

**BRANTFORD MINOR HOCKEY ASSOCIATION
REPRESENTATIVE AND SELECT TEAM BUDGET
POLICIES AND PROCEDURES
FOR THE 2023-24 SEASON**



BMHA REPRESENTATIVE & SELECT TEAM BUDGET POLICIES AND PROCEDURES

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| Written By: | BMHA Board | Updated By: | Dave Herriot | Last Update: | March 2023 |
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1. BUDGET REQUIREMENT

- 1.1. Every BMHA representative and select team must prepare a fiscal budget for the operation and management of the team.
- 1.2. Team designated Treasurer will be assigned by the Head Coach and Team Manager.
- 1.3. Team designated Treasurer may not be related to any team official.
- 1.4. Team designated Treasurer may not hold any other team position.
- 1.5. Team draft budget must be developed by the designated team Treasurer in consultation with the Head Coach and Team Manager immediately following tryouts.
- 1.6. All team officials are responsible to review and understand the BMHA Team Budget Policies and Procedures.
- 1.7. Budget must be presented to the parents in advance of the team meeting for their review.
- 1.8. Budget must be discussed in the parent meeting where it may undergo adjustments.
- 1.9. Parents must be informed of team fees and what the expectation will be when raising money for team including any minimum required sponsorship per family.
- 1.10. It should be made very clear to the parents as to how funds will be spent and what expenses will be covered.
- 1.11. Parents must be advised of payment options and deadlines for fees.
- 1.12. Majority of parents must agree to approve the budget.
- 1.13. Any decisions to adjust the original approved budget must undergo a secondary vote by the parents.
- 1.14. Higher fundraising revenue and/or lower spending than budget may not be repurposed without majority of parents in agreement done by vote.

2. BUDGET SUBMISSION & DISCLOSURE

- 2.1. Approved budget and parent approval form for all representative & select teams must be submitted at the BMHA office or via email to the attention of the BMHA Treasurer (treasurer@brantfordminorhockey.com) on or before the following dates:
 - 2.1.1. Spring tryout teams
 - 2.1.1.1. AAA – June 1st
 - 2.1.1.2. Seeded A/AA – June 7th
 - 2.1.1.3. Seeded B/BB – June 15th
 - 2.1.2. Fall tryout teams:

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- 2.1.2.1. AAA – September 30th
- 2.1.2.2. Seeded A/AA – October 7th
- 2.1.2.3. Seeded B/BB/MD – October 15th
- 2.1.2.4. Select – November 15th
- 2.2. Approved team budget must disclose the designated team Treasurer and their contact telephone number and email.
- 2.3. Budgets will be assessed for structure and compliance with the expectations of the Team Budget Policies and Procedures when received by the BMHA Treasurer.
- 2.4. A December 31 financial update using the prescribed BMHA template disclosing an interim comparison of actual results to budget and revised forecast to the end of the season must be submitted at the BMHA office or via email to the attention of the BMHA Treasurer (treasurer@brantfordminorhockey.com) on or before January 15th.
- 2.5. An end of season financial report using the prescribed BMHA template disclosing a comparison of actual results to budget must be submitted at the BMHA office or via email to the attention of the BMHA Treasurer (treasurer@brantfordminorhockey.com) on or before May 1st for all BMHA teams.
- 2.6. For the January 15th and end of season submissions, each revenue source by parent contribution, sponsor and fundraising event must be disclosed; Respective vendor for each expenditure must also be separately disclosed. For the end of season submission, a schedule of parent refunds must also be included.
- 2.7. Final coach honorarium payments will be withheld until the end of season budget reports are submitted to and approved by the BMHA Treasurer and all BMHA property (iPads and jerseys) has been returned.

3. BUDGET REPORTING FORMAT

- 3.1. All representative and select team budgets and Actual to Budget Summaries must be prepared using the BMHA Team Budget Template.
- 3.2. Line items in the budget and summaries must be in sufficient detail to properly describe the nature of the revenues and expenditures reported.
- 3.3. Team budget must separately disclose each source of revenue; Sources of revenue can include parent contributions, team fundraising events and sponsorship.
- 3.4. Team budget must separately disclose each type of expenditure; Expenditures can include additional ice rental, exhibition referees and timekeepers, player development, tournament fees, coaching aids and supplies, team apparel, non-parent coach expenses and team celebrations.
- 3.5. No unidentified or miscellaneous budget expenditures are permitted.

