



Wisconsin Amateur Hockey Association, Inc.

WAHA Expense Policy

The Board of Directors of the Wisconsin Amateur Hockey Association (WAHA) recognizes that board members and associates of WAHA may be required to travel or incur other expenses in the course of business on behalf of the Association. The purpose of this policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Directors and other personnel. In addition, this policy insures that WAHA is prudent with and accountable for the membership's funds.

The Finance Committee will be furnished with any additional information at its request. The Association will meet or exceed all regulatory or IRS requirements for business expense documentation. The Association requires receipts for all expenses, except for mileage. Association expenses require a "properly documented" receipt. If a properly documented receipt is not attached, it is up to the Treasurer's discretion to reimburse for the expense. (See Exhibit A)

The documentation will be completed according to policy. If the documentation is not complete, the WAHA Treasurer will not pay the expense until such doubt is eliminated.

All expenses are to be paid by expense checks. The President and Treasurer are authorized by the Board to sign expense checks.

The Board of Directors will also review and ratify all insider transactions. The Finance Committee will monitor insider vendor relationships so that no potential conflicts of interest or preferential treatment is given to any insider.

OFFICERS AND DIRECTORS EXPENSE REIMBURSEMENT

Allowable Expenses:

1. Board Members are entitled to reimbursement from WAHA for certain expenses incurred while conducting Association business. Those expenses that are eligible for reimbursement are:

Air Fare: Actual cost of discounted coach fares for approved official WAHA business.

Car Rental: Actual cost for rental of an appropriately sized automobile when conducting official Association business out of town, provided that a car rental is more economically feasible than using public transportation or the current mileage reimbursement rate.

Mileage: Per mile basis for use of personal vehicle based upon shortage distance mileage calculated from a computer program such as Google Maps or MapQuest at the current IRS mileage rate.

Parking Fees: When attending eligible events

Lodging: When attending eligible events within specified distances from home



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OFFICERS AND DIRECTORS EXPENSE REIMBURSEMENT (cont.)

Meals: Based on a per diem allowance as stipulated by WAHA. The allowance is \$10 – Breakfast; \$15 – Lunch; and \$25 – Dinner. No meal reimbursement expense for hotel-provided breakfast. Persons will not be reimbursed for WAHA group functions or any meetings where food is served.

Eligible Events:

Expenses incurred during the following events are eligible for reimbursement:

1. State Meeting Attendance:

- A. WAHA will provide lodging at the host site, with the cost of such lodging billed directly to WAHA.
- B. Any incidental expenses incurred such as phone, refreshment, movies, etc., shall be for the officers/director's own account and are not eligible for reimbursement. If such expenses are to be charged to the director's room, a valid personal credit card must be presented at the time of check-in to cover all incidental expenses.
- C. WAHA will provide meals and refreshment during the meeting according to the meal reimbursement policy.
- D. Vehicle parking expense charged by the host facility while attending the meeting is eligible for reimbursement.
- E. Expenses incurred by the officer/director's spouse who is attending the meeting are eligible for reimbursement in accordance with the stipulations herein.

2. Regional and Committee Meetings

- A. Only appointed committee members are eligible for expense reimbursement when attending scheduled committee meetings, unless:
 1. The non-committee member's attendance has been requested by the Committee chair, or the non-committee member's attendance has received prior approval from the President or Vice President.
- B. Mileage from the attendee's home address to the meeting site and return is eligible for reimbursement, plus any mileage for authorized local travel while in attendance of the committee meeting.
- C. WAHA will reimburse for lodging expense, provided that the meeting is held in the mid-afternoon or evening and the director must travel a distance of more than 100 miles, one-way.
- D. Reasonable lodging expense reimbursement will be made. The submission for reimbursement accompanied by a valid receipt and shall be for the room only.

OFFICERS AND DIRECTORS EXPENSE REIMBURSEMENT (cont.)



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- E. Per diem allowance applies when overnight lodging is required.

USA Hockey Meeting Attendance

- A. Officers/directors who attend a USA Hockey meeting are entitled to the reimbursement of expenses in accordance with the terms stipulated within this policy. No WAHA reimbursement will be provided for any expenses covered or reimbursed by USA Hockey or any other organization.

Office Expenses

A. Region Directors

- 1. Region Director's expenses for travel within the region, phone, fax, postage, supplies, and other Association-related expenses are eligible for reimbursement from WAHA.

