

D. TEAM BUDGET AND THE EXPENSE REPORT

1. Each competitive Team Challenge, except the Improvisational Challenge, has an assigned budget or expense limit. The total value of your solution may not be more than your Team Challenge Budget (in U.S. dollars). Check your Team Challenge for your expense limit. International teams should use the August 1, 2018 rate of exchange for the U.S. dollar. (See Section VII.F.9.)
2. The Team Budget is the total value of all the materials your team will use in your Presentation, not necessarily what your team spent to create the solution. Every team in your Challenge has the same budget. Appraisers will be evaluating your solution to determine whether another team could recreate it for the same "cost."
3. Your team is required to submit a list of items in your solution and their values on the Expense Report form (all competitive Challenges except the Improvisational Challenge). This form is found at the end of Rules of the Road. It can also be downloaded from the Destination Imagination, Inc. website. You need to bring a copy of your Expense Report to EACH tournament you attend.
4. Your Expense Report should list ONLY the supplies, equipment, props, scenery, and costumes that are a part of your team's Presentation that you bring into the Presentation Site. It does not include the cost of any equipment or tools used to create your solution, nor does it include portions of materials that were left over or not used. Do not include the costs of any prototypes or experimental solutions that your team has designed but does not bring to the tournament. (See Section VI.D.)
5. Before your team's Presentation, you will give the completed Expense Report to the Prep Area Appraiser at your Presentation Site. Your team's Presentation materials will be checked by the Prep Area Appraiser.
 - a. If the Prep Area Appraiser feels that the solution may be over the allowed budget for your Challenge, he or she will confer with another tournament official. If they agree that the materials are over the budget, your team will be allowed to quickly bring your solution into compliance with your allowed budget if the schedule permits.
 - b. If the expense violation is not found in the Prep Area, your team may receive an Illegal Procedure deduction.

E. EXPENSE REPORT CATEGORIES

1. **Clothing:** Everything you wear that is visible to the Appraisers, including costumes, hats, and any item that contributes to the solution of the Challenge, must be included on the Expense Report under Clothing.
2. **Exempt Clothing:**
 - a. Destination Imagination T-shirts, T-shirts with jeans or plain pants/skirts, and other typical clothing items, as long as they do not contribute to the solution in any way.
 - b. Items that are required or used for safety purposes such as helmets, goggles, shoes, or protective gloves. Decorations or alterations to safety items must be listed on the Expense Report at their appropriate cost.
 - c. Glasses, hearing aids, casts, etc. that are prescribed or are needed in order for team members to be able to present, as long as they do not contribute to the solution in any way. If these are used as a part of the solution, they must be included on the Expense Report at full price.
 - d. Jewelry and watches, as long as they are not used as props or costumes.
3. **Scenery/Equipment:** All scenery and behind-the-scenes materials, including electric and electronic equipment costs, must be included on the Expense Report under Scenery/Equipment. Exempt items must remain unaltered. For instance, if a team uses a classroom chair and alters it by drilling holes to attach a device, it must be given a value on the Expense Report because it is no longer in original condition.