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- 3.6. Supporting schedules providing further detail of the transactions or activity related to an item should be included where necessary.

4. BUDGET LIMITS & PAYMENT ARREARS

- 4.1. Fiscal budget parent contribution per player may not exceed the amounts outlined in the table below, including BMHA Rep Surcharge fees:

| AGE | AAA | A/AA | B/BB/MD | Select |
|------------|---------|---------|---------|---------|
| U8 to U9 | | | \$2,000 | \$1,200 |
| U10 to U11 | \$3,000 | \$2,500 | \$2,000 | \$1,200 |
| U12 to U13 | \$3,000 | \$2,500 | \$2,000 | \$1,200 |
| U14 to U15 | \$4,000 | \$3,000 | \$2,500 | \$1,500 |
| U16 | \$5,000 | \$3,500 | \$2,500 | \$1,500 |
| U18 | | \$3,500 | \$2,500 | \$1,500 |

- 4.2. Fundraising and sponsorship funds may be used to offset any budgeted expenditures which would exceed the prescribed fee limits above.
- 4.3. In special circumstances, parent contributions may exceed the prescribed limits above; to do so, the designated team Treasurer, Team Manager, Parent Representative and Head Coach must submit a request for exception via email to the BMHA Treasurer providing a rationale for the exemption; the request will be reviewed by the BMHA executive and respective rep director to determine eligibility of the request.
- 4.4. Any family who is in payment arrears to the team budget by more than 15 days, unless acceptable payment arrangements have been made, must be brought to the attention of the Team Manager and Head Coach for discussion with family. If the Team Manager and Head Coach are unable to resolve the matter it must immediately be brought to the attention of the BMHA office, BMHA Treasurer, the respective Director of Representative Teams (AAA or AA/A/BB/B) or Director of Recreational Teams (Select). The player will be suspended from participating in all team activities until the outstanding payment amount is received or acceptable arrangements are made.
- 4.5. Families who have violated the payment terms of the team budget and Section 4.4 of this policy are expected to be on time for all future payments. Repeated delinquency will result in automatic suspension of the player without warning. Outstanding fees at the end of the season will affect in the player's ability to tryout and register for BMHA teams in the future.

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5. SPONSORSHIP & FUNDRAISING

- 5.1. All sponsorship and fundraising initiatives are to adhere to BMHA Policy 5.0 – Sponsorship and Fundraising.
- 5.2. BMHA is a non-profit organization that is exempt from corporate federal income tax pursuant to paragraph 149(1)(l) of the Income Tax Act.
- 5.3. BMHA is not a registered charity. Team fundraising events must not represent the Team or BMHA as a charitable organization and no representation can be made regarding the tax deductibility of funds contributed for personal purposes.
- 5.4. Team or BMHA will not issue charitable donation receipts for any fundraising activities.
- 5.5. BMHA does not issue lottery license applications.
- 5.6. Teams wishing to fundraise must submit their online request with a budget plan prior to the event date to the attention of the Director, Fundraising and Sponsorship for approval.
- 5.7. All team sponsorships and fundraising are to be pooled and used to pay for team expenses.
- 5.8. Payments received from any business, including a player's parent's business, are considered sponsorship funding.
- 5.9. Final budget summary of the event must be submitted to the Director, Fundraising and Sponsorship after the event is completed.

6. NON-PARENT COACH TRAVEL EXPENSES

- 6.1. To provide consistent direction and coverage to ensure cost effective behavior that is fair and equitable to all BMHA representative and select non-parent team officials.
- 6.2. Non-parent team officials must not be related (immediate or extended) to any player of their respective team to qualify for team travel reimbursement; If there is any uncertainty, submit a request in writing to BMHA Treasurer for a decision when preparing the budget.
- 6.3. Non-parent team officials should be conservative in their spending; A non-parent team official traveling for a team event is expected to exercise the same care in incurring expenses as a prudent individual traveling for personal reasons. It is expected that non-parent team officials will carpool as much as possible, within reason.
- 6.4. Non-parent Head Coach, Assistant Coaches and Trainers shall be reimbursed for all out-of-pocket team travel expenses (away games and tournaments only) incurred over the course of the season.

