



2026 FINANCIAL MANAGEMENT FOR LOCAL PROGRAMS

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FINANCIAL MANAGEMENT

All monies raised in the name of Special Olympics Massachusetts (SOMA) become the property of SOMA, a Massachusetts Non-Profit Organization duly organized under MGL Chapter 180.

Below are the policies for expenditures and documentation to ensure that Special Olympics Massachusetts funds are used appropriately.

While Special Olympics does not directly charge athletes for participation, local programs will incur indirect expenses to run and maintain their program that are outlined below. All local programs are expected to fundraise and/or participate in fundraising events to help offset these costs. Examples of fundraisers include:

- Support the local law enforcement activities (*i.e. Tip a Cops or Cop on Top fundraisers*)
- Participate in the Polar Plunge
- Participate in any of the runs/Jolly Jaunts
- Go “Over the Edge”
- Sell Calendar raffle tickets in the fall
- Support corporate partnerships via Athlete appearance
- Do your own fundraiser (*must be approved by Community Engagement Manager*) such as yard sales, candy bar fundraisers, etc.
 - PLEASE NOTE – SOMA does NOT allow programs to do their own fundraisers at competitions. This is not fair to others attending local programs. Please only conduct these fundraisers at your practices and/or other venues that are not SOMA competitions.
- Ask for donations from parents, friends etc.

APPROVED EXPENSES

- **Sport Venues and Facilities**
 - Includes gym rentals, bowling fees, greens fees, track rentals, swimming pool rentals, etc. Programs are recommended to have a minimum of 8 practices max of 16 practices.
 - Depending on the sport, programs may offer a second session during the year. Please refer to the annual local program guide or contact your Community Engagement manager to learn which sports qualify.
 - If a Local Program requires a storage unit to safely and securely store the sports equipment, uniforms, etc., the unit **MUST** be rented in the name of Special Olympics Massachusetts and SOMA **MUST** be provided the combination or key lock.
- **Transportation**
 - May include rental of school buses or vans to travel to any instate **SOMA** competitions including league games, scrimmages, invitationals or tournaments (*a coach bus may only be rented if you are travelling more than 75 miles*), or vans (*15 passenger vans are prohibited to and from sanctioned Special Olympics Massachusetts competition events*).
 - Travel expenditures including gas and tolls will be reimbursed for the above vehicles with a detailed receipt.
 - Coaches and Volunteers using their personal vehicles can deduct mileage and tolls from their annual taxes (*2025 IRS standard is \$0.70 per mile*).
- **Uniforms**
 - Special Olympics Massachusetts has provided a list of approved uniform items. See list in following pages.
 - Athletes and Unified Sports partners will retain some responsibility for acquiring uniform items that are considered “personal” in nature socks, shin guards, mouthguards, khaki pants or shorts, sneakers, cleats
 - Gear for coaches will only be provided on a 3:1 athlete/coach ratio.
- **Coaches Appreciation**
 - Local Programs may show coaches appreciation with an end of the year gift not to exceed \$30 per coach at a 3:1 ratio, this may include the cost for them at an end of the year banquet.

- **Meals**
 - Meals may be reimbursed with a detailed receipt for teams travelling to/from a Season Ending Tournament when meals are not provided by SOMA and should not exceed \$15 per athlete, partner and coach.
 - Meals for League Games, Regional Qualifiers, and Invitationals are not approved budget items.
 - Team banquets/parties – can be held at the end of the season only, limited to 2 per year, and cannot exceed a \$15 allowance per registered athlete, Unified partner & Coach in that season.
 - Team snacks (*for practice or competition*) are not an approved budget item.
- **Awards**
 - Awards (*i.e. trophies, medals, plaques*) are not an Approved Expense. SOMA provides awards for all sanctioned competitions.
- **Supplies**
 - Supplies include any other necessary items to support the Local Program in training and competition. See list in following pages.
 - Special Olympics Massachusetts will not reimburse Local Programs for any technology expenses such as hosting or creating Websites, computers, or for ink and paper

ACCOUNTING POLICIES

- Any funds raised under the name of Special Olympics must be deposited in the SOMA bank account.
- No Local Program may have a separate Special Olympics bank account.
- A designated SOMA employee will make all deposits. No cash should be sent through the U.S. Mail service. Any cash should first be converted into a bank check or money order.
- Invoices or reimbursements are to be sent to your Community Engagement Manager to process.
- All vendors should send invoices directly to the Special Olympics Office. Checks will be mailed out within 30 days of receiving the request with proper documentation, invoices and/or receipts.
- Bills and invoices must be in the name of Special Olympics Massachusetts and submitted within 90 days of the date of the receipt.
- All documentation (*original invoices, check requests*) will be kept on file at the SOMA State Office.
- Local Program paid advertising is not an acceptable expense

UNIFORMS

The following uniform items are approved purchases for Athletes, Coaches and Unified Partners. All items listed below that are purchased by the Local Program **must be branded** with the SOMA logo and follow the Special Olympics Branding Guidelines AND fall in line with sport specific uniform guidelines.

All sports must have matching shorts/pants for ALL players. Team sports **must have** numbers on front and back. If an undershirt is worn, everyone must wear the same color undershirt. Please send your Community Engagement Manager a proof of your uniform design before purchasing.

Only one general wear item per athlete/coach/partner per program. If an athlete/coach/partner participates in multiple sports throughout the year they are to receive only one warm up outfit per year not one per sport. One uniform per athlete, Unified partner unless noted.

