournament director shall submit all required Regional Directors' Financial Reports within three (3) calendar weeks after the event to the VHSL Assistant Director responsible for the tournament. The tournament director shall also submit a copy of the Regional Director's Financial Report and the check for the tournament's net income to the Regional Treasurer within three (3) calendar weeks after the event. The directors should not hold a financial report because of one or more outstanding bills, but should note any outstanding bills and their anticipated amount on the Financial Report Form. Any delay in submitting regional director's financial reports must be approved by the VHSL Assistant Director who is overseeing the event.

The Regional Treasurer shall submit the Regional Treasurer's Financial Report and a check for VHSL's portion of the tournament net income to VHSL within three (3) calendar weeks of the event date. A copy of the Financial Report should also be

submitted to the Regional Chairperson within three (3) calendar weeks of the event. VHSL's portion of Regional Tournament proceeds is thirty-five (35) percent of the net income for the event. Unauthorized or disallowed expense deductions will be paid from the regional office's portion of income, and will not be used as a deduction in computing VHSL's portion of net income. Any delay in submitting the regional treasurer's report must be approved by the VHSL Assistant Director overseeing the event. Failure to submit the report and VHSL's portion of the tournament proceeds on time may cause your region to be fined one hundred dollars (\$100) per occurrence.

If the Regional Treasurer does not have to consolidate two or more Regional Director's Financial Reports, the Regional Treasurer may, at their option, countersign the Regional Director's report and forward a copy of the report and the income check to VHSL. If two or more reports are consolidated on the Regional Treasurer's Financial Report, a copy of each of the Regional Director's Financial Reports must be attached to the Treasurer's report. (Only the report needs to be included. Attachments to the Director's report do not need to be submitted with the Treasurer's report.) The Treasurer's report totals must reconcile to the total of the attached Director's reports.

State Tournaments

State Tournament Directors shall submit a completed VHSL State Financial Report and a check for the state tournament's gross income to the appropriate VHSL Assistant Director within three (3) calendar weeks of the tournament's completion date. All bills from contracted entities, or requests for reimbursement of incidental expenses paid by the host, should be sent to the Assistant Director at VHSL who

oversaw the tournament. VHSL will pay the expenses from its office. No expenses for state tournaments are to be paid from tournament revenues. Failure to submit the financial report and the tournament proceeds on time may cause the tournament Director or their school to be fined. Any delay in submitting the report, or tournament proceeds, must be approved prior to the filing deadline by the VHSL Assistant Director who oversaw the event. As with other VHSL tournaments, the VHSL Assistant Director will disseminate what expenses are approved for each tournament. Expense amounts for each activity are limited to no more than the usual and customary expense incurred for a particular item during the regular season play. If requested, VHSL's Assistant Director overseeing the event will provide the tournament director with the maximum amount allowed to be spent for each item.

APPENDIX A

<u>Document</u>	<u>Page Number</u>
VHSL Record Retention Schedule	A1 - A2

APPENDIX B

<u>VHSL Financial Forms</u>	<u>Page Number</u>
Benefit Game Request Form	B1
Benefit Game Financial Report	B2 - B3
Financial Statement Certification Language	B4
Jamboree Financial Report	B5
Jamboree Sanction Request	B6 - B7
Official's Association Request for Payment Substitute Invoice	B8
Regional Director's Tournament Financial Report	B9 - B10
Regional Treasurer's Tournament Financial Report	B11 - B12
Request for Payment Substitute Invoice	B13
Sample Balance Sheet and Profit and Loss Statement	B14 - B15
Sample VHSL Membership Application	B16
State Tournament Financial Report	B17
State Tournament Team Travel Reimbursement Request Form	B18 - B19
Tournament Contract - District Event	B20 - B21
Tournament Contract - Regional Event	B22 - B23
Tournament Contract - State Event	B24 - B25
Travel and Expense Voucher	B26 - B27
VHSL Payment Transmittal Form	B28

APPENDIX C

<u>VHSL Fee Schedules</u>	<u>Page Number</u>
Activity Tournament Fees	C1
Broadcast Fees	C2
Certified Trainer's Fees	C3
Director's Fees	C4
Fines	C5
Membership Fees	C6
Official's Fees	C7
Official's Registration and Insurance	C8
Processing Fees	C9
Publication Entries	C10
Publication Price List	C11
Tournament Ticket Prices	C12
Tournament Worker's and Site Fees	C13

APPENDIX A

<u>Document</u>	<u>Page Number</u>
VHSL Record Retention Schedule	A1 - A2

VIRGINIA HIGH SCHOOL LEAGUE RECORD RETENTION SCHEDULE

In the event of any tax or compliance investigation, no record will be destroyed if it may be relevant to the pending or threatened investigation.

<u>Type of Record</u>	<u>Minimum Retention</u>
Accounts Payable Invoices (after payment)	7 years
Accounts Payable Trial Balances	3 years
Accounts Receivable Invoices (after issuance)	3 years
Audit Reports - External	Permanently
Audit Reports - Internal	7 years
Bank Statements and Reconcilements	7 years
Budget	7 years
Budget Workpapers	3 years
Cancelled Checks	7 years
Cash Receipt Reports	7 years
Certificates of Insurance	3 years
Check Registers	3 years
Contracts (after their expiration)	7 years
Copyrights and Authentication Marks	Permanently
Corporate Records, By-laws, Charter	Permanently
Credit Card Receipts	3 years
Deeds	Permanently
Deposit Records	3 years
Employee Expense Vouchers	3 years
Employee Leave Records	3 years
Employer Retirement Contribution Records	3 years
Financial Statements	7 years
Financial Subsidiary Reports	3 years
Fixed Assets Files (after asset is depreciated)	3 years
General Ledger Account Balances	7 years
General Ledger Posting Journals	3 years
General Ledger Trial Balances	3 years
Grant Files (after expiration)	3 years
Insurance Policies (after expiration)	3 years
Insurance Records	3 years
IRS Form 1099 Reports	7 years
Lawsuit Files (after settlement)	Permanently
Master Eligibility Lists	3 years
Minutes of Committees	Permanently
Minutes of Executive Committee	Permanently
Payroll Records - Deductions (after a change)	7 years
Payroll Registers	3 years
Personnel Files (after employee terminates)	7 years

VIRGINIA HIGH SCHOOL LEAGUE RECORD RETENTION SCHEDULE
(continued)

<u>Type of Record</u>	<u>Minimum Retention</u>
Purchasing Records	3 years
Reconcilements	7 years
RFP and Bid Reports	3 years
Tax Returns	Permanently
Ticket Reports for Activities	3 years
Time and Attendance Records	7 years
Unemployment Claim Files	7 years
Unemployment Insurance Files	7 years
VEC Quarterly Reports	3 years
VHSL School Membership Records	7 years
W-2 Wage Reports	7 years
Wage and Salary Records	7 years
Workman Compensation Records	7 years

APPENDIX B

<u>VHSL Financial Forms</u>	<u>Page Number</u>
Benefit Game Request Form	B1
Benefit Game Financial Report	B2 - B3
Financial Statement Certification Language	B4
Jamboree Financial Report	B5
Jamboree Sanction Request	B6 - B7
Official's Association Request for Payment Substitute Invoice	B8
Regional Director's Tournament Financial Report	B9 - B10
Regional Treasurer's Tournament Financial Report	B11 - B12
Request for Payment Substitute Invoice	B13
Sample Balance Sheet and Profit and Loss Statement	B14 - B15
Sample VHSL Membership Application	B16
State Tournament Financial Report	B17
State Tournament Team Travel Reimbursement Request Form	B18 - B19
Tournament Contract - District Event	B20 - B21
Tournament Contract - Regional Event	B22 - B23
Tournament Contract - State Event	B24 - B25
Travel and Expense Voucher	B26 - B27
VHSL Payment Transmittal Form	B28

VIRGINIA HIGH SCHOOL LEAGUE
1642 State Farm Boulevard
Charlottesville, Virginia 22911
Phone: 434-977-8475 Fax: 434-977-5943
E-mail: jgarman@vhsl.org

REQUIRED DOCUMENT
Request for hosting a VHSL Benefit Game

This form ***must be used*** to notify the VHSL of any Benefit Game that your school schedules or will be scheduling during the year. Please complete all sections of the form* and submit to: Jim Garman, Director of Administration and Finance, VHSL, 1642 State Farm Boulevard, Charlottesville, VA 22911. You may mail or fax this form to our office. Please contact Jim if you have questions.