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- 6.5. Exceptions may be made for a non-parent Team Manager to be reimbursed for all out-of-pocket team travel expenses incurred at OHF Championships and/or OHL Gold Cup; Majority of parents must agree to approve.
- 6.6. A maximum of five non-parent team officials will be compensated per team per travel event.
- 6.7. Every BMHA representative and select team must budget funds to reimburse non-parent team officials where applicable.
- 6.8. Travel expenses may be claimed by non-parent team officials for away games and tournaments only.
- 6.9. To qualify for reimbursement non-parent team officials must submit expenses to the Team Manager and Treasurer using the BMHA Non-Parent Team Official Expense Reimbursement Excel Form and attach receipts where applicable; requests for ground transportation reimbursement should be submitted periodically throughout the season (e.g. every 2 months) so that team budgets can be kept as up-to-date as possible.
- 6.10. Ground Transportation
 - 6.10.1. Ground transportation should be coordinated with other travelers to reduce costs. A maximum of 3 vehicles will be allowed to bill the team budget for transportation costs for each out of town travel event (away games and tournaments only).
 - 6.10.2. Personal vehicle usage is a reimbursable expense at CRA prescribe automobile allowance rate less 20% rounded to the nearest cent commuting from team official's home to a team event location and return home.
 - 6.10.3. Other reimbursable expenses: Parking; Road tolls when other alternatives are not available.
 - 6.10.4. If the team chooses to use a bus for team travel, it is expected that non-parent team officials will travel with the team; No transportation expenses will be reimbursed.
 - 6.10.5. Non-Reimbursable Expenses: Personal car usage commuting from team official's home to a team event location within the same metropolitan area; Personal traffic fines or parking violation tickets.
- 6.11. Lodging
 - 6.11.1. Hotel room for overnight tournaments and western division multi-game road trips is a reimbursable expense only when majority of parents stay in a hotel; Team official must attend all games day of the stay and following day to qualify for reimbursement.

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6.11.2. Non-parent team officials are expected to stay in the same hotel as the team; If this is not possible, non-parent team officials may stay in another equivalent hotel; Room rate for the alternate hotel shall not exceed the cost of the team hotel room by more than 15%.

6.11.3. Non-parent team officials are expected to stay two team officials of the same gender per hotel room.

6.12. Meals

6.12.1. Meals for tournaments and western division multi-game road trips is a reimbursable expense.

6.12.2. Per diem to cover meals of \$50 (\$10 breakfast, \$15 lunch, \$25 dinner) per team official. Although it is recommended, per diem does not require receipts to be submitted for meal expenses.

6.12.3. Only food and non-alcoholic beverages costs will be reimbursed.

6.12.4. Day of Departure: Breakfast amount will be reimbursed if team officials are on the road prior to 8am; Lunch amount will be reimbursed if team officials are on the road prior to 12pm; Dinner amount will be reimbursed if team officials are on the road prior to 5pm.

6.12.5. Day of Return: Breakfast amount will be reimbursed in all overnight cases (except if provided by hotel); Lunch amount will be reimbursed if team officials arrive home after 1pm; Dinner amount will be reimbursed if team officials arrive home after 6pm.

6.12.6. Lunch and dinner not reimbursable if provided by the team.

7. BANK ACCOUNT ADMINISTRATION

7.1. Each representative and select team must maintain a separate bank account to manage all team revenues and expenditures, and control access to team funds.

7.2. The team bank account must be created at the Scotia Bank Branch located at 61 Lynden Rd, Brantford, ON N3R 7J9 ; An appointment can be set up by contacting the branch at (519) 751-5030.

