

Chapter Treasurer

2009-2010



QUESTIONS?

AMBUCS Resource Center

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The Chapter Treasurer

The Chapter Treasurer is the financial officer of the chapter. His or her responsibilities are of vital importance to the chapter's successful operation. In preparation for your year as Chapter Treasurer, read your chapter's bylaws carefully. The bylaws and optional chapter policy are broad workable documents which set forth the rules and regulations under which your chapter operates. It outlines the limits of chapter operation. You and your chapter president will be well advised to know these limits, for it promotes the democratic process within the chapter. You should have a copy in your chapter's files. If not, request a copy from the permanent files of the AMBUCS™ Resource Center.

A condensed Robert's Rules of Order the *ABC's of Parliamentary Procedure* can be ordered from the AMBUCS™ Resource Center. Know the rules and follow them. Parliamentary procedure is a part of the democratic process. Following it promotes good feeling in the chapter.

Job description

The treasurer is responsible for safeguarding the chapter's funds. The treasurer:

1. Keeps the chapter's financial accounting in order.
2. Reports to the board and chapter the status of the chapter's finances, including actual expenditures and income compared to budgeted amounts.
3. Provides a consistent voice for fiscal conservatism and analytical decision making within the board.
4. Attends all chapter and board meetings.

What a Treasurer Has to Do

1. Manage bank accounts. Your chapter should have an account for operating expenses and a charitable fund account.
2. Bookkeeping system to record your group's income and expenses.
3. Documentation for every bookkeeping transaction.
4. An expense reimbursement policy.
5. An expense reporting form.
6. An annual budget.
7. A once yearly Treasurer's Report printed in your local chapter newsletter.
8. An annual financial review.
9. File Form 990 or 990-N with IRS by October 15th.

Chapter Budget

Preparation. The chapter's budget should adequately estimate income and expenditures for the coming year. Once the president-elect has met and trained the new Board of Directors, each committee chairperson should discuss plans for the year with the president-elect. These plans are made considering traditional events or methods as well as the new strategic plans to be initiated during the year. An estimated cost should be developed for each event. It would be helpful if previous expenditures of the committee and previous budget figures were given to the committee chairperson at the chapter board training session. The Service Committee should set aside time for budget preparation and allow each chairperson an opportunity to present a request in person.

Approval. Once all budget requests have been considered and a proposed budget prepared, it is presented to the June meeting of the Board of Directors for approval. Once

accepted by the Board of Directors, the budget is presented to the general membership as a recommendation from the Board, for final approval. The approved budget serves as a financial guide for the year, and may be amended as necessary.

District review. The Chapter President presents the budget to the District Governor at the July district board meeting for review.

Modification. The Service Committee works together with the Board and Treasurer to see that budget guidelines are observed. As modifications are necessary, they should follow the same approval process as the original budget.

Living Endowment Giving

The Chapter Treasurer should make plans with the Board of Directors to meet the Chapter's Living Endowment Goal.

The annual goal of forty dollars per member is based on the chapters February 28th Blue Chip Report. That means that the number of members the chapter has is multiplied by \$40 to set your chapter goal. In March of each year, treasurers receive a statement showing all contributions to date, and how much is needed to achieve their 100% goal.

To meet the challenge and be recognized as 100% Living Endowment Giving, the chapter must send in their contribution by May 15th. Bonus scorecard points are awarded if the chapter is 100% by April 15th.

The Living Endowment Goal can be met via several means. Some chapters build their contributions into their regular membership dues (see sample chapter budget). Simply divide the \$40 by 12 months

(or four quarters) and add that amount to your chapter billing.

Chapters also may hold special fundraisers or appeals within the chapter and designate the proceeds to the Living Endowment Fund.

Program Designations. So that all Living Endowment Giving can be properly reported, all donations must be directed to a National program. The programs are:

1. AMBUCS™ Scholars-Scholarships for Therapists
2. AmBility™-AmTryke® therapeutic tricycle for children with disabilities
3. Cornerstone-AMBUCS™ growth and development

Memorial gifts. Chapters can also reach their Living Endowment Giving goals by promoting memorial gifts. Names of both the contributing member or chapter and the deceased are published quarterly in the *AMBUCS™ Magazine*. The surviving family is sent a letter recognizing the donor and the gift. Be sure to direct the memorial gift to one of the National programs listed above.

