



BUDGET REQUIREMENT & SUBMISSION

1. Every GMHA Representative and Select team must prepare a fiscal budget for the operation and management of the team.
2. The budget must be prepared by a designated **manager/treasurer/coach** of the team and approved by all team coaches and administrative staff.
3. All team coaches and administrative staff are responsible to review and understand the GMHA Team Budget Policy.
4. Rep Teams must submit an opening budget plan using the template provided by the GMHA. The file must be saved in your team drop box folder no later than September 1st.
5. Select Teams must submit an opening budget using the template provided by the GMHA. The file must be saved in your team drop box folder no later than September 30th.
6. The proposed budget should be presented at the first parent meeting, discussed and amended. The final team budget, including tournaments and fundraising, is to be approved by the parents on your team where the majority rule applies.
7. The actual final financial results of the team for the season must be saved in your team drop box folder no later than April 30th for all GMHA teams. If the team plays beyond this date, then the financial results must be submitted within 2 weeks following the team's final game.
8. All budget and financial disclosures must also be presented to the family contact of each team player.

BUDGET DISCLOSURE

1. The team budget must separately disclose each source of revenue. Sources of revenue can include parent contributions, sponsorship and team fundraising events.
2. The team budget must separately disclose each type of expenditure. Expenditures can include rep/select fees, tournament fees, exhibition games (including costs of referees, timekeepers and ice), specialty team clothing or cresting, hockey skills training, team celebrations or team building events, team equipment and supplies (pucks, first aid kit, etc.), sponsorship/team recognition plaques, banking fees, team travel (bus rentals and tournament accommodations), non parent coaching fees and payment for extra practice ice.
3. All expenditure and revenue budget categories must be specifically identified on the budget submitted no later than September 1st. No unidentified or miscellaneous budget expenditures are permitted.
4. For the updated budgets presented on April 30th, each revenue source by fundraising event and by each sponsor/parent contribution must be disclosed. Furthermore, the respective vendor for each expenditure must also be separately disclosed.



GMHA GUIDLINES FOR NON-PARENT COACH EXPENSES

Non-Parent coaches are entitled to claim reasonable expenses that they incur over the course of the season. These expenses are to be paid monthly and will coincide with the expenses being submitted by the coach on the approved GMHA Expense Forms. Coaches can pick up the forms in our office and submit to the team.

If the coaching staff consists of any Non-parent coaches, these guidelines must be discussed at a team meeting prior to the beginning of the season, and the team must agree to terms for reimbursement. The terms must be conveyed to the coach(es) and to the Director of Rep Hockey.

1. Lodging: Hotel accommodations are to be paid for by the team for away tournaments.
 - a The team must also be staying at a hotel;
 - b Two coaches per room if more than 1 Non-Parent coach on team; however if coaches do not want to share a room it is hard to force them too, hopefully they can work it out.
2. Meal allowance up to a maximum of \$50 dollars per day to be covered by team. This excludes any alcohol. This is for away tournaments only.
3. Mileage:
 - a .55 cents per kilometre up to \$75 each way for out of town games;
 - b Carpooling is expected if there is more than 1 non-parent coach; they can share the gas expense allowance.
 - c Any other travel expenses (e.g. tolls, far away tournaments) are to be discussed and approved by the team before they are incurred/charged to the team.
4. Clothing/Additional Team Expenses
 - a All team clothing shall be paid for by team funds for non-parent staff members
 - b Coaching aids such as pylons and pucks will be paid for with team funds and will be included in the budget provided they are submitted with receipt.
 - c New items such as power skating, extra ice, additional training must be submitted by the coaching staff and agreed to by the team if they are not included in the original budget.
 - d Any fee associated with entry to a tournament or event that the team expects the Non-Parent coach(es) to attend, must be paid for by the team.

BOOKS & RECORDS

1. Each team must maintain a separate bank account to manage all team revenues and expenditures and have a minimum of two signing officers. One of the signing officers is to be the parent liaison. The team bank account must be opened at a TD Canada Trust in the city of Guelph. Request a Community Plus Plan. Bank letters are available in your teams Dropbox.
2. All team revenues must be deposited into the team bank account.
3. All team expenditures must be paid by cheque from the team bank account. Where an expenditure is required to be paid by cash or credit card by a team member, an expense report with receipts documenting the payment must be submitted. Reimbursement to the payor must be made via cheque from the team bank account.
4. Receipts for all team expenditures and expense reports along with monthly bank statements, cheque and deposit records, and fundraising activities must be maintained by the designated treasurer at all times during the season and for a period of 6 months subsequent to the end of the season.
5. The designated team treasurer maintains the responsibility for the books and records.