7.3. BMHA Bank Authorization form must be completed and signed by the BMHA office prior to opening the account.

7.4. BMHA Bank Authorization form must be stamped by the bank as verification that the account has been successfully opened.

7.5. Once the account has been opened, input the account number on the BMHA Bank Authorization form and email or return a copy to the BMHA office; Original must be retained by the team.

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- 7.6. Team accounts will include online banking access to view account activity and send and receive e-transfers; personal email addresses are not to be used to accept incoming e-transfers – a team specific email address (Gmail, Hotmail, ect.) should be created linked to the account for auto-deposit to accept incoming e-transfers.
- 7.7. Bank account statements will be available online only and may be downloaded or printed.
- 7.8. The ability to send e-transfers will be enabled through the Scotia Connect platform. This process requires a sender (Treasurer) and an approver (Parent Representative).
- 7.9. All team accounts are to be closed, at the very latest, by May 31st, following the season.
- 7.10. When the account is closed, a copy of the BMHA Bank Authorization form should be returned to the BMHA office marked “ACCOUNT CLOSED” along with a copy of the final bank account statement.

8. CASH CONTROLS, BOOKS & RECORDS

- 8.1. Designated team Treasurer maintains the responsibility for the books and records.
- 8.2. Budget update disclosing an interim comparison of actual results to budget and revised forecast to end of season must be communicated monthly to parents.
- 8.3. Bank statements must be made available to parents.
- 8.4. There must be a minimum of three signing officers for the account and should include the Head Coach, Manager and Parent Representative.
- 8.5. Team designated Treasurer shall not be a signing officer.
- 8.6. No two signing officers may be from the same family.
- 8.7. Two signing officers must sign all cheques written on the account and the bank account must be established with this minimum requirement.
- 8.8. All expenses paid by e-transfer must be done through the Scotia Connect platform. The Treasurer shall initiate the transfer and provide a copy of the invoice to be paid to the Manager and Parent Representative for approval.
- 8.9. Team funds shall not be transacted through personal accounts of a team official or parent.
- 8.10. All team revenues must be deposited into the team bank account.
- 8.11. All team revenues to be deposited should be received by cheque where possible.
- 8.12. Where funds are received in cash, a written receipt documenting the cash received should be provided to the payor and a copy retained as record.
- 8.13. Where funds are received by e-transfer, they should be deposited to the team bank account and the e-transfer email should retained as record.

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- 8.14. Under no circumstances shall cash receipts be used to pay team expenditures.
- 8.15. All team expenditures must be paid by cheque or money order from the team bank account.
- 8.16. It is recommended that all expenses are paid by cheque, however, in circumstances where this is not possible e-transfer can be used.
- 8.17. Where an expenditure is required to be paid by cash or with credit card by a team member, an expense report with receipts, where applicable, documenting the payment must be maintained and reimbursement to the payor must be made via cheque from the team bank account.
- 8.18. All transactions should be tracked as they occur using the BMHA Team Budget template.
- 8.19. All expenditures should be paid in a timely manner per invoice terms.
- 8.20. Designated team Treasurer should prepare a monthly reconciliation of the transactions recorded to the balance per the bank statement; Outstanding deposits and payments yet to be reflected in the bank account should be noted; Reconciliation should be reviewed and approved by the Team Manager or Parent Representative in conjunction with reviewing the status of funds received and expended compared to budget.
- 8.21. 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 team Treasurer during the season and for a period of 8 months following BMHA's fiscal year end April 30th.
- 8.22. Any unutilized parent contributions must be returned to parents that contributed funds to the team budget on a proportional basis. Parent refunds are limited to the amount of the individual's contribution to the team fees. In rare occasions where an excess surplus still exists due to unutilized sponsorship or fundraising revenues, whether raised individually or as a team, it must be deposited to BMHA's bank account.
- 8.23. No parent may financially gain from the team budget.

9. NON-SOLICITATION

- 9.1. No team official 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 their respective team.
- 9.2. Related parties include individuals related by blood, marriage, or business relationship to a team official.