Memorial contribution envelopes are available from the AMBUCS™ Resource Center. Include the envelope in your chapter's billing or have them available at chapter meetings. You can also use the form on page 18.

Honorarium gifts. Chapters can also reach their Living Endowment giving goals by promoting honorarium gifts. Names of both the contributing member, chapter or corporation and the honoree are published quarterly in the *AMBUCS™ Magazine*. The honoree is sent a letter recognizing the donor and the gift. Be sure to direct the honorarium gift to one of the National programs listed above.

Donor Courtyard

Chapters may honor or remember individuals through the brick recognition at the new AMBUCS™ Resource Center. This is a minimum gift of \$300.00. No LEG credit.

Sample Chapter Budget

(based on 30 Members - meeting weekly with a meal)

The figures in this budget may bear no relation to your actual costs. USE IT ONLY AS A GUIDE.

Anticipated income

Chapter Dues @ \$10.00/month x 12 months	\$120
Meals @ \$6/week x 52	312
Income per member	\$432

Dues & meals (\$432 x 30 members)	\$12,960
Admission Fees (\$25 x 6 new members)	150
Living Endowment giving (\$40 x 30 members) (Optional)	1,200
Total anticipated income	\$14,310

Anticipated expenses

National dues (\$66 x 30 members)	\$1,980
Liability Insurance (\$26x4)	104
District dues (\$12 x 30 members)	360
Admission fees to National (\$25 x 6)	150
Living Endowment giving (\$40 x 30) (Optional)	1,200
Meals (60% attendance)	5,616
Chapter Newsletter (\$5 per week x 52)	260
Postage (\$10 per week x 52)	520
Office Supplies	200
Spring Training (\$25 x 5)	125
Regional Conference (5 Delegates)*	375
National Conference (2 Delegates)**	1,700
Friendship Committee	400
New Club Building Project	200
Information Committee	100
Fun Committee	400
Past chapter officers' plaques and pins	200
Treasurer's Bond (\$5,000)	100
Miscellaneous	154
Total anticipated expenses	\$14,144

* Regional Conference (5 delegates)

\$25 Registration fee x 5 delegates	125
\$50 Travel allowance x 5 delegates	250
Total	\$ 375

** National Conference (2 delegates)

Travel Allowance (1800 miles round trip)	\$200 ea.
Hotel allowance	400 ea.
Registration fee	200 ea.
Misc	50 ea.
Total (\$850 x 2 delegates)	\$1,700

Dues

Each chapter must have an adequate dues structure to operate. If dues and admission fees are too high, people cannot afford to belong. If dues and admission fees are too low, the chapter cannot perform its services for the members. The new member admission fee is \$25.

It is recommended that chapter dues be at least \$10 per month plus meals. National dues are \$5.50 per month and district dues vary according to districts but on an average of \$1.75 per month. An Additional \$2.00 per month is needed to support other general expenses of the chapter, i.e. newsletter paper, postage, office supplies, speakers gifts, treasurer's bond, conference expenses of the chapter officers and members. Standard items for inclusion in a budget are listed on this page.

Chapter dues

Billing. Chapter dues are payable in advance and usually are billed monthly or quarterly. It is strongly recommended, wherever possible, that monthly dues include the price of meals. This has several advantages:

1. It promotes regular attendance since the member has already purchased the meal.
2. It places the chapter in a more solvent position, since in most cases no refund is allowed when a member misses.
3. Avoids the time consuming "pay at the door" alternative.
4. The caterer can better gauge the attendance.

It is important that statements must be mailed regularly and promptly. It is equally important that no member be permitted to be more than two months in arrears. Establish a workable chapter policy on this point and adhere to the policy.

Delinquent dues. When these instances arise, the treasurer must notify the Board. It should then become the responsibility of the Service Committee to call upon the delinquent member, find out “what’s wrong” and either collect delinquent dues or report suggested action on the member to the Board. Non-attendees and delinquent dues payments most often go hand in hand. The Service Committee should work closely with the Friendship Committee in reactivating members. Remember, it is easier to save a member than to get a new one.

Socials. The chapter should have a policy as to the collection of any assessment for chapter socials. The policy should be strictly adhered to for each and every member.

Most Fun Committees are responsible for selling tickets and collecting social assessments before the event. This helps in making food guarantees to the caterer. When pre event tickets are sold, the treasurer need only deposit the sales when receiving a complete recap of the event as to income and expenses.