Once the Benefit Game has been played, the host school is responsible for sending to Jim Garman the completed financial form** and check made payable to VHSL.

A) High School _____ **B) Sport** _____

Address _____

City _____, VA Zip _____ Boys _____ Girls _____

Phone _____ Fax _____

Date of contest: _____

HOST Team: _____ **VS. Team:** _____

In making this application, I certify that this Benefit Game complies with all provisions of VHSL Handbook Section 54-8-2(3).

Principal's or Athletic Director's Signature _____

* - Failure to properly request and be granted approval to participate in a Benefit Game is subject to a two-hundred dollar (\$200.00) fine for failure to comply with the penalty code (illegal scrimmage or game).

** - Failure of host team to submit the completed financial form to the VHSL office within three (3) calendar weeks after the event could subject the school to a fine for failure to comply with the penalty code (penalties and fines).

Note: MEL forms must be submitted to the VHSL office prior to playing a benefit game.
--

For VHSL office use only:

Approved by: _____ **Date** _____

Financial Report for VHSL Benefit Game

Return the completed form to Jim Garman, VHSL, 1642 State Farm Boulevard, Charlottesville, VA 22911 and to the visiting school principal. The principal of the host school or the appointed game manager will be responsible for filling out this report. A check for 33 1/3% of the net receipts must accompany this report. Failure to submit this form within **three (3) calendar weeks** after the event could subject the school to a fine.

Principal or Game Manager: _____ Phone number: _____

Home Team: _____ Visiting Team: _____

Sport: _____ Date: _____

- | | |
|--|-------------|
| A) Total Gate Receipts | A) \$ _____ |
| B) Other Receipts (Radio/TV Fees/Benefit Game sponsorship) | B) \$ _____ |
| C) Total Gross Receipts (add lines A and B) | C) \$ _____ |
| D) Total Expenses* | D) \$ _____ |
| E) Net Receipts (subtract line D from E) | E) \$ _____ |
| F) Home Team Share** | F) \$ _____ |
| G) Visiting Team Share** | G) \$ _____ |
| H) VHSL Share** | H) \$ _____ |

* The host school must submit a copy of the expenses – those necessary to stage the game (travel reimbursement and hospitality are not allowable expenses) – to the VHSL and the visiting school. Every effort should be made to minimize expenses, and they should be consistent with customary expenses for a regular season contest.

** After expenses, the home team, visiting team and VHSL will each receive 33 1/3% of the net receipts.

Mail to: Jim Garman VHSL 1642 State Farm Boulevard Charlottesville, VA 22911	1. Ticket Accountability Form 2. Financial Report 3. Check in the Amount of Line H 4. Copy of Expenses
---	---

For VHSL office use only:

Date received: _____ **Check #** _____ **Check Amount:** _____

By: _____

VHSL Benefit Game Ticket Accountability Form

In order to provide proper accountability of ticket sales for Benefit Games, the host school is responsible for completing this form and returning it along with a check payable to VHSL to:

Jim Garman, VHSL, 1642 State Farm Boulevard, Charlottesville, VA 22911

Home Team: _____ vs. Visiting Team: _____

Sport: _____ Date: _____

Pre-Sale Tickets

Beginning Number	thru	Ending Number	+1=	Total Tickets Sold	@	Sale Price Each	=	\$ Value
	thru		+1=		@		=	
	thru		+1=		@		=	
	thru		+1=		@		=	
Total					@		=	

Gate Sale Tickets

Beginning Number	thru	Ending Number	+1=	Total Tickets Sold	@	Sale Price Each	=	\$ Value
	thru		+1=		@		=	
	thru		+1=		@		=	
	thru		+1=		@		=	
Total					@		=	

Total Ticket Revenue (Pre-Sale Total + Gate Sales Total) \$ _____

Total Tickets Sold (Pre-Sale Total + Gate Sales Total) _____

Director's Signature

School Name

Date

This form is to be submitted with the financial form and check to the VHSL office within three (3) calendar weeks following the date of contest. Failure to do so may result in a fine.

VHSL FINANCIAL STATEMENT CERTIFICATION

The following certification statement will apply to the fiscal year-end financial statements that each district and regional treasurer sends to the Chief Financial Officer.

"I certify that the attached financial information is true and accurate, and fairly represents the assets and liabilities of the district/region, and includes all income and expenses received by or expended on behalf of [name of district or region] in the ordinary course of conducting VHSL related activities."

VHSL JAMBOREE FINANCIAL REPORT

Jamboree Event: _____

Sponsoring School: _____ Date: _____

Site: _____ Estimated Attendance: _____

IMPORTANT: The VHSL Executive Committee has authorized the payment of expenses as outlined on the Jamboree Sanction Request Form.

After paying all authorized expenditures, distribution of the net proceeds is as follows:

80% to participating schools 20% to VHSL (Less the \$100 sanction fee)

Copies of this financial report should be submitted to the VHSL office and the competing schools. These forms and the VHSL's share of the proceeds are to be sent to the League office within three (3) calendar weeks after the jamboree.

INCOME:

Admissions (minimum ticket price \$3.00)	_____ @ _____	_____
	_____ @ _____	_____
Radio (TV) Broadcast Rights	_____ @ _____	_____
Program Sales - to sponsoring schools	_____ @ _____	_____
Concessions (if applicable)		_____

TOTAL INCOME: _____

EXPENDITURES: (Do not deduct \$100 sanction fee as an expense)

Personnel:

Director - Maximum of \$100.00	_____
Officials - Maximum of \$30.00 each	_____
Officials Travel (if any)	_____
Clock Operator and/or Timer	_____
PA Announcer	_____
Police	_____
Ticket Sellers and Takers	_____
Custodians	_____
Other - Identify _____	_____
_____	_____
_____	_____

Other Authorized Expenses:

Taxes (if applicable)	_____
Stadium or Gym Rental - Maximum \$100.00	_____
Lights	_____
Printing	_____
Equipment	_____
Tickets	_____
Balls	_____
Phone Calls	_____
Miscellaneous	_____

TOTAL EXPENDITURES: _____

TOTAL NET INCOME: _____

Distribution: Participating Schools - 80%	_____
VHSL - 20% (Less the \$100 sanction fee)	_____

Director's Signature: _____

**REQUEST FOR SANCTION FOR VHSL FOOTBALL, BASKETBALL, SOCCER,
WRESTLING, BASEBALL, SOFTBALL, VOLLEYBALL OR FIELD HOCKEY JAMBOREE**

NOTE: The Executive Committee in May 1995 approved a \$100 prepayment to accompany jamboree requests. The \$100 payment can be deducted from the 20% net income payment to VHSL.

The purposes of a jamboree are twofold: (1) To help create interest in your season and that sport; (2) To provide additional income for the schools and the VHSL. In order to accomplish these goals it is necessary for you to publicize the event.

FOOTBALL (54-6-4) -- In lieu of one sanctioned scrimmage, a school may participate in one football jamboree of six (6) quarters.

BASKETBALL (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one basketball jamboree of six (6) quarters.

SOCCER (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one soccer jamboree of three halves.

BASEBALL/SOFTBALL (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one baseball and one softball jamboree of ten (10) innings per team. Pitching restrictions (56-1-1) apply in baseball.

FIELD HOCKEY (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one field hockey jamboree of three (3) halves.

LACROSSE (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one lacrosse jamboree of three (3) halves.

VOLLEYBALL (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one volleyball jamboree of eight (8) games.

WRESTLING (54-6-4) -- In lieu of one authorized scrimmage, a school may participate in one wrestling jamboree consisting of a maximum of 20 matches with no individual competing more than twice.

INSTRUCTIONS: Submit one copy to Executive Director at the address above.