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- 9.3. Financial transactions between a team and a team official or related parties are a conflict of interest and must be reported to BMHA in writing by any team official.
- 9.4. Designated team Treasurer must not release any team funds to any team official or related party for services or products sold to the team by such parties.
- 9.5. All efforts by team officials 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; Coach honorariums paid by BMHA are excluded.

10. EXCEPTIONS TO TEAM BUDGET POLICY

- 10.1. If a team encounters exceptional circumstances and requires relief from the BMHA Representative and Select Team Budget Policy, the designated team Treasurer, Team Manager, Parent Representative and Head Coach must submit a request for exception to BMHA.
- 10.2. Request for exception must be in writing and must outline the provision of the BMHA Team Budget Policy that such team requires relief from along with an explanation.
- 10.3. Request for exception must be submitted before any revenue or expenditure is committed or incurred or a deviation in procedures or controls that violates the BMHA Team Budget Policy.
- 10.4. All decisions for exemptions will be made by BMHA Executive Committee and must be submitted in writing.

11. INTERNAL AUDIT PROCESS

- 11.1. BMHA may conduct an internal audit of any BMHA team budget at any time at BMHA's sole discretion during the season and up to 8 months following BMHA's fiscal year end April 30th.
- 11.2. BMHA's Treasurer will notify the team's designated team Treasurer in writing of the upcoming audit.
- 11.3. BMHA Treasurer typically requests documents listed on an audit preliminary checklist which may include the Team's latest BMHA Team Budget template, copies of all team bank account statements, receipts for all team expenditures, records of all fundraising activities, copies of all cheques, and records of all deposits.
- 11.4. Team's designated Treasurer must submit all requested documents to BMHA within 10 days of receipt of notification by BMHA of the internal audit.

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- 11.5. BMHA auditor reviews the information contained in the documents and plans out how the audit will be conducted.
- 11.6. Fieldwork may then be conducted by speaking to team staff, parents and BMHA administration, and reviewing procedures and processes.
- 11.7. BMHA auditor may test for compliance with policies and procedures; Internal controls may be evaluated to make sure they are adequate.
- 11.8. BMHA auditor may discuss problems as they arise to give the team an opportunity to respond.
- 11.9. BMHA auditor prepares a report detailing the findings of the audit and recommended solutions to any problems.
- 11.10. BMHA auditor solicits a response from the team's designated Treasurer and Head Coach that indicates whether they agree or disagree with problems in the report, a description of team management's action plan to address the problem and a projected completion date.
- 11.11. At the closing meeting, all parties involved discuss the report and the team's responses; If there are any remaining issues, they're resolved at this point.

12. VIOLATION REVIEW & DISCIPLINE

- 12.1. Violation of BMHA Representative and Select Team Budget Policy may result in any or all of the following disciplinary measures against team staff and/or designated team Treasurer:
 - 12.1.1. Issuance of a disciplinary warning
 - 12.1.2. Suspension of team's Head Coach for a period designated by BMHA Executive Committee
 - 12.1.3. Loss of team for current or future years
 - 12.1.4. Assumption of team budget control by BMHA for current or future years, and/or
 - 12.1.5. Expulsion from BMHA
- 12.2. Assessment of violation of BMHA Representative and Select Team Budget Policy and resulting disciplinary action will be decided by BMHA Executive Committee.
- 12.3. A review for violations may occur at the discretion of BMHA and/or at the request of a BMHA member.
- 12.4. BMHA Executive Committee will inform the individual(s) under review for team budget violations in writing with disclosure of relevant timelines for the review process.
- 12.5. Individual(s) under disciplinary review will have the opportunity to examine all records available to BMHA Executive Committee relevant to their case and submit their personal evidence and explanations.

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- 12.6. Final findings of BMHA Executive Committee and any resulting disciplinary action will be documented in writing.

13. ASSOCIATED REFERENCES

- 13.1. BMHA Team Budget Template
- 13.2. Parent Budget Approval Form
- 13.3. Non-Parent Team Official Expense Reimbursement Form
- 13.4. Bank Account Authorization Form

For any questions regarding this policy please contact the BMHA Treasurer at treasurer@brantfordminorhockey.com