Uniforms purchased by SOMA are property of Local Program and SOMA. The Local Program is to collect all uniforms at the end of each season. All uniforms should be used for at least 3 years before being replaced.

- Coach Gear
 - Collared Shirts -2
 - Hooded Sweatshirt
 - T-shirt – 2
 - Gym shorts
 - Warmup - Windbreaker & Sweatpants
 - Hat (*winter or baseball*)
- General Wear for athletes & partners
 - Hat (*winter or baseball*)
 - Warm up (*windbreaker & sweatpants*)
 - Hooded sweatshirt
 - T-shirt
 - Small duffle bag or cinch bag
- Aquatics
 - Swim cap
 - Bathing suit -2
 - Towel – 2
 - Team T-Shirt – 2
- Gym shorts – 2
- Basketball
 - Light & Dark Reversible Jersey or T-Shirt
 - Matching shorts (*no pockets*)
 - Matching undershirt
- Bocce
 - Collared Shirt
 - Matching Gym Shorts
 - *If program competes in khakis then athlete must provide*
- Bowling
 - Collared Shirt
 - Matching gym shorts
 - *If program competes in khakis then athlete must provide.*
 - **NO JEANS**
- Cheer Leading
 - Cheer Outfit (skirt & top)

- o Matching shorts or pants for males
- Cycling
 - o Cycling Shirt
 - o T-Shirt
 - o Gym Shorts
- Figure Skating
 - o Skating Costume
- Flag Football
 - o Light & Dark reversible Jersey or T-Shirt
 - o Matching Shorts or Pants (*no pockets*)
 - o Tri flag belts
- Floor Ball
 - o Light & Dark Numbered Jersey or T-shirt
 - o Matching Shorts or Pants (*no pockets*)
- Golf
 - o Collared Shir
- Gymnastics
 - o Leotard
 - o T-Shirt
 - o Gym Shorts
- Power Lifting
 - o Singlet
 - o Matching T-shirt
 - o Matching Gym Shorts
- Sailing
 - o Collared Shirt or T-shirt
- Skiing (*Alpine & Snowboarding*)
 - o Ski Jacket
 - o Ski pants
- Softball
 - o Light & Dark Numbered Jersey or T-Shirt
 - o Matching Shorts or Pants
 - o Team Hat
- Soccer
 - o Light & Dark Numbered Jersey or T-Shirt
 - o Matching Shorts or Pants (*no pockets*)
 - o Matching knee length socks
- Speed Skating
 - o Racing Shirt or suit
 - o T-Shirt
- Tennis
 - o Collared Shirt – 2
 - o Gym Shorts – 2
 - If team plays in Khakis athlete must provide*
- Track & Field
 - o Tank top or T-Shirt – 2
 - o Matching Gym Shorts - 2
- Volleyball
 - o Light & Dark T-shirt or reversible Jersey -2
 - o Matching Shorts – 2

EQUIPMENT

Programs may budget for and purchase the following equipment to use for practices. Before purchasing check with Special Olympics Massachusetts, as we may have extra on hand in our

current inventory which we can provide to local programs. Equipment in **blue font and with an asterisk (**)** denotes that Special Olympics Massachusetts has an abundance of it in inventory and can supply to Local Programs (*until inventory is depleted*).

All equipment listed below which is purchased by SOMA is property of said Local Program and SOMA. This equipment must be returned to the Local Program at the end of the sports season and is not for the coach, athlete or partner to keep.

General Equipment for year-round use

Bug Spray	Cones	First Aid Kits
Hand Air Pump	Banner or Feather Flag	Marking Paint
Painter Tape	Pens & Pencils	Photo copy Reimbursement
Pinnies	Totes or Bins	Pop Up Tent
Stopwatches	Sunscreen	Tape Measures
Water Coolers**	Whistles	Equipment Bags
Agility ladders	Ice Packs	Clipboards

Sport Specific

- Aquatics
 - Kickboards (*as needed*)
 - Flotation devices (*as needed*)
- Basketball
 - 1 basketball for every two athletes/partners
- Bocce
 - 1 bocce set for every four athletes/partners
- Bowling
 - Ramps (*as needed*)
- Corn Hole
 - Boards
 - Bags
- Cheer Leading
 - Pom Poms – 1 set per athlete
- Flag Football
 - Tri Flag belt
- Footballs- one ball per 2 athletes/partners
- Floor ball
 - 2 sets of Goalie Equipment
 - Helmet
 - Shin Guards
 - Padded goalie shirt
 - Padded gloves
 - Sticks (*as needed*)
 - Floor balls
 - Goals – 2
- Golf
 - Golf tees – 2 dozen per year for each unified team or athlete
 - **Golf Balls***** – 4 dozen per year for each unified team or athlete

- Softball
 - Batting Helmets
 - Scorebooks
 - T-Ball Stands – 1 per team
 - Softballs
 - Catchers Equipment – 1 set per team
 - Helmet & Masks
 - Chest Protector
 - Shin Guards
 - Wooden bats
- Soccer
 - Soccer Balls – 1 ball per every 2 athletes/partners
 - Goalie Gloves – 2 sets
 - Goalie Shirt – 2
 - Pug nets
- Tennis
 - Tennis Balls – 1 case
 - Ball Hopper
- Track & Field
 - Shot Puts
 - Softballs ***
 - Tennis Balls***
 - Javelin (*mini and training jav*)
 - Relay Batons***
 - Starting Pistol – 1 per program
- Volleyball
 - Volleyballs – 1 per every two athlete/partner