4. **Exempt Scenery/Equipment:** ONLY the specific items listed in this section are exempt.
 - a. **Audio and visual equipment:** CD and tape players, MP3 players, iPods and tablets, smartphones, karaoke machines, radios, portable microphones, speakers and amplifiers, projectors and screens, cameras, TVs, VCRs, DVD players, and related hardware such as a cart used specifically and only to support the audio-visual equipment.
 - b. **Computers and related equipment:** All equipment used as a computer or used to create computing devices are exempt. This includes, but is not limited to: laptops, desktops, mobile devices (such as tablets, smartphones, smartwatches, etc.), printers, networking equipment (such as Wi-Fi hotspots and routers), microcomputers (such as Raspberry Pi), microcontrollers (such as Arduinos and basic stamps), and Lego Mindstorms (only the computer, computing device/intelligent brick, and sensors are exempt). Equipment that is used in the modification of these computing devices is also exempt, including remote controls, sensors, and packaged parts (such as breadboards and jumpers). Related hardware, such as a cart used specifically and only to support the computer, and commercially produced and available software, as long as the product resulting from its use is of the team's design, are also exempt.
 - c. **Electrical items:** Extension cords, power strips, Ground Fault Interrupters (GFIs), batteries (except as noted in the Safety Section), current-limiting devices for batteries, and converters. (See Section VII.H.10.)
 - d. **Floor coverings and/or items used for protection** that your team provides to protect the surface of the floor or for the safety of the team members or audience, as long as they do not add to the solution, such as tarps, netting, and padded gymnastic mats.
 - e. **Furniture:** Unaltered standard classroom desks, tables, folding tables, stools, and chairs.
 - f. **Musical instruments:** Commercially made musical instruments and music and instrument stands (used ONLY for the purpose of holding the music or the instrument.)
 - g. **Safety equipment:** Items used only for safety such as helmets, goggles, etc.
5. **Props:** All large and small items that are brought into the Presentation Area during your time limit must be listed on the Expense Report under Props. If your team needs equipment, such as a cart or dolly, to move props within the Presentation Site, those items must also be listed on the Expense Report under Props, whether or not they are actually used in the Presentation. An unaltered cart or dolly is exempt, as long as it does not contribute to the solution and is only used to move props.
6. **Common Supplies:** Bulk items such as nails, staples, tape, markers, glitter, etc. may be listed under Common Supplies and assigned one cost. If your team buys an item, such as paint, and only uses a fraction of the item, estimate the cost of the portion used in your solution.
7. **Trash:** Items in this category would include true discards such as cardboard boxes, empty containers, newspapers, or cardboard tubes, but NOT items that are both used and functional, such as hardware (casters or pulleys, for example), items of clothing used to create costumes, automobile tires, old but functioning appliances, etc. These should be listed at a "yard sale" or "garage sale" price. (See Section VII.F.4.)

F. DETERMINING THE VALUE OF YOUR SOLUTION

1. Every item you use in your Presentation must be listed on the Expense Report. At each tournament, keep copies of your receipts with your paperwork in case you are asked to show how you arrived at your team's Expense Report figures. (See Section VI.D.)
2. **Sales Tax and Shipping:** Do not count sales tax or shipping costs in the value listed on your Expense Report.
3. **New:** Items bought specifically for your solution should be listed at the purchase price. Many supplies used to build your scenery will be new – or unused – such as PVC pipe, foam core, sheet cardboard, poster board, butcher paper, etc. These should be listed at their “new” purchase price even if they were donated to your team. Remember, the Expense Report details not what your team actually spends, but rather what it would cost for another team to reproduce your solution. If you only use a part of an item, you may estimate the value of the part you actually used in your solution.
4. **Used:** Many of your props and costumes will be made up of recycled or loaned items. These items were previously purchased and used and no longer hold their original value. Your team may assign a fair “yard sale” or “garage sale” price for these items. Costume pieces, such as hats, neckties, or ball gowns; electrical items, such as old lamps or fans; and hardware components, such as casters and pulleys, are examples of the types of items that might fit into this category. Teams are expected to place a realistic value on these items.
5. **Reusing Team-Created Items:** The reuse of items from prior years' Team Challenge solutions is permitted but will be treated in the same manner as other non-original items used in the Presentation, such as rented or purchased costumes.
6. **One-Day Rental:** Some equipment and costumes that your team uses may not be brand new but still have significant value—such as electric motors and compressors or some commercially made costumes. For these items, your team may research and assign a “one-day” rental value. For example, if a team member's wheelchair contributes to the solution, it would need to be assigned a one-day rental value. Your team must not assign a “one-day” rental value to an item that has been permanently altered. Your team must bring to the tournament a quote or receipt from a rental company to serve as proof of the stated “one-day” rental price.
7. **Common Supplies:** Supplies used in bulk such as glitter, staples, markers, nails, etc. might not be used up entirely. Your team should keep the receipts for these items in order to estimate the cost of the portions used and the total cost of common supplies used.
8. **Trash:** Discarded items valued under \$1US do not need to be assigned a value but should be listed under Trash Supplies Used. Your team may not take advantage of this rule by claiming that any and all discarded items have a value of less than \$1US. True discards such as newspaper, aluminum cans, cardboard boxes, and rags do not have any value to most people but should be listed on the Expense Report since these items are part of your solution.
9. **International Teams:** Because exchange rates, import/export issues, and the supply of materials vary widely from country to country, teams that operate outside the United States are required to utilize the exchange rate of their local currency to the U.S. dollar as of August 1, 2018 to determine the value of their solution materials. There are many different currency exchange calculators available on the Internet. Non-U.S. teams will need to notate the exchange rates on the Expense Report.