Type: Football ___ Basketball ___ Soccer ___ Baseball ___ Softball ___

Wrestling ___ Volleyball ___ Field Hockey ___ Lacrosse ___

Site of Jamboree: _____
(Stadium or Gym) (Location)

(Date) (Time)

Sponsoring School: _____
(must be sponsored by a VHSL member school)

School Address: _____

Director: _____
(Name) (School)

Schools To Be Invited: May include Virginia private or preparatory schools. Schools may not participate in more than one jamboree per sport -- a minimum of two (2) teams and a maximum of eight (8) teams.

- 1. _____ 3. _____ 5. _____ 7. _____
- 2. _____ 4. _____ 6. _____ 8. _____

If sanction is granted, I obligate the sponsoring school(s) to comply with the following:

- 1. Jamborees will be conducted in accordance with VHSL rules and regulations.
- 2. National Federation rules will be used in all jamborees. Any exceptions to these rules must be listed on this form and sent to all participating schools.
- 3. The VHSL Executive Committee has authorized the expenses listed below. Unauthorized expenses are to be deducted from the participating schools' share. Jamboree Financial Report Forms and VHSL's share of the proceeds are to be sent to the League office no later than 30 days after the jamboree.
- 4. Eighty (80%) percent of the net proceeds will be shared by the competing schools and twenty (20%) percent of the net proceeds (including the \$100 fee paid in advance) will be deposited into the VHSL state treasury.

Game Rule Exceptions: (See #8 above) 1. _____ 3. _____
2. _____ 4. _____

Financial Guidelines for Jamborees:

- Admissions -- set by competing schools, districts or regions. Recommended minimum - \$3.00
- Stadium or Gym Rental -- Maximum - \$100.00 (exclusive of lights)
- Director Fee - Maximum - \$100.00
- Officials Fee - Maximum - \$30.00 per official per jamboree (excluding travel)
- All Other Personnel -- Not to exceed "going rate" for area
- Team Expenses -- To be paid from participating teams' share
- Game Films -- To be paid from participating teams' share
- Concessions and/or Programs -- To be shared by host school or competing schools

Signed: _____ Official Position: _____
(Director or Principal of Sponsoring School)

School: _____

OFFICIAL ACTION OF VHSL

The Virginia High School League has GRANTED / WITHHELD
sanction for this jamboree by action dated: _____.

By: _____
Kenneth G. Tilley
Executive Director

VHSL REGIONAL DIRECTOR'S FINANCIAL REPORT

SPORT _____ REGION _____ DATE _____

SITE(S) _____ ESTIMATED TOTAL ATTENDANCE _____

IF A ONE-GAME EVENT, NAMES
OF TWO COMPETING SCHOOLS:

IF A MULTI-GAME EVENT,
NUMBER OF SESSIONS HELD:

_____ vs _____

=====

INSTRUCTIONS: Within three (3) calendar weeks after the regional event, send one copy to the VHSL Program Director at 1642 State Farm Blvd., Charlottesville, Va. 22911, and one copy with your net income check to the Regional Treasurer.

=====

INCOME:

Admissions _____ @ \$ _____ \$ _____
Admissions _____ @ \$ _____
Program Sales _____ @ \$ _____
Broadcast Rights _____ @ \$ _____
TOTAL INCOME \$ _____

EXPENSES:

Announcer \$ _____
Director _____
Equipment/Game Balls _____
Facility Clean-up _____
Facility Rental (If VHSL approved) _____
Game Officials Fees/Travel _____
Hospitality (If VHSL approved) _____
Phone Calls _____
Program Printing* _____
Scorer _____
Security/Police _____
Supplies _____
Ticket Sellers/Takers _____
Timer/Clock Operator _____
Trainer/Doctor _____
Other, list _____

*Do not report printing costs unless program sales are included in income.

SUBTOTAL EXPENSES

TEAM REIMBURSEMENT

(Restrictions apply – see page 2)

TOTAL EXPENSES \$ _____

NET INCOME: \$ _____

Director's Signature and Date _____ Print _____

Director's School _____ Phone _____

If this report represents the only event contest that is to be reported, the Regional Treasurer may accept this report as the Regional Treasurer's report. To be valid as the Treasurer's report the Regional Treasurer must sign and date below, and indicate at the top of this report that this is the VHSL Regional Treasurer's Report. Copies of this report must then be filed in accordance with the instructions for the Regional Treasurer's Report.

Treasurer's Signature and Date _____ Print _____

Treasurer's School _____ Phone _____

REGIONAL TEAM TRAVEL EXPENSES

**Only for the sports of baseball, basketball, cheer, field hockey, football, soccer, softball and volleyball.
If more than eight schools or trips are involved, attach an addendum.**

Traveling School	Game Site Destination	Round Trip Mileage	Rate Per Mile	Mileage Allowance	Motel Allowance	Meal Allowance	Other Allowance	Total Reimbursement
Subtotals								

Meal allowance may be paid ONLY from the regional share.

Total Team Reimbursement \$ _____
Record the amount shown here to the "Total Team Reimbursement" line item on page 1.

VHSL REGIONAL TREASURER'S FINANCIAL REPORT

SPORT _____ REGION _____ DATE _____

SITE(S) _____ ESTIMATED TOTAL ATTENDANCE _____

IF A ONE-GAME EVENT, CHECK HERE _____ IF A MULTI-GAME EVENT, NUMBER OF SESSIONS HELD _____

=====

INSTRUCTIONS: The Regional Treasurer's Report must be filed for any regional event at which an admission fee is charged. Expenses for regional events cannot exceed those listed on the "Expenditure Limitations on Regional Events" and the "State Team Reimbursement Schedules." The distribution of the net income shall be 65% to the Regional Council and 35% to the Virginia High School League. Copies of this report shall be filed at the VHSL office and with your Regional Chairperson within three (3) calendar weeks after the event date. Failure to submit this report and VHSL's portion of the tournament proceeds on time may cause your region to be fined \$100 per occurrence.

=====

INCOME:

Admissions	_____ @ \$ _____	\$ _____
Program Sales	_____ @ \$ _____	
Broadcast Rights	_____ @ \$ _____	
TOTAL INCOME		\$ _____

EXPENSES:

Announcer	\$ _____
Awards	_____
Director	_____
Equipment/Game Balls	_____
Facility Clean-up	_____
Facility Rental (If VHSL approved)	_____
Game Officials Fees/Travel	_____
Hospitality (If VHSL approved)	_____
Phone Calls	_____
Program Printing*	_____
Scorer	_____
Security/Police	_____
Supplies	_____
Ticket Sellers/Takers	_____
Timer/Clock Operator	_____
Trainer/Doctor	_____
Other, list _____	_____

*Do not report printing costs unless program sales are included in income.

SUBTOTAL EXPENSES

TEAM REIMBURSEMENT

(Restrictions apply – see page 2)

TOTAL EXPENSES \$ _____

NET INCOME: \$ _____

DISBURSEMENTS Regional Council 65%: _____

VHSL Office 35%: _____

Treasurer's Signature and Date _____ Print

Treasurer's School _____ Phone _____

REGIONAL TEAM TRAVEL EXPENSES

**Only for the sports of baseball, basketball, cheer, field hockey, football, soccer, softball and volleyball.
If more than eight schools or trips are involved, attach an addendum.**

Traveling School	Game Site Destination	Round Trip Mileage	Rate Per Mile	Mileage Allowance	Motel Allowance	Meal Allowance	Other Allowance	Total Reimbursement
Subtotals								

Meal allowance may be paid ONLY from the regional share.

Total Team Reimbursement \$ _____
Record the amount shown here to the "Total Team Reimbursement" line item on page 1.

REQUEST FOR PAYMENT

This form serves as a substitute invoice for independent contractors, companies, and organizations that have completed contracted services for the Virginia High School League, Inc. By using this form to request payment the billing party agrees and acknowledges that the services performed for the Virginia High School League, Inc. were contracted during the normal course of business and were performed independently of any implied relationship with the Virginia High School League, Inc. As such, the contracted party is liable for all Federal, State, and local taxes arising out of payments received from the Virginia High School League, Inc. Such liability includes, but is not limited to, the reporting of money received to the IRS, the payment of all taxes, and compliance with any and all applicable laws, rulings and regulations.

