

## **Examples of Spending NAWGJ Funds**

Updated July 2024

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

### **Membership Fees**

- NAWGJ dues have priority for expenditures over affiliate dues
- Affiliates – USAG, AAU, High School, USAIGC, NGA etc. - NAWGJ funds may be used but only after NAWGJ dues and other NAWGJ related activities are paid such as educational/testing expenses and National Judges' Cup participation.
- Costs related to Safety Certification and Background Checks are allowable.

### **Educational Experiences**

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

### **Educational Materials (Examples, not limited to these, may include various organizations)**

- 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 material

### **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

### **Supplies & Equipment for Directors (SJD, RJD, Executive Board, Appointed Directors)**

- Cost of Zoom or similar platform to run remote meetings
- Ordinary and necessary expenses for running the office with appropriate approval.

### **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.
- 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; don't pass that money through your account. Don't help their cause with State or Regional funds.

#### **Depreciable Items on Equipment Inventory**

- See the NAWGJ Equipment Inventory Report Form for more information  
[Other NAWGJ Forms & Reports – National Association of Women's Gymnastics Judges](#)