

SOWI Allowable Expenses

Allowable Expenses

- Uniforms for athletes
- Snacks & meals for athletes and coaches
- Costs associated with athlete training or competition
- Volunteer mileage reimbursed at the current IRS charitable rate
- Gift cards for a reasonable amount to show volunteer appreciation (**make sure to list the name of the recipient**) – not to exceed \$25.00 in value
- Bus rental
- Purchase of sporting equipment used during training for Special Olympics events
- Costs associated with recruiting new athletes or increasing athlete participation
- Costs associated with promoting Special Olympics in your community
- Reasonable fundraising expenses (concessions, candy sales, t-shirt sales, wreathes, etc.)
- Office supplies such as postage or paper
- Storage for sporting equipment
- Professional training fees (please have recipient fill out *IRS W9 Form*)
- First aid / medical supplies
- Laptop/computer and software – Not to exceed \$1000.00
 - We are discussing an option where we work with our supplier (ITPros) to purchase the laptops with the software through SOWI so all will be compatible.
- Banquets/Agency part - Average cost should not exceed \$20.00 per athlete. (If athlete and/or family and friends are charged, this is tax able and proper form completed to).

*Any single item with a purchase price \$1000.00 or greater will require the prior approval of the SOWI Sr. Director of Field Services Office

*All items that have a purchased price of \$2500.00 or greater are considered asset and SOWI needs to be notified for insurance and tax asset inventory tracking.

Non-Allowable Expenses

- Cash donations (memorials or cash gifts)
- Gasoline purchases (unless refueling rented vehicle to transport athletes to Special Olympics event)
- Gift cards purchased to put gas in volunteers personal vehicles
- Cell phone service or land line phone service
- Loans
- Vehicle purchases
- Stock purchases
- Salaries or stipends for any Agency position