

# HAWAII FIGURE SKATING CLUB

## FINANCIAL SUPPORT POLICY FOR SKATERS AND JUDGES

August 10, 2010

This policy supersedes the policy dated May 19, 2008.

1. During each Club Membership Year, Club members who qualify as specified below may apply for monetary support. The purpose of the support is to encourage participation in US Figure Skating sanctioned competitions and to encourage the advancement of local members designated as US Figure Skating judges to the Gold Test level of judging. Each year Hawaii FSC Board of Directors will establish the monetary amount that will be available.
2. Club members who enter a US Figure Skating sanctioned competition (off-Island) may be reimbursed for IRS recognized expenses incurred during the Membership Year up to the amount established each year by the Board of Directors.
3. Club members designated as US Figure Skating judges may be reimbursed for IRS recognized expenses incurred during the membership year to trial judge at those tests, not available at Hawaii FSC, which will support advancement to Gold Test level certifications, up to the amount established each year by the Board of Directors. Judges are expected to plan participation in those test sessions where a reasonable number of needed tests can be trialed. Support for officially registered Trial Judges will be considered by the Board of Directors upon recommendation of the Test Chair or trial judge's monitor
4. Effective July 1, 2009, to be eligible for financial support a club member must have completed, during the previous membership year, the number of volunteer hours established by the Board of Directors. A Club member may not request reimbursement as a competitor and as a trial judge for the same event.
5. Application for reimbursement of expenses must be submitted to the Treasurer for review and approval by the Board of Directors in advance of the event.
6. IRS recognized expenses include air fare where the primary purpose of the trip is for the tax-exempt purpose (in this case, competition or trialing), lodging or transportation at, to, or from the event. If a private vehicle is used to travel to and from an event, mileage at the current IRS rate may be claimed. Copies of receipts must be submitted with the application to support the expense reimbursement.