Please forward this completed Request For Payment to the attention of the person at the Virginia High School League, Inc. who is responsible for contracting your services. If the contract allows for the reimbursement of expenses, a separate form entitled Travel And Expense Voucher must be completed with receipts attached. The Virginia High School League, Inc will provide this form. After completion of the form(s), they should be mailed to:

Virginia High School League, Inc.
Attention: _____
1642 State Farm Blvd.
Charlottesville, VA 22911

Please print clearly and legibly all required information.

Name _____

Address _____

City, State, Zip _____

Social Security Number *(for Individuals and Sole Proprietors)*: _____

or

IRS Employer Tax Identification Number *(for Partnerships, Corporations and Other entities)*: _____

Is the contracted party a (check only one):

Individual/Sole Proprietor

Corporation

Partnership

Other (_____)

Itemize services performed and costs.

Total amount billed: _____

I certify under penalties of perjury that the Taxpayer Identification Number provided above (the SSN or EIN, as applicable) is my correct taxpayer identification number and that I am not subject to backup withholding because I am exempt from backup withholding, the IRS has not notified me that I am subject to backup withholding, or the IRS has notified me that I am no longer subject to backup withholding. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Signature: _____

Date: _____

For Internal Use Only:

Disbursement Approved By: _____

Date Approved: _____

VHSL Account to be charged: _____

MEMBERSHIP APPLICATION FOR THE SCHOOL YEAR XXXX-XXXX

Please complete this application and return it with your remittance to the League Office by **August 1, 20XX**. If your school division pays your membership fee, complete the application and forward it to your school division. Ask them to include your completed application with their payment, and send both the application and payment to the League office by **August 1, 20XX**. Partial payment of your membership fee is permitted provided you have received written approval for such payment from the Executive Director, and the complete payment is made on or before September 15, 20XX (9-2-2, HANDBOOK).

Your 20XX-20XX membership fee is \$___ plus \$___ for each varsity activity marked below that your school sponsored during the 20XX-20XX school year. Similarly, the insurance premium is also based on your school's total number of participants from the 20XX-20XX school year. The insurance formula used in prior years of counting only athletes and cheerleaders, with each person counted just once regardless of the number of sports he/she plays, remains in effect. If you are aware that a listed varsity activity will be added/deleted to those sponsored during the 20XX-20XX school year, you may incorporate those changes into this application. For any new sports the additional insurance premium due should be based on the number of participants anticipated to be on the team. **This completed application serves as your invoice. No further billings will be sent by the Virginia High School League.**

- | | | |
|--|--|--|
| <input type="checkbox"/> Baseball | <input type="checkbox"/> Gymnastics (Boys) | <input type="checkbox"/> Swim/Diving (Boys) |
| <input type="checkbox"/> Basketball (Boys) | <input type="checkbox"/> Gymnastics (Girls) | <input type="checkbox"/> Swim/Diving (Girls) |
| <input type="checkbox"/> Basketball (Girls) | <input type="checkbox"/> Indoor Track (Boys) | <input type="checkbox"/> Tennis (Boys) |
| <input type="checkbox"/> Cheerleaders | <input type="checkbox"/> Indoor Track (Girls) | <input type="checkbox"/> Tennis (Girls) |
| <input type="checkbox"/> Crew (Boys) | <input type="checkbox"/> Lacrosse (Boys) | <input type="checkbox"/> Volleyball (Boys) |
| <input type="checkbox"/> Crew (Girls) | <input type="checkbox"/> Lacrosse (Girls) | <input type="checkbox"/> Volleyball (Girls) |
| <input type="checkbox"/> Cross Country (Boys) | <input type="checkbox"/> Outdoor Track (Boys) | <input type="checkbox"/> Wrestling |
| <input type="checkbox"/> Cross Country (Girls) | <input type="checkbox"/> Outdoor Track (Girls) | <input type="checkbox"/> Debate |
| <input type="checkbox"/> Field Hockey | <input type="checkbox"/> Riflery | <input type="checkbox"/> Forensics |
| <input type="checkbox"/> Football | <input type="checkbox"/> Soccer (Boys) | <input type="checkbox"/> Theatre Festival |
| <input type="checkbox"/> Golf (Boys) | <input type="checkbox"/> Soccer (Girls) | <input type="checkbox"/> School Publications |
| <input type="checkbox"/> Golf (Girls) | <input type="checkbox"/> Softball | <input type="checkbox"/> Scholastic Bowl |

Number of Sponsored Activities _____ x \$___ = \$ _____
 Basic Membership Fee..... \$ _____
 League Insurance Premium:
 _____ Students x \$___ each =..... \$ _____
 10% Penalty on total amount due if paid after 8/1/XX..... \$ _____
Total Due (add the above amounts)..... \$ _____

Amount Enclosed..... \$ _____

Balance Due..... \$ _____

Payment for the total amount is due in the League Office on or before **August 1, 20XX**, unless you have received an extension from the Executive Director, or the Director of Administration and Finance.

As principal for _____ High School, **and with the expressed written authority of my school board**, I am applying for membership in the Virginia High School League, Inc., for the school year 20XX-20XX. Our current classification is Group _____ Region _____ District _____. As the representative for this school, I agree to uphold and abide by the League's by-laws, all rules and regulations, and policies, and will instruct and counsel all school personnel to comply with all League rules, regulations, and policies.

Signed: _____ Principal Date: _____

We certify that _____ High School applies for VHSL membership with the expressed written authority of its school board and with the understanding that the _____ High School subscribes to and agrees to follow the rules of eligibility, and all other rules, regulations and policies of the League.

Signed: _____ School Board Chairperson Date: _____
 (Signature Required)

Signed: _____ Superintendent Date: _____
 (Signature Required)

VHSL STATE TOURNAMENT FINANCIAL REPORT
1642 State Farm Blvd, Charlottesville, VA 22911

(File this report, and your check for the **GROSS** amount of income received at the tournament with the VHSL Office within three (3) calendar weeks of the tournament date. Note that this report is used for informational purposes only and reflects an accounting of the tournament's revenues and expenses. All expenses for the tournament will be paid by VHSL.)

Sport _____ Check One: Girls _____ Boys _____
 Site _____ City _____
 Director's Name _____ Date of Event _____
 CHECK ONE _____ Quarterfinal _____ Semifinal _____ Final CHECK ONE _____ AAA _____ AA _____ A
 Home Team _____ Visiting Team _____

INCOME:

Admissions _____ @ \$ _____ (Quarterfinals)	\$ _____	
Admissions _____ @ \$ _____ (Semifinals)	_____	
Admissions _____ @ \$ _____ (Finals)	_____	
Broadcast Fees (Provide list on back)	_____	
Telecast Fees (Provide list on back)	_____	
Program Sales (Football and Basketball only)	_____	
Total Income		\$ _____ *

* - Must equal the amount of the check sent to VHSL

EXPENDITURES:

Announcer	\$ _____	
Ball Boys/Girls	_____	
Contract Fee	_____	
Director	_____	
Facility Clean-up	_____	
Facility Preparation	_____	
Facility Rental	_____	
Hospitality Room – when authorized by VHSL	_____	
Miscellaneous (Identify _____)	_____	
Phone Calls (Estimated)	_____	
Program Sellers (Football and Basketball only)	_____	
Scoreboard Operator	_____	
Scorer	_____	
Security	_____	
Statisticians	_____	
Ticket Sellers	_____	
Ticket Takers	_____	
Trainer/Doctor (Required)	_____	
Total Expenditures		\$ _____ **

** - Reflects the expenses to run the tournament. All bills from entities for providing services, or requests for reimbursement of incidental expenses paid by the host, for the state tournament should be sent to the Assistant Director at VHSL who oversaw the tournament. VHSL will pay the expenses from its office. **No expenses are to be paid from tournament revenues.**

Failure to submit this report and the tournament proceeds on time may cause the Director or their school to be fined.

