

## AIA Policies and Procedures Manual

### Tournament: Income / Expense Report “TIER”

- **Filing the Tournament Income/Expense Report (TIER):**
  - The TIER *must be* submitted electronically via email in Excel Format to the AIA Accounting Department and respective AIA Tournament Coordinator.
  - Please do not FAX or PDF the TIER – email in original Excel Format. Handwritten TIERS and PDFs will be returned unprocessed.
  - The Athletic Director is the Site Director of record.
  - The Site Director/Athletic Director is responsible for all tournament related revenue and expense accounting. The TIER is required before payment can be made to the Site Director.
  - Utilize the authorized Tournament Income/Expense Report (TIER) and any supplemental forms. (Tournament Budget forms, AIA Universal Reimbursement Form). Fill in completely and itemize as directed. All forms are available on the AIA website.
  - The tournament sport, gender, conference, division or section, date and any other level/round must be clearly noted. (Must be entered on TIER *Summary* tab).
  - All adjustments to gross revenue dollars must be substantiated with documentation and noted on TIER.
  - All other revenue submitted must have supporting documents clearly delineating the source of the revenue if other than gate receipts.
  - Site Directors will follow the “*State Tournament Compensation*” as stated in the AIA Policies and Procedures Manual (on website). The tournament employee rates are listed by position and amount. The payment amounts have been set by state tournament directors and approved by the AIA Finance Committee (comprised of members of the AIA Executive Board and Conference Presidents).
  - **No changes are to be made to the compensation rate without AIA authorization.**
  - Request Start Up Funds (if necessary) using the AIA Universal Reimbursement Form. Indicate on form if check will be picked up or is to be mailed. If mailed, allow ample lead time. Template may be requested from AIA accounting [accounting@aiaonline.org](mailto:accounting@aiaonline.org)
  - START UP Funds are to be deposited separately from gate receipts. A separate deposit slip and QBD will be provided.
  - **One TIER per event; do not combine single events on one TIER if on different days.**
  - The TIER will accommodate multi-day events using the additional day ticket sales tabs.

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- **Tournament: Income / Expense Report “TIER” - CONTINUED**
  - A multi-section or multi-division tournament may be on one TIER when it is considered one event.
  - TIER must be filed for all events whether profit, loss or non-revenue generating. **This is the only way the Site Director can be paid (i.e. 1-2 round Tennis at high seed site).**
  - All Employee/Police Officer/Vendors, including Athletic Trainer payment requests must be entered on the respective tabs on the TIER. TEE ->orange tab, Police – gray tab, AT -> green vendor tab.
  - All AIA registered Officials will be paid through RefPay. No checks will be issued.
  - All net proceeds are to be deposited in the designated AIA deposit only account. Deposit slips will be included with ticket packets. **Event data must be written on deposit slips.** This will be matched up to electronically submitted TIER.
  - No cash is to be brought to the AIA office. A school/district check may be submitted in lieu of deposit.
  - **Account for and return all unused tickets to AIA office with a Ticket accounting page for proper identification. (See ticket procedure).**
  - AIA Pass Sign in sheet must be submitted. Number of AIA Pass Users/Guests must be entered on TIER Summary Page.
  - If no tickets are sold, notation must be made on TIER Summary page= “No Tickets Sold”.
  - If a school advances to the next round of the tournament, (different site or different day), different color tickets will be provided by the AIA Office. A new TIER must be used for next round.