

Law Enforcement Torch Run® (LETR) Credit & Expense Guidelines  
For LETR Year End Report  
*Approved Date: April 21, 2026*

**Purpose:**

To ensure consistency and clarity in how Law Enforcement Torch Run (LETR) credit is reported by Special Olympics Programs through the LETR Year-End Report, this document outlines the criteria for qualifying an activity as an LETR event, partnership, or donation. It also provides guidance on when LETR Programs should receive credit for revenue raised at the local level. For funds raised to be attributed to LETR Year-End Report totals, **one or more criteria in each section must be met.**

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**Event Criteria 1: Event Type Eligibility**

An event qualifies as an official LETR event if it meets **one** of the following two descriptions:

**A. LETR Signature Events**

The event is a LETR Signature Event recognized by the LETR Executive Council, including, but are not limited to:

- Polar Plunge
- Tip-A-Cop
- Plane Pull
- Cop on Top
- Cops on Doughnut Shops
- Truck Convoy

Use of Signature Event names, logos, or related marks must comply with Special Olympics International's intellectual property guidelines and branding standards. Programs may not alter or create new versions of these marks without prior written approval from SOI.

OR

**B. LETR Non-Signature Events**

The event is a LETR Non-Signature Event that features LETR branding on promotional materials or uses LETR-recognized symbols or marks (e.g., the Flame of Hope, the Torch) as defining elements of the promotion.

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## **Event Criteria 2: Law Enforcement Involvement or Origin**

In addition to meeting Criteria 1, the event or partnership must also meet **one** of the following to qualify for LETR funding credit:

### **A. Law enforcement plays a key role in the organization of the event, including but not limited to two or more of the following:**

- The event organizing committee is chaired by a law enforcement volunteer
- Law enforcement personnel serve on the organizing committee
- Law enforcement provides 25% or more of the volunteer presence on the day of the event
- Law enforcement serves as a primary participant type in the event (33% or more)
- The event could not occur without law enforcement involvement

OR

### **B. The event or partnership originated from a relationship or lead developed by LETR within the last 5 years**

OR

### **C. The partner confirms that the associated funding should be recognized as LETR support**

*Final determination of whether an event meets the thresholds in this section rests with the LETR Executive Council, in its sole discretion.*

*Attribution of funds or events to LETR under this policy does not override or replace Special Olympics International's global sponsor recognition rules, or any other Program-level reporting requirements. Where attribution may overlap, SOI retains final determination of reporting credit.*

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## **Direct Donation Criteria:**

For funds raised via direct donation to be attributed to LETR Year-End Report totals, one of the following gift type criteria must be met:

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### **A. LETR Event Donation**

The donation is made for the purpose of sponsorship or support of an LETR Signature or Non-Signature Event. This includes but is not limited to individual gifts, event sponsorships, general event donations, peer-to-peer fundraising contributions, corporate or community group support, and any other revenue generated in connection with the event.

### **B. Direct Donation:**

The donor confirms that the associated funding should be credited as LETR support. Donors may be individuals, companies, planned giving contributors, foundations, community groups, law enforcement agencies, or any other entity providing charitable support to the Movement.

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## **LETR Expense Policy**

### **Purpose of the Policy**

This policy outlines the categories of expenses that Special Olympics Programs must report as LETR-related on the Year End Report. The goal is to ensure consistency, transparency, and comparability across all Programs, regardless of size, structure, or local event models. Programs must report all LETR expenses that are paid for by the Special Olympics Program, even if the expense is later reimbursed or offset by fundraising revenue.

Programs should report expenses that support LETR Signature Events, Non-Signature Events, outreach activities, operational needs, or global LETR initiatives.

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### **1. LETR Event Expenses**

Programs must report all costs paid for by the Special Olympics Program associated with LETR fundraising events, whether Signature or Non-Signature.

### **2. Outreach & Community Awareness Expenses**

All costs paid for by the Special Olympics Program related to LETR engagement or awareness building activities not tied to revenue generation.

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### **3. LETR Final Leg & Games-Related Expenses**

Programs must include any expenses associated with participation in any Final Leg (local, Regional or World). Examples include, but are not limited to:

- Travel, lodging, and transportation for officers or Program staff
- Uniforms, apparel, torches, and ceremonial items
- Costs associated with local torch ceremonies or lighting events
- Costs paid directly by the Program to support the local organizing committee

### **4. LETR Merchandise Expenses**

Programs must include all costs associated with LETR-branded merchandise used for fundraising, recognition, or awareness.

### **5. Additional Reportable LETR Expenses**

Programs should include any other costs directly tied to building, supporting, or sustaining the LETR movement within their jurisdiction. Examples include, but are not limited to:

- LETR Program Leadership/Council expenses or operating budget
- Awards/Recognition Items
- Marketing Materials
- Any Program cost that directly benefits LETR operations or visibility
- Any Program costs associated with LETR involvement in Special Olympics games.

All expenses associated with a Program or LETR delegation attending LETR conferences or convenings, including travel, lodging, registration fees, meals, and related transportation for the LETR International Conference, Regional LETR Conferences, and other LETR-sanctioned meetings

### **6. Expenses That SHOULD NOT Be Reported as LETR Expenses**

Programs should not report expenses that are not directly related to their LETR Program. Examples include, but are not limited to:

- General Special Olympics Program operational expenses unrelated to LETR
- Athlete-focused programmatic costs unless directly tied to LETR fundraising

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- Expenses paid entirely by sponsors, partners, or law enforcement agencies
  - Donations in-kind that have no direct cost to the Program
  - Personnel Costs
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### **Policy Review:**

This policy is subject to periodic review and updates by the LETR Executive Council to ensure it remains relevant and aligned with the goals and mission of the Law Enforcement Torch Run for Special Olympics.

### **Disclaimer:**

This policy is intended solely to guide reporting and recognition within the Law Enforcement Torch Run (LETR) Year-End Report and related awards. It does not create legal rights, financial entitlements, or obligations for Special Olympics Programs, LETR Councils, or Special Olympics International. Attribution of revenue or events under this policy is for recognition purposes only and remains subject to Special Olympics International's intellectual property guidelines, sponsor recognition rules, and other applicable policies.