Director's Signature _____ Date _____

Director's School _____ Phone _____

REQUEST FOR STATE CHAMPIONSHIP TEAM TRAVEL REIMBURSEMENT
(Baseball, Basketball, Competitive Cheer, Field Hockey, Football, Soccer, Softball, Volleyball)
 (REPRODUCE THIS FORM AS NEEDED FOR EACH TRIP TAKEN BY SCHOOL TEAM.)

Within three (3) calendar weeks following the State Championship submit this completed report, and if applicable, the original paid motel receipt to the VHSL Assistant Director overseeing the event. After the Executive Committee approves the reimbursement percentage, a check will be sent to each qualifying school in June.

TRAVELING SCHOOL _____ NAME OF SPORT _____

TOURNAMENT SITE _____ TOURNAMENT DATE(S) _____

DATE OF REQUEST _____ NUMBER IN TRAVELING PARTY _____

NAME OF MOTEL _____ MOTEL PHONE NUMBER _____

MOTEL LOCATION (CITY) _____

<u>DAY</u>	<u>DATE</u>	<u>MILES TRAVELED</u>	<u>NUMBER MOTEL ROOMS USED</u>	<u>COST OF MOTEL ROOMS USED*</u>
Monday	_____	_____	_____	_____
Tuesday	_____	_____	_____	_____
Wednesday	_____	_____	_____	_____
Thursday	_____	_____	_____	_____
Friday	_____	_____	_____	_____
Saturday	_____	_____	_____	_____
Sunday	_____	_____	_____	_____
TOTALS	_____	_____	_____	_____

* Attach the original paid motel receipt, if applicable.

SIGNED _____, Principal

Telephone Number _____

FAX Number _____

ROOMING LIST FOR VHSL STATE CHAMPIONSHIP TEAM MEMBERS
 (REPRODUCE THIS FORM AS NEEDED FOR EACH TRIP TAKEN BY SCHOOL TEAM.)

List the members of your official team party as they were assigned to motel rooms for the state championship overnight accommodations. BOTH PAGE 1 AND PAGE 2 OF THE REPORT MUST BE FILED AT THE VHSL OFFICE for motel reimbursement to be paid.

SCHOOL _____ SPORT _____

NAME OF MOTEL _____ MOTEL LOCATION (CITY) _____

Room # _____	Room # _____	Room # _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Room # _____	Room # _____	Room # _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Room # _____	Room # _____	Room # _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Page 2 of 2)
 (Complete both sides of this form.)

**VIRGINIA HIGH SCHOOL LEAGUE, INC.
DISTRICT TOURNAMENT CONTRACT**

This Agreement made this ____ day of _____, 200_ between the Virginia High School League, Inc. district, herein referred to as VHSL, and _____ herein referred to as the host.

Wherein VHSL conducts, as part of its business, state tournaments for various athletic and academic events, and the host desires to conduct said event for VHSL, now, therefore, in consideration of the following mutual covenants and agreements contained herein, the parties agree as follows:

1. FACILITIES

The host agrees to provide the facilities for the tournament. The facilities shall be the _____ unless otherwise approved 60 (sixty) days in advance of the tournament in writing by VHSL. Such facilities are to be used exclusively for the VHSL event for the tournament dates. No sharing of the site with other events may take place during the VHSL event.

2. MANAGEMENT

Except as provided in this paragraph for officials, the host shall provide, manage and supervise all personnel necessary to properly conduct the tournament, including without limitation, tournament director, ticket sellers and takers, concession workers, event monitors, statisticians, time-clock operators, and timers, who are not officials, security personnel, rescue squads, and custodial workers.

The host is responsible for compliance with all laws and regulations regarding payment for the labor and/or services of individuals and organizations arranged by the host as a part of its management responsibilities set forth in this paragraph, including without limitation compliance with IRS regulations regarding income tax and FICA withholdings, the issuance of required tax reports, and any other Federal, State and local laws or regulations.

The VHSL is responsible for obtaining the officials for the contest. Officials will be independently contracted by VHSL. The host organization will have no duties or responsibilities for the officials who enforce the rules and regulations of the competition.

3. PAYMENT

For hosting the tournament, VHSL agrees to pay the host \$_____ (the Payment). Within 10 (ten) business days following the tournament's completion, host shall deliver to VHSL revenue from the tournament including all ticket sales, gate receipts, broadcast and telecast fees, video sales, and VHSL produced program sales. Within 5 (five) business days of VHSL's receipt of the revenue, VHSL shall make the Payment to host.

4. ADMISSION, COPYRIGHT, BROADCAST, AND RULES OF PLAY

In hosting the tournament as provided herein, the host hereby agrees to abide by all VHSL regulations and rate schedules regarding admission, broadcasting, telecasting, video taping, program sales, and any other functions that are regulated by VHSL policies and guidelines. The host may not modify or establish event attendance, copyright or broadcast fees, or rules of play for the participants.

5. PROMOTION

The VHSL reserves the right to require the host to terminate or to enjoin any advertising or announcements relating to the tournament hosted that have not been approved in advance in writing by VHSL. Advertising and publicity shall be in style and content suitable for viewing or hearing by a family audience including minor children. All advertising and

publicity announcements must specify that the event is a VHSL event and that the VHSL owns the copyright and broadcast rights to the tournament.

6. COMPLIANCE

The host will exercise due care not to conduct or permit any activities at the tournament that are in violation of Federal, State, or local laws. The host will be responsible for compliance with all statutes and ordinances relating to public assembly and public events. The host shall also take measures to ensure that activities and conduct of attendees are appropriate for seeing or hearing by a family audience with minor children.

7. LIABILITY

The host will indemnify and hold the VHSL harmless from any claims, actions, suits or demands, for damages to the host, site owner, tournament participants, and attendees' person and/or property arising from the tournament. VHSL has catastrophic insurance coverage for student participants in events with a significant deductible, and general liability insurance for its own acts or omissions. Host shall be responsible for insurance coverage for its own acts, omissions, or liability of any kind.

8. ASSIGNMENT

This agreement can not be assigned to any other party without the prior written consent of the VHSL.

9. TERMINATION

This Agreement may be terminated by either party upon sixty (60) days notice prior to the event. The host shall have to right to cure a defect in the performance of its duties specified in this Agreement upon notification of defect by VHSL. Such cure shall be completed within seven (7) days of notice of the defect by VHSL, or this contract may be voided by the VHSL at its option, and VHSL shall thereafter be relieved of any obligation for payment under this agreement and may arrange another tournament host.

10. OTHER

This contract constitutes the entire agreement between the parties and supercedes all prior negotiations, representations, commitments, offers, contracts, and writings of any nature. Any amendments or changes to this contract shall be in writing signed by both parties.

The undersigned hereby warrants that they are authorized to enter into this agreement to host VHSL's _____ tournament.
Name of Event

VIRGINIA HIGH SCHOOL LEAGUE, INC. DISTRICT

By: _____
Authorized Signature Title Date

HOST ORGANIZATION:

Name of Host Organization: _____

By: _____
Authorized Signature Title Date

**VIRGINIA HIGH SCHOOL LEAGUE, INC.
REGIONAL TOURNAMENT CONTRACT**

This Agreement made this ____ day of _____, 200_ between the Virginia High School League, Inc. region, herein referred to as VHSL, and _____ herein referred to as the host.

Wherein VHSL conducts, as part of its business, state tournaments for various athletic and academic events, and the host desires to conduct said event for VHSL, now, therefore, in consideration of the following mutual covenants and agreements contained herein, the parties agree as follows:

1. FACILITIES

The host agrees to provide the facilities for the tournament. The facilities shall be the _____ unless otherwise approved 60 (sixty) days in advance of the tournament in writing by VHSL. Such facilities are to be used exclusively for the VHSL event for the tournament dates. No sharing of the site with other events may take place during the VHSL event.

2. MANAGEMENT

Except as provided in this paragraph for officials, the host shall provide, manage and supervise all personnel necessary to properly conduct the tournament, including without limitation, tournament director, ticket sellers and takers, concession workers, event monitors, statisticians, time-clock operators, and timers, who are not officials, security personnel, rescue squads, and custodial workers.

