

# SOWI Allowable Expenses

## Allowable Expenses

- Uniforms for athletes
  - May include coaches apparel associated with LP
- 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 (must list gift card recipient(s) on cash reimbursement form)
- 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, paper, and printer toner
- 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 \$750.00 per calendar year.
- End of season celebration - Average cost should not exceed \$25.00 per athlete and/or Class A volunteer not to exceed four celebrations in one calendar year. (If athlete and/or family and friends are charged, this is taxable).

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

\*All items that have a purchased price of \$2500.00 or greater are considered asset and requires the SOWI CFO pre-approval prior to purchase.

## 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 volunteer's personal vehicles
- Cell phone service or land line phone service
- Loans
- No purchase of alcohol, drugs of any kind, or cigarettes/vaping material
- Vehicle purchases
- Stock purchases
- Salaries or stipends for any Local Program position
- No purchase of any non-sanctioned SOWI special event tickets with Local Program funds. These can include but are not limited to Ballets, Disney on Ice, Sporting events where SOWI does not provide tickets. For clarification, please contact SOWI CFO or the Sr. Director of Field Services.