**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 compatable.
* 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 item with a purchase value $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