The host is responsible for compliance with all laws and regulations regarding payment for the labor and/or services of individuals and organizations arranged by the host as a part of its management responsibilities set forth in this paragraph, including without limitation compliance with IRS regulations regarding income tax and FICA withholdings, the issuance of required tax reports, and any other Federal, State and local laws or regulations.

The VHSL is responsible for obtaining the officials for the contest. Officials will be independently contracted by VHSL. The host organization will have no duties or responsibilities for the officials who enforce the rules and regulations of the competition.

3. PAYMENT

For hosting the tournament, VHSL agrees to pay the host \$_____ (the Payment). Within 10 (ten) business days following the tournament's completion, host shall deliver to VHSL revenue from the tournament including all ticket sales, gate receipts, broadcast and telecast fees, video sales, and VHSL produced program sales. Within 5 (five) business days of VHSL's receipt of the revenue, VHSL shall make the Payment to host.

4. ADMISSION, COPYRIGHT, BROADCAST, AND RULES OF PLAY

In hosting the tournament as provided herein, the host hereby agrees to abide by all VHSL regulations and rate schedules regarding admission, broadcasting, telecasting, video taping, program sales, and any other functions that are regulated by VHSL policies and guidelines. The host may not modify or establish event attendance, copyright or broadcast fees, or rules of play for the participants.

5. PROMOTION

The VHSL reserves the right to require the host to terminate or to enjoin any advertising or announcements relating to the tournament hosted that have not been approved in advance in writing by VHSL. Advertising and publicity shall be in style and content suitable for viewing or hearing by a family audience including minor children. All advertising and

publicity announcements must specify that the event is a VHSL event and that the VHSL owns the copyright and broadcast rights to the tournament.

6. COMPLIANCE

The host will exercise due care not to conduct or permit any activities at the tournament that are in violation of Federal, State, or local laws. The host will be responsible for compliance with all statutes and ordinances relating to public assembly and public events. The host shall also take measures to ensure that activities and conduct of attendees are appropriate for seeing or hearing by a family audience with minor children.

7. LIABILITY

The host will indemnify and hold the VHSL harmless from any claims, actions, suits or demands, for damages to the host, site owner, tournament participants, and attendees' person and/or property arising from the tournament. VHSL has catastrophic insurance coverage for student participants in events with a significant deductible, and general liability insurance for its own acts or omissions. Host shall be responsible for insurance coverage for its own acts, omissions, or liability of any kind.

8. ASSIGNMENT

This agreement can not be assigned to any other party without the prior written consent of the VHSL.

9. TERMINATION

This Agreement may be terminated by either party upon sixty (60) days notice prior to the event. The host shall have to right to cure a defect in the performance of its duties specified in this Agreement upon notification of defect by VHSL. Such cure shall be completed within seven (7) days of notice of the defect by VHSL, or this contract may be voided by the VHSL at its option, and VHSL shall thereafter be relieved of any obligation for payment under this agreement and may arrange another tournament host.

10. OTHER

This contract constitutes the entire agreement between the parties and supercedes all prior negotiations, representations, commitments, offers, contracts, and writings of any nature. Any amendments or changes to this contract shall be in writing signed by both parties.

The undersigned hereby warrants that they are authorized to enter into this agreement to host VHSL's _____ tournament.
Name of Event

VIRGINIA HIGH SCHOOL LEAGUE, INC. REGION

By: _____
Authorized Signature Title Date

HOST ORGANIZATION:

Name of Host Organization: _____

By: _____
Authorized Signature Title Date

**VIRGINIA HIGH SCHOOL LEAGUE, INC.
STATE TOURNAMENT CONTRACT**

This Agreement made this ____ day of _____, 200_ between the Virginia High School League, Inc., herein referred to as VHSL, and _____ herein referred to as the host.

Wherein VHSL conducts, as part of its business, state tournaments for various athletic and academic events, and the host desires to conduct said event for VHSL, now, therefore, in consideration of the following mutual covenants and agreements contained herein, the parties agree as follows:

1. FACILITIES

The host agrees to provide the facilities for the tournament. The facilities shall be the _____ unless otherwise approved 60 (sixty) days in advance of the tournament in writing by VHSL. Such facilities are to be used exclusively for the VHSL event for the tournament dates. No sharing of the site with other events may take place during the VHSL event.

2. MANAGEMENT

Except as provided in this paragraph for officials, the host shall provide, manage and supervise all personnel necessary to properly conduct the tournament, including without limitation, tournament director, ticket sellers and takers, concession workers, event monitors, statisticians, time-clock operators, and timers, who are not officials, security personnel, rescue squads, and custodial workers.

The host is responsible for compliance with all laws and regulations regarding payment for the labor and/or services of individuals and organizations arranged by the host as a part of its management responsibilities set forth in this paragraph, including without limitation compliance with IRS regulations regarding income tax and FICA withholdings, the issuance of required tax reports, and any other Federal, State and local laws or regulations.

The VHSL is responsible for obtaining the officials for the contest. Officials will be independently contracted by VHSL. The host organization will have no duties or responsibilities for the officials who enforce the rules and regulations of the competition.

3. PAYMENT

For hosting the tournament, VHSL agrees to pay the host \$_____ (the Payment). Within 10 (ten) business days following the tournament's completion, host shall deliver to VHSL revenue from the tournament including all ticket sales, gate receipts, broadcast and telecast fees, video sales, and VHSL produced program sales. Within 5 (five) business days of VHSL's receipt of the revenue, VHSL shall make the Payment to host.

4. ADMISSION, COPYRIGHT, BROADCAST, AND RULES OF PLAY

In hosting the tournament as provided herein, the host hereby agrees to abide by all VHSL regulations and rate schedules regarding admission, broadcasting, telecasting, video taping, program sales, and any other functions that are regulated by VHSL policies and guidelines. The host may not modify or establish event attendance, copyright or broadcast fees, or rules of play for the participants.

5. PROMOTION

The VHSL reserves the right to require the host to terminate or to enjoin any advertising or announcements relating to the tournament hosted that have not been approved in advance in writing by VHSL. Advertising and publicity shall be in style and content suitable for viewing or hearing by a family audience including minor children. All advertising and

publicity announcements must specify that the event is a VHSL event and that the VHSL owns the copyright and broadcast rights to the tournament.

6. COMPLIANCE

The host will exercise due care not to conduct or permit any activities at the tournament that are in violation of Federal, State, or local laws. The host will be responsible for compliance with all statutes and ordinances relating to public assembly and public events. The host shall also take measures to ensure that activities and conduct of attendees are appropriate for seeing or hearing by a family audience with minor children.

7. LIABILITY

The host will indemnify and hold the VHSL harmless from any claims, actions, suits or demands, for damages to the host, site owner, tournament participants, and attendees' person and/or property arising from the tournament. VHSL has catastrophic insurance coverage for student participants in events with a significant deductible, and general liability insurance for its own acts or omissions. Host shall be responsible for insurance coverage for its own acts, omissions, or liability of any kind.

8. ASSIGNMENT

This agreement can not be assigned to any other party without the prior written consent of the VHSL.

9. TERMINATION

This Agreement may be terminated by either party upon sixty (60) days notice prior to the event. The host shall have to right to cure a defect in the performance of its duties specified in this Agreement upon notification of defect by VHSL. Such cure shall be completed within seven (7) days of notice of the defect by VHSL, or this contract may be voided by the VHSL at its option, and VHSL shall thereafter be relieved of any obligation for payment under this agreement and may arrange another tournament host.

10. OTHER

This contract constitutes the entire agreement between the parties and supercedes all prior negotiations, representations, commitments, offers, contracts, and writings of any nature. Any amendments or changes to this contract shall be in writing signed by both parties.

The undersigned hereby warrants that they are authorized to enter into this agreement to host VHSL's _____ tournament.
Name of Event

VIRGINIA HIGH SCHOOL LEAGUE, INC.

