

MEMO

NATIONAL SKI PATROL
CENTRAL DIVISION

DATE: March 31, 2007

TO: Region Directors
Section Chiefs
Patrol Representatives

FROM: Central Division Board of Directors
Kevin McQuillan, Division Legal and Risk Manager
Mary Green, Division Treasurer

RE: Guidelines for Appropriate Use of Patrol Funds

In recent years, the use of patrol funds has been the topic of many discussions. One of the responsibilities we have as representatives of the National Ski Patrol Central Division is to ensure that funds are used appropriately. The Charter granted to the NSP by Congress demands compliance with 501(c)(3) rules. Expenditures also must be consistent with liability guidelines and insurance coverage issues.

With this in mind, the NSP Central Division Board of Directors offers some guidelines as to how patrol funds may be spent.

Expenditures that support the training and education of its members and the community are acceptable distribution of funds.

Examples of appropriate expenditures:

- Purchase OEC manuals for the NSP member
- Pay for the NSP member to attend a Ski Enhancement Seminar
- Purchase materials for a ski safety course to be held for the skiing public
- Payment for room rental for meetings for the patrol
- Purchase of a Power Point projector for running training classes

Examples of inappropriate expenditures:

- Purchase of a snowmobile/machine to transport injured guests or perform other area related functions
- Purchase of an examination table or other medical equipment for the patrol room
- Purchase of a groomer for the ski area

Examples of questionable expenditures that must be reviewed on a case by case basis because of either tax or liability issues:

- Purchase of a toboggan – If the toboggan is a training only toboggan then the expenditure is appropriate; if it is to be used to transport injured guests then it is an inappropriate use of funds.
- Purchase of aid room supplies – If the supplies are used for training (ie: refreshers, OEC courses) then the expenditure is appropriate; if it is used to stock the working aid room for the season, then the expenditure is not appropriate.
- Purchase of an AED - If it is a TRAINING AED then the expenditure is appropriate; if it is an operable AED then the expenditure is inappropriate.

If you have any questions, please contact your Region Director who will consult with the Division Legal or Division Treasurer. Please recognize that failure to comply with IRS rules or insurance guidelines may expose you.

Thank You.

CDLOB 07-01