FUNDRAISING

1. GMHA is a non-profit organization that is exempt from corporate federal income tax pursuant to paragraph 149(1)(l) of the Income Tax Act. GMHA is an association organized for social welfare through the promotion of amateur athletics. GMHA is not a registered charity.
2. Any team fundraising efforts should disclose the status of GMHA.
3. Team fundraising events must not represent the Team or GMHA as a charitable organization and no representation can be made regarding the tax deductibility of funds contributed for personal/corporate purposes.
4. The Team or GMHA will not issue charitable donation receipts for any fundraising activities. Teams may choose to issue receipts for sponsorships of \$500 or greater. GMHA letterhead is saved in the “common to all teams” folder in dropbox to use for this purpose
5. The remaining proceeds of any unutilized team fundraising may be returned to parents that contributed funds to the team budget to a maximum limit of such contribution on a pro-rata basis.

REP TEAM FEES

1. GMHA assesses Rep and Select Teams an additional amount of funds sufficient to pay budgeted Rep and Select Program costs in excess of the initial registration fee collected.
2. Rep Team fees must be paid by from the Rep Team budget bank account by November 15th.
3. Select Team fees must be paid by from the Select Team budget bank account by November 15th.
4. These fees allocate projected costs of the Rep and Select Program (ice, refs and timekeepers, jersey's etc) across all Rep Teams on a best efforts basis over and above the initial registration fee paid and other revenues of the program.
5. GMHA provides ice for the Rep and Select program on a best efforts basis to cover the season and estimated playoff needs. Remaining ice not required for playoffs will be allocated as practices and distributed to teams at the discretion of GMHA. Ice not provided for by the GMHA can be purchased with team funds.



NON SOLICITATION

1. Any coaching or administrative member of a team may not offer for sale, directly or indirectly through related parties, any product or service of any nature to a player or parent of a player on the respective team.
2. Related parties include individuals related by blood, marriage, or business relationship to a member of the team coaching/administrative staff.
3. Financial transactions between a team and the coaching/administrative staff or related parties are considered to be a conflict of interest and must be reported to GMHA in writing by any member of the team management, once identified.
4. The designated team treasurer must not release any team funds to any coaching/administrative member of a team or related party for services or products sold to the team by such parties.
5. All efforts by team coaches, trainers, and administration staff towards the operation and management of the team must occur on a volunteer basis without compensation of any nature including but not limited to monies, services, or product in kind received in exchange for the volunteer activities.

EXCEPTIONS TO TEAM BUDGET POLICY

1. If a team encounters special circumstances and requires relief from a GMHA team budget policy, the designated team treasurer/ manager/coach must submit a request for exception to the GMHA.
2. The request for exception must be in writing and must outline the provision of the GMHA Team Budget Policy that such team requires relief from along with an explanation.
3. The request for exception must be submitted before any expenditure is approved or incurred that violates a GMHA Team Budget Policy.
4. All decisions for exemptions will be made by the GMHA Executive Committee and must be submitted in writing.

INTERNAL AUDIT PROCESS

1. GMHA may conduct an internal audit of any team budget at any time at GMHA's sole discretion during the season or up to 6 months following the end of the season.
2. Upon the selection of a team budget for internal audit, GMHA will inform the designated treasurer of the team in writing.
3. The designated treasurer of a team, upon receiving notice of an internal audit by GMHA of the team budget, must gather copies of all team bank account monthly statements, receipts for all team expenditures, records of all fundraising activities, copies of all cheques, and records of all deposits. The designated team treasurer must submit the records to GMHA within 10 days of receipt of notification by GMHA of the internal audit.
4. The conduct of an internal audit by GMHA may also involve interviews with team coaches, administrative staff, players and parents.



VIOLATION REVIEW & DISCIPLINE

1. Violation of GMHA Team Budget Policy may result in any or all of the following disciplinary measures:
 - a. Issuance of a disciplinary warning;
 - b. Suspension of team coaches and/or administrative staff for a period designated by GMHA;
 - c. Loss of team for current or future years;
 - d. Reduction of future year team budget maximum limits;
 - e. Assumption of team budget control by GMHA for current or future years, and/or
 - f. Expulsion from GMHA.
2. The assessment of violation of GMHA Team Budget Policy and resulting disciplinary action will be decided by the GMHA Executive Committee.
3. A review for violations may occur at the discretion of GMHA and/or at the request of a GMHA member.
4. The Executive Committee will inform the individual(s) under review for team budget violations in writing with disclosure of relevant timelines for the review process.
5. Individual(s) under disciplinary review will have the opportunity to examine all records available to the Executive Committee relevant to their case and submit their personal evidence and explanations.
6. The final findings of the Executive Committee and any resulting disciplinary action will be documented in writing.