By: _____
Authorized Signature Title Date

HOST ORGANIZATION:

Name of Host Organization: _____

By: _____
Authorized Signature Title Date

Virginia High School League Travel and Expense Policies

The policy of VHSL is to make prompt reimbursement for necessary travel expenses. In keeping with this policy, expense vouchers must be turned in to VHSL within 30 days following the month in which the expense(s) occurred. Failure to submit vouchers within this time period may be grounds for the denial of your claim. Persons traveling at VHSL expense are expected to be conservative in choice of lodging, meals, and method of travel. Receipts are required to be attached in order to receive reimbursement. Processing of expense vouchers may be delayed without these supporting documents.

Reimbursement will be made for the following expenses.

1. PRIVATE AUTO
 - a. If air or rail transportation is not available or is impractical, \$0.50 per mile is authorized over the most direct route.
 - b. If air or rail transportation is available but an individual or individuals choose to travel by private car, maximum reimbursement will be for one roundtrip airfare at the lowest applicable rate (exclusive of tax). Tolls and parking will be reimbursed to the extent it proves to be no more expensive than round trip travel to, and parking at, the airport. Only meals and lodging that would have been required for air travel are reimbursable.
2. PLANE – Coach or economy class fare except when airlines provide only first class accommodations.
3. TRAIN – Coach class fare only for short daytime trips. For longer overnight trips, prior authorization is required for Pullman accommodation (roomette or duplex) plus meals en route.
4. RENTAL CAR – This applies if no other mode of transportation is available. If two or more travelers are attending the same meeting, joint transportation should be arranged.
5. BUS and TAXI - Reasonable fares will be reimbursed for required travel.
6. SUBSISTENCE – Lodging expenses must be reasonable. It is recognized that the amount necessary will vary with the point at which the expenditure is incurred. Meals for traveling on official VHSL business must be kept reasonable. Meal allowance (excluding tips) for administrative travel is limited to \$35 per day and \$40 per day for conference travel. When the traveler finds it necessary to leave home before 6:00 a.m., or is unable to return home by 8:00 p.m., reimbursement will be allowed for breakfast and/or dinner. Requests for reimbursement of meals purchased for guests require full explanation. Excessive tipping for meals is not allowed.
7. MISCELLANEOUS
 - a. Claimed long distance telephone calls must be explained in sufficient detail to permit review and reimbursement approval.
 - b. Gratuities are recognized as a legitimate part of the travel cost. All payments of this type, including porter and baggage, should be kept to a minimum.
 - c. Cost of host or hostess gifts not exceeding the daily meal allowance is allowed in recognition of meals or overnight accommodations not charged.
8. NOT REIMBURSABLE – Individual expenditures, and items on a hotel bill, such as personal long distance telephone calls (other than those to call home), valet parking (if not required by the hotel), bar charges, laundry, entertainment, etc., are considered personal expenses and are not reimbursable.

The Executive Director and the Chief Financial Officer are to enforce the foregoing policies and to make only such exceptions as are clearly required in the interests of the League and equitable treatment for those who travel on its behalf. Any questions regarding these policies should be referred to either of these individuals before the expense is incurred.

VHSL PAYMENT TRANSMITTAL FORM

The (type or print name) _____
district/region has approved the attached invoice for payment. The person approving
the payment is (type or print name) _____. A
recap of the information to process the payment is provided below (all information is
to be typed or printed).

Who the check is to be made payable to:

The address where the check should be mailed:

The amount of the check:

What the expense is for:

Date the expense was incurred:

Approving officers signature _____ Date Approved _____

Contact information of approving officer:

School _____ Telephone number _____

Date mailed to VHSL central office (only if different than the date approved) _____

Mail this approval and attached invoices/bills to:

Bookkeeper
VHSL
1642 State Farm Blvd.
Charlottesville, VA 22911

APPENDIX C

<u>VHSL Fee Schedules</u>	<u>Page Number</u>
Activity Tournament Fees	C1
Broadcast Fees	C2
Certified Trainer's Fees	C3
Director's Fees	C4
Fines	C5
Membership Fees	C6
Official's Fees	C7
Official's Registration and Insurance	C8
Processing Fees	C9
Publication Entries	C10
Publication Price List	C11
Tournament Ticket Prices	C12
Tournament Worker's and Site Fees	C13

**VIRGINIA HIGH SCHOOL LEAGUE
STATE ACTIVITY TOURNAMENT FEES
July 1, 2006**

EVENT

Creative Writing:

Judges \$10.00 per booklet

Debate:

Judges \$15.00 per round
Policy and Lincoln Douglas Director \$400.00 plus expenses
Policy and Lincoln Douglas Staff (3) \$100.00 per person
Student Congress Director \$150.00 plus expenses
Student Congress Staff (1) \$100.00 plus expenses
Parliamentarians (4) \$50.00 per person

Evaluators:

Publications under 200 pages \$30.00 per publication
Publications 200 pages and over \$35.00 per publication

Forensic Judges:

Judges \$10.00 per preliminary round
\$15.00 per final round
Director \$400.00 plus expenses
Host \$145.00
Staff (12) \$45.00 per person
Extemporaneous writer \$100.00

Scholastic Bowl:

Director (also writes questions) \$3,500.00

Theatre:

Judges \$100.00 per tournament plus expenses

**VIRGINIA HIGH SCHOOL LEAGUE
STATE TOURNAMENT BROADCAST FEES
July 1, 2006**

TYPE OF BROADCAST

Radio	\$50.00 per game per station outlet
Telecast:	
Live basketball broadcast	\$500.00
Delayed basketball broadcast*	\$200.00
Live football broadcast	\$2,000.00
Delayed football broadcast*	\$500.00
Delayed telecast of all other sports*	\$100.00
Public Access Television - delayed basis*	\$50.00 per game per station outlet
Webcasting	\$50.00 per game per station outlet

* Delayed broadcasting is defined as no earlier than 2 hours after completion of the game.

**VIRGINIA HIGH SCHOOL LEAGUE
STATE TOURNAMENT CERTIFIED TRAINER'S FEES
July 1, 2006**

<u>Lentgh of assigned competition(s):</u>	<u>Amount Paid</u>
Less than 3 hours	\$50.00
3 hours or more but less than 5 hours	\$75.00
5 hours or more but less than 8 hours	\$100.00
8 hours or more up to 1 day	\$150.00

**VIRGINIA HIGH SCHOOL LEAGUE
STATE TOURNAMENT DIRECTOR'S FEES**

EVENT

Baseball	\$100.00 per game
Basketball (Boys and Girls)	\$150.00 for 1 game \$200.00 for 2 games
Cheer	\$400.00
Cross Country (Boys and Girls)	\$60.00 per meet
Field Hockey	\$100.00 per game
Football	\$300.00 per game
Golf	\$300.00
Gymnastics	\$450.00
Indoor Track (Boys and Girls)	\$400.00 for AA \$450.00 for AAA
Lacrosse (Boys and Girls)	\$100.00 per game
Outdoor Track (Boys and Girls)	\$400.00 for A \$500.00 for AA \$500.00 for AAA
Soccer (Boys and Girls)	\$100.00 per game
Softball	\$100.00 per game
Swim and Diving (Boys & Girls)	\$500.00
Tennis	\$100.00 for AAA quarter finals \$300.00 for A semi finals and finals \$300.00 for AA semi finals and finals \$400.00 for AAA semi finals and finals
Volleyball (Boys and Girls)	\$100.00 per contest
Wrestling	\$500.00

District and region amounts for tournament director's are not to exceed these limits unless they have been grandfathered by the Executive Committee, or are to be paid from the region's share of the tournament's net income.