B. WAHA Officers

- 1. Reasonable office expenses for Officers and other Board Members who are not Region Directors for Association-related expenses are eligible for reimbursement from WAHA.

Expense Submission

All requests for expense reimbursement shall be completed and submitted as outlined in Exhibit A. An example of the reimbursement form can be found in Exhibit B.

PROGRAM DIRECTORS/COACHES/MANAGERS EXPENSE REIMBURSEMENT

Eligible Participants:

Anyone who directs, coaches or manages a WAHA program is eligible for reimbursement of allowable expense when performing duties directly associated with the program, in accordance with the procedure herein. This includes any officers and/or directors of the WAHA Board of Directors who may also be serving as program directors, coaches and/or team managers.

Allowable Expenses:

- Air Fare: Actual cost of discounted coach fares when the program's team is also traveling by air to attending an approved competitive event.
- Car Rental: Actual cost for rental of an appropriately sized automobile when conducting official Association business out of town, provided that a car rental is more economically feasible than using public transportation or the current mileage reimbursement rate.
- Mileage: Per mile basis for use of personal vehicle based upon shortage distance mileage calculated from a computer program such as Google Maps or MapQuest at the current IRS mileage rate.



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PROGRAM DIRECTORS/COACHES/MANAGERS EXPENSE REIMBURSEMENT (cont.)

Parking Fees: When attending eligible events

Lodging For individual travel, room and tax only when attending eligible events within specified distances from home.

Meals: Based on the established per diem allowance for those meals consumed during the time away from home. The allowance is \$10 – Breakfast; \$15 – Lunch; and \$25 – Dinner. No meal reimbursement for hotel-provided breakfast.

Administrative expenses such as postage, fax, office supplies and the like will be reimbursed with the submission of valid receipts. Computer e-mail and/or network expense are not eligible for reimbursement.

Ineligible Expenses:

Expenses incurred by accompanying family and/or friends, or other refreshments not associated with a meal are not eligible for reimbursement.

Expenses incidental to lodging such as phone, movies, laundry and the like are likewise ineligible for reimbursement.

Expense Submission

All requests for expense reimbursement shall be completed and submitted as outlined in Exhibit A.



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EXHIBIT A

EXPENSE PROCEDURE & DOCUMENTATION

1. All invoices or requests for reimbursement are to be submitted to the Treasurer ~~on a quarterly basis within 60 days of the expense.~~
2. All requests for reimbursement of an expense shall include:
 - Item
 - Place of purchase
 - Date of purchase
 - Amount of purchase
 - Expense Purpose/Benefit to WAHA
 - Requestor's Name and signature
3. Any receipts that ~~do not contain~~ contain inadequate information will not be paid until such documentation is received.
4. All invoices are to be approved for payment by the Treasurer. Any out of the ordinary or non-line item budgeted expense exceeding \$500 ~~must receive~~ will require prior approval from the President or Vice President ~~prior to~~ before being paid.
5. The Treasurer will maintain the expense form and the expense check and associated register detailing amount and check number, so that a proper audit trail is available.
6. Expense checks will be issued once a month or more frequently as necessary.



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EXHIBIT B

WAHA EXPENSE FORM

Wisconsin Amateur Hockey Association Expense Form								
Name: _____								
Purpose: _____								
(Attach Receipts)								
Date	Place	Hotel	Taxi	Tips	Meals	Phone	Ent.	Misc.
Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total:								\$0.00
TRANSPORTATION						DATE	DESTINATIONS	
Auto:		miles @	0.580	\$	0.00			
Auto:		miles @	0.580	\$	0.00			
Rental Vehicle:				\$				
Airfare:				\$				
Sub-total:								\$0.00
MISCELLANEOUS								
					\$			
					\$			
Sub-total:								\$0.00
Signed _____				Date _____				
Approved by: _____								
Paid: _____			Check #: _____		Vendor: _____			
Charge Acct. #: _____						Grand Total \$ \$0.00		
DETAILS OF ENTERTAINMENT (Attach Receipts whenever possible)								
Date:				Date:				
Place:				Place:				
Guests:				Guests:				
Purpose:				Purpose:				
Amount:				Amount:				
Less Personal Portion:				Less Personal Portion:				
Balance:				Balance:				