



## **Athlete Development Fund (ADF) Account Guidelines (Effective 1/1/2015)**

The purpose of the Athlete Development Fund (ADF) is to provide a way for an athlete or team to raise funds to support training and related competition expenses while allowing donors to make tax deductible donations. Since any efforts towards fundraising can only be used for expenses detailed in these guidelines, it is highly recommended that all fundraising letters and other forms of communication state that the funds are being raised “for the purposes of training and competing in your given sport or specific event. Example: “I am raising funds to train and compete in the nationals.” Any brochure or marketing materials using WASUSA's name, reference or logo must be pre-approved by the WASUSA Office prior to distribution to potential donors. Failure to do so may result in account closure.

### **ELIGIBILITY FOR AN ADF ACCOUNT**

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Account holders are required to be current members in good standing of Wheelchair and Ambulatory Sports, USA. Eligibility for expense reimbursement will commence as of the later of, a) the date of WASUSA membership application or, b) the signed date of the ADF application. Any expenses incurring prior to the date of eligibility will be considered ineligible.

In order to be considered for a team account, the collective individuals must be members of an athletic organization whose joint purpose is other than the formation of individuals for an athletic development fund. A team account application must also be accompanied by a tax identification number (or Employer Identification Number), representing the responsible party (i.e. coach or team manager).

In the event that an existing account holder is not a WASUSA member by March 31<sup>st</sup> of each membership year, the appropriate annual membership fee will be automatically deducted from the existing account.

### **ACCOUNT STATUS**

Account holders who are also WASUSA members with a balance of \$100.00 or more, are considered active. Accounts with a balance less than \$100.00 will be deemed inactive. Although inactive accounts will not be subject to the automatic membership deduction (as explained under eligibility), no withdrawal/reimbursements may be applied to the account. Should a reimbursement amount claimed meet or exceed the current available balance, WASUSA will automatically release all eligible funds up to the active (\$100.00) balance. The exception to this is if the account holder has requested that the account be closed.

## GUIDELINES

- Athletes can request that a Paypal donate button be added to the WASUSA website with a link available for publication on their own personal website.
- All Paypal fees are deducted from the gross donation before funds are credited to the ADF account.
- All funds (to include sponsorships, gifts, prize money, personal money) placed in an Athletic Development Fund are considered assets of Wheelchair and Ambulatory Sports, USA for the benefit of said person.
- Donors should address the check/payee as WASUSA, (Athlete/Team Name) - ADF Account
- Any funds in an Athletic Development Fund cannot be forwarded to another individual and/or team upon account holder's retirement from sport; nor can they be transferred to either heirs and/or other sports/recreational organizations.
- Only the account holder or his/her designee(s) may receive verbal or written information regarding account activity. *(NOTE: Please list, on page 1 of the application form, all authorized persons eligible to receive information on the development fund.)*
- In the event an account remains inactive (no deposits or reimbursements) for a continuous period of thirty-six (36) months, all assets in the Athletic Development Fund will revert to WASUSA's general fund and will no longer be accessible to the athlete/coach/team. Activity is defined as either a donation or a withdrawal. Application of an annual fee or automatic membership deduction is not viewed as an eligible activity for maintaining account activity.
- There is a limit on expense eligibility of one year from the expense incurral date. All expenses must be *received* by the WASUSA office prior to that date. This does not apply to expenses incurred prior to the date of the account startup, which are ineligible.

## FEES

- Fees for maintaining an account ( a/k/a "annual fee") will be \$25.00 per year, payable from the account in January of each year for the coming year. The annual fee for initial year account holders is due at the time of the application. Account fees are not prorated. Annual account fees are not applicable for teams that are also current chapters of WASUSA. The team must be a chapter in and of itself (i.e., not a part of another chapter or program)
- This fee is non-refundable if the account is closed after January 1<sup>st</sup> of the year.
- High volume accounts will be charged additional fees.
  - A high volume account is one which exceeds 20 transactions (checks and/or Paypal contributions) per month.
  - A fee of .50¢ per check/PayPal contribution will be charged for each transaction in

excess of 20 per calendar month at the time of the transaction.

- Two ADF reimbursement checks will be processed free of charge each calendar month.
  - Each additional check request will incur a \$5 processing fee.
- Any fees or charges for the use of Paypal or returned checks will be charged against your account.
- Checks deposited into the account will not be available for disbursement for 5 days after the date of deposit.
- Annual account fees will be withdrawn from the account for any account still open on December 31<sup>st</sup> for the upcoming year unless we have been given written notice no later than November 30 that the account is to be closed.
- Written notice may be provided via email or fax.
- Once an account is closed there will be a one year waiting period before it can be re-established, subject to eligibility and the submission/approval of a new ADF application.
- All *new* ADF accounts maintaining a zero balance for a period of 12 consecutive months will be automatically closed. Although the one-year waiting period will not apply, the athlete/team/coach will have to re-apply.
- We will provide each active accountholder with a quarterly statement of activity. Inactive members will receive an annual statement.

### **ALLOWABLE EXPENSES**

*Guidelines for allowable uses of athlete/coach/team development funds:*

- Travel Expenses to and from Training, Competitions, and Camps
  - Mileage at the IRS allowable rate. (Currently 56¢ per mile for 2014)
  - Airfare and
  - Airport parking
  - Taxis
- Rental Car (mileage rate is not applicable for rental cars)
- Equipment Purchases. Examples:
  - Competition wheelchair
  - Gloves
  - Sport specific clothing
  - Sport specific equipment [field implements, tires, swim goggles, etc]
- Registration Fees for Competitions
- Meals while Training or at Competitions up to the maximum IRS allowable per diem rate (Currently \$59.00 per day)
- Technical Manuals/Books
- Periodicals Related to Sport
- Supplements
- Membership to Fitness Facilities
- WASUSA Membership
- Coaching Fees
- Chaperon Expenses to Accompany Junior Athletes to Competitions
  - Eligibility: Under 18 years of age.
- Personal Care Assistant Expenses for Athletes attending training camps, competitions  
Eligibility: Medically Classified Quadriplegics or those with special medical

circumstances. NOTE: This must be verified in writing by the athlete's physician.

## REIMBURSEMENTS

- Reimbursable expenses are to be submitted using the Athletic Development Fund Reimbursement Expense Form.
- Original receipts **MUST** accompany all expenses claimed.
- The receipts must show
  - Date(s) of service
  - Type of service
  - Amount charged.
- Receipts must be actual invoice
- All receipts submitted in a foreign currency will be converted to the US dollar equivalency on the date of incurral. Furthermore, it is the responsibility of the athlete/team to provide any explanation or translation necessary to process the reimbursement.
- **Unacceptable** receipts include:
  - Estimates
  - Quotes
  - Purchase orders
  - Airline itineraries
- Payments will not be made directly to vendors/assignees.
- Only WASUSA sponsored Teams will be able to have funds transferred from the ADF to Team USA accounts. Account holders must request a transfer ***in writing***
- Any outside team expenses must be paid by the account holder and a receipt submitted for reimbursement.
- Allow 4-6 weeks for payment