VIRGINIA HIGH SCHOOL LEAGUE FINE AMOUNTS

<u>FINE AMOUNT</u>	<u>INFRACTION</u>
\$25.00	<ul style="list-style-type: none">- Late eligibility lists- Failure to complete and send to VHSL Weight Control Program Compliance Verification (W-3) Form
\$50.00	<ul style="list-style-type: none">- Use of non-registered officials- Failure to properly report additional football games- Failure of coach to attend required rules clinic- Failure of school to have representative attend VHSL State Area Meeting- Failure to provide a required judge at state forensic competition- Failure to provide a required Lincoln-Douglas judge at state debate competition- Failure to provide a required Student Congress judge at state debate competition- Failure of a broadcasting, magazine, newspaper/newsmagazine or yearbook adviser to attend a VHSL State Area School Media Meeting, or of a new adviser to attend prior to either his/her first or second year in the job and subsequently submitting a publication for VHSL evaluation.
\$75.00	<ul style="list-style-type: none">- Sanction rule violation
\$100.00	<ul style="list-style-type: none">- Removing team from field or court prior to completion of game unless removal is by mutual agreement of both administrators- Failure to report sportsmanship violations (fine is per unreported occurrence)- Use of an ineligible player/participant- Use of an ineligible coach- Failure to properly report required football scheduling information- Failure to submit regional tournament reports/proceeds on time (fine is per occurrence)
\$200.00	<ul style="list-style-type: none">- Illegal practice:<ul style="list-style-type: none">Sunday restrictionsOut-of-season practicesMinimum practice sessionsViolations of equipment restrictions- Illegal scrimmage or game
\$300.00	<ul style="list-style-type: none">- Damage of school/facility property (in addition to cost of replacement/repair of property)- Substitute players or bench personnel enter the playing field/court during a verbal or physical altercation- Team personnel who engage in excessive unsportsmanship conduct before, during or after the contest
\$1,000.00	<ul style="list-style-type: none">- May be levied with or without any other penalty that is imposed on the school

VIRGINIA HIGH SCHOOL LEAGUE MEMBERSHIP FEES
For the school years 2009-10 and 2010-11

<u>MEMBERSHIP COMPONENT</u>	<u>AMOUNT</u>
Basic Membership Fee	\$700.00
Sponsored Activity Fee	\$30.00 per activity
VHSL Insurance Premium	\$5.75 per participant
Late Payment Penalty	10% of total amount due

**VIRGINIA HIGH SCHOOL LEAGUE
STATE TOURNAMENT OFFICIAL'S FEES**

EVENT

Baseball	\$65.00 per game
Basketball	\$75.00 per game*
Cheer	\$80.00 per game*
Field Hockey	\$70.00 per game*
Football	\$70.00 per game
Gymnastics	\$160.00 for a 2 day event*
Lacrosse	\$65.00 per game
Soccer	\$35.00 for the 4th official* \$50.00 per linesmen* \$70.00 per referee*
Softball	\$65.00 per game
Volleyball	\$50.00 per linesmen per match \$75.00 per referee/umpire per match
Wrestling	\$250.00 for a 2 day tournament

Officials will also be paid 50 cents per mile outside their service area if the distance is beyond 20 miles.

District and region amounts paid to official's are not to exceed these limits unless they have been grandfathered by the Executive Committee, or are to be paid from the region's share of the tournament's net income.

* - Fee increases approved by the Executive Committee on May 7, 2008; effective July 1, 2008

VIRGINIA HIGH SCHOOL LEAGUE OFFICIAL'S REGISTRATION FEES

<u>SPORT</u>	<u>REGISTRATION FEE</u>	<u>INSURANCE FEE</u>	<u>TOTAL REGISTRATION</u>
Baseball	\$18.00	\$11.00	\$29.00
Basketball	\$24.00	\$11.00	\$35.00
Cheer	\$18.00	\$11.00	\$29.00
Field Hockey	\$18.00	\$11.00	\$29.00
Football	\$24.00	\$11.00	\$35.00
Gymnastics	\$18.00	\$11.00	\$29.00
Lacrosse	\$18.00	\$11.00	\$29.00
Soccer	\$18.00	\$11.00	\$29.00
Softball	\$18.00	\$11.00	\$29.00
Swim and Dive	\$18.00	\$11.00	\$29.00
Track and Field	\$18.00	\$11.00	\$29.00
Volleyball	\$18.00	\$11.00	\$29.00
Wrestling	\$24.00	\$11.00	\$35.00

VIRGINIA HIGH SCHOOL LEAGUE PROCESSING FEES

<u>PROCESSING FEE</u>	<u>AMOUNT</u>
Jamborees	\$100.00
VHSL Sanctions:	
If request is over 15 days from the event date	\$25.00
If request is 15 or less days prior to the event	\$100.00

VIRGINIA HIGH SCHOOL LEAGUE PUBLICATION ENTRY FEES

<u>EVENT</u>	<u>AMOUNT</u>
Publication Evaluations:	
Magazines	\$45.00*
Newspapers	\$45.00*
News Magazines	\$45.00*
Yearbooks if under 200 pages	\$45.00*
Yearbooks if 200 pages or more	\$50.00*
Contest Entry Fees:	
Creative Writing	\$20.00**
Writing/Photo/Design	\$2.00 per entry

* - Fees effective July 1, 2007

** - Fee increase approved by the Executive Committee on May 7, 2008; effective July 1, 2008

VIRGINIA HIGH SCHOOL LEAGUE PRICE LIST

<u>PUBLICATION</u>	<u>COST</u>	<u>PLUS Shipping and Handling of:</u>
Basketball Programs	\$5.00	
Directory	\$20.00	10% of order total with a \$5 minimum
DVD's of Program Activities	\$20.00	10% of order total with a \$5 minimum
Football Programs	\$5.00	
Handbook	\$20.00	10% of order total with a \$5 minimum
Mailing Lists	\$25.00	
Master Eligibility List (100 per pack)	\$5.00	
Patches	\$2.00	
Physical Forms (100 per pack)	\$15.00	10% of order total with a \$5 minimum
Rule Books	\$8.00	10% of order total with a \$5 minimum
School Labels	\$25.00	
Steroid Packets	\$20.00	10% of order total with a \$5 minimum
The Leaguer	\$10.00	

VIRGINIA HIGH SCHOOL LEAGUE STATE TOURNAMENT TICKET PRICES

EVENT

TICKET PRICES

(Age 6 and under are free for all events
when accompanied by an adult)

Baseball	\$8.00 for quarter-final games*	\$10.00 for semi-final & final games*
Basketball (Boys and Girls)	\$8.00 for quarter-final games*	\$10.00 for games at the Siegel Center*
Cheer	\$10.00*	
Cross Country (Boys and Girls)	\$8.00*	
Field Hockey	\$8.00 for quarter-final & semi-final games*	\$10.00 for championship games*
Football	\$8.00 for semi-final games	\$10.00 for championship games
Golf (site permitting)	\$7.00	
Gymnastics	\$10.00*	
Indoor Track (Boys and Girls): AA	\$5.00 for Friday	\$8.00 for Saturday*
Indoor Track (Boys and Girls): AAA	\$8.00 for Friday**	\$8.00 for Saturday*
Jubilee (Radford location only)	\$10.00 per day	
Lacrosse (Boys and Girls)	\$8.00 for quarter-final games*	\$10.00 for semi-final & final games*
Outdoor Track (Boys and Girls)	\$5.00 for Friday	\$8.00 for Saturday*
Soccer (Boys and Girls)	\$8.00 for quarter-final & semi-final games*	\$10.00 for championship games*
Softball	\$8.00 for quarter-final games*	\$10.00 for semi-final & final games*
Swim and Diving (Boys & Girls)	\$10.00*	
Tennis (site permitting)	\$8.00 for quarter-final & semi-final matches*	\$10.00 for championship matches*
Volleyball (Boys and Girls)	\$8.00 for quarter-final games*	\$10.00 for semi-final & final games*
Wrestling	\$10.00 for quarter-final matches*	\$25.00 per book*

NOTE: A pre-sale ticket rebate of \$1 for basketball games played at VCU's Siegel Center and for football championship games is subject to annual approval by the Executive Committee.

* - Fee increases approved by the Executive Committee on May 7, 2008; effective July 1, 2008

** - Fee increase approved by the Executive Committee on May 7, 2009; effective July 1, 2009

**VIRGINIA HIGH SCHOOL LEAGUE
STATE TOURNAMENT WORKER'S and SITE FEES**

Refer to section 220-4-1 Expense Limitations in the VHSL Policy Manual.

In general, amounts paid to tournament workers and other tournament expenses such as facility rentals, field maintenance, clean-up costs, etc. are not to exceed the customary and normal costs associated with regular season contests.