

Examples of Spending NAWGJ Funds

The National Association of Women's Gymnastics Judges is a 501 (c) 3 which is defined by the IRS as a not-for-profit organization that is organized and operated exclusively for one or more exempt purposes. Expenditure of NAWGJ must be related to the NAWGJ mission, i.e. to provide professional development for its members and to support and promote women's gymnastics in the United States. Please refer to the NAWGJ Operating Code (pages 30 – 33) and review the official NAWGJ Financial Policy. This document provides some examples of how funds may be spent to support the NAWGJ mission.

Membership Fees

- NAWGJ dues have priority for expenditures over affiliate dues
- Affiliates – USAG, AAU, High School, USAIGC, etc. - NAWGJ funds may be used but after NAWGJ dues and other NAWGJ related activities are expensed (e.g., National Judges' Cup participation) and educational/testing expenses

Educational Experiences

- Clinics/Workshops/Symposium Fees (Registrations/travel/per diem)
 - NAWGJ functions are the highest priority and then affiliate functions
- Clinician fees and travel
- Testing expenses
- Clinic materials/prizes

Educational Materials (selected examples, not limited to the following)

- Electronic
 - Code of Points (Optional, Compulsory, XCEL)
 - Apps used as study aids or for judging purposes
- Non-electronic
 - Code of Points (Optional, Compulsory, XCEL)
 - Anything sold from the NAWGJ Library
 - Flip Charts
 - Other educational materials

National Judges' Cup

- Expenses to send judge(s)
 - Travel – mileage or airfare
 - Hotel, Meals, Parking
 - Local transportation (taxi/ride share)
- Sending a State or Regional Team to National Judges' Cup
 - Could pay for any or all of the expenditures – travel, apparel, hotel, food
 - Money CAN'T be given directly to athlete, coach, parent; SJD must purchase tickets, pay for hotel, etc.

- Sending representative(s) from another state to judge at National Judge's Cup

NAWGJ Promotional Materials, Uniforms, Apparel

- NAWGJ uniforms, sweaters
- NAWGJ "spirit" wear or other items with logo

Helping New judges

- Uniforms
- Fees
- Testing
- Educational materials

Partial Reimbursement for Expenses Required for a Volunteer Position (up to 25%)

- Internet access/hot spots
- Phone bill (up to 25%)
- Home Internet for assigner (up to 25%)

Mentorship Programs or any program that GROWS the number of judges

- Costs for travel
- Fees or partial fees for time

Helping Hands Program or Helping Another State with NAWGJ Activities

Judges Volunteering at Events

- States, Regionals, Nationals etc.
 - Travel, hotel, food

Appreciation Gifts/Retirement/Sympathy

- Circumstances arise where gifts and donations using NAWGJ funds may be allowable; however, these donations must be appropriate for the occasion and should be limited to \$100.00 or less. The SJD must receive written approval from the Regional Judging Director for any gift or donation exceeding \$100.00.
- To protect our non-profit status, do not use State or Regional funds for purposes not reflected in our Mission. For example, don't help an **individual** in need. Instead, pass the hat at an event but don't pass that money through your account. Don't help their cause with State or Regional funds.

Depreciable Items on Equipment Inventory

- See NAWGJ Financial Policy (page 32) for specific information