Other chapters depend entirely upon the treasurer to collect all income and to disburse checks for expenses. This method gives complete control to the chapter, but also allows members to “ride the books” in paying for social events.

District dues

Each chapter also pays per capita dues to its district. The District Secretary Treasurer sends statements of the dues on a quar-

terly basis, based on your chapter’s Blue Chip total. Prompt payment should be remitted to the District Secretary Treasurer. Life Members are not exempt from district dues.

Region dues

The Region Director bills the districts for dues to the region. Therefore, when your chapter pays its district dues, part of that amount goes towards reimbursing the Region Director for expenses.

Regional conference assessment. Most regions have some kind of policy of assessment to defray the cost of the annual regional fall conference. It is designed to protect host chapters financially, and to keep registration costs low. Ask your Region Director or district officers about your region’s policy.

Big Hat dues

By August 15th, you will receive an invoice from the National Big Hat Club for annual dues. These funds are used to pay for awards, pins, hats, etc. The current fee, as of June 1, 1993, is \$5 per year for each Big Hatter on your chapter roster as of June 1st of that chapter year and is payable to the National Big Hat Secretary Treasurer. A late fee of two dollars is assessed if the bill is unpaid by November 15th.

National fees, dues, Living Endowment Giving

New Member admission fee. The new member admission fee is \$25. New member fees will appear on chapter statements at the time of the new members join date.

The new member confirmation report is considered the invoice.

Reinstated members. The fee for reinstatement of a former member is \$25 (see Reinstatement definition of the Officer Guidelines Secretary Section.

Transferring members. There is no fee to National AMBUCS™ for transfer of membership from one chapter to another, providing the transfer is completed within sixty (60) days. After sixty (60) days, a reinstatement fee is required. (See transfer definition in the Officer Guidelines Secretary Section.

Billing of National dues. Quarterly membership statements are sent to you about the 15th of the month following the close of the quarter. A quarterly dues invoice is included. Chapters are billed in advance for each quarter \$16.50 for all active members of record (Blue Chip). **AMBUCS™ Resource Center records are considered official and billing is based on those records, as shown on the quarterly Blue Chip Report. NO ADJUSTMENTS ARE ALLOWED.** This is why it is so important that a chapter keeps its records current with the AMBUCS™ Resource Center. Chapters are also billed \$26.00 per quarter for Chapter Liability Insurance.

Payment is due upon receipt. This expense does not require board action, and should be paid as soon as possible. Checks are payable to National AMBUCS™.

Delinquent National dues. National dues are considered delinquent if unpaid in thirty (30) days. A 2% late charge will accrue every 30 days for each past due invoice. If your chapter is declared “nearly not in good standing” the President is requested to contact the Treasurer and have the payment mailed to be received in the AMBUCS™ Resource Center by the 1st of the coming

month. If National obligations remain unpaid at the end of the quarter, the chapter automatically loses its “good standing” It is not eligible to vote in national or district activities nor at conferences. Upon payment of obligation, the chapter shall automatically be reinstated to “good standing” in the association.

Membership changes. The National Board has instructed the AMBUCS™ Resource Center to close membership records as of the 10th of each quarter and prepare the billing based on the collected records. **It has also instructed the AMBUCS™ Resource Center that no adjustment in back dues is to be made for unreported deletions.** Changes received on or after the 10th of the month are reflected in the following quarter billing. Allow at least five days for regular first class mail to be delivered.

Friends Dues and Renewals. Friends members are processed when their first \$25.00 annual membership (dues) contribution is received by AMBUCS™ Resource Center. Payment must be received before membership is recognized. Of course, your chapter receives scorecard credit for Friends affiliated with your chapter or sponsored by your members.

Friends members are then billed \$25.00 annually for a renewal. The billing is directed to the various parties based on the Friend member type. Therefore it’s imperative that AMBUCS™ Resource Center have the correct status for each Friend member. For example, the Friends member’s renewals are mailed according to the following schedule:

Friends Individuals – membership renewal \$25.00 (dues) billed directly to the Friend member .

Friends of Chapters - membership renewal \$25.00 (dues) billed directly to the chapter.

Friends by Sponsor - membership renewal \$25.00 (dues) billed directly to the sponsor

of the Friend member.

Official Confirmation Reports. Membership additions and deletions are verified through mailed confirmation reports (New Member Confirmation or Dropped Member Confirmation). These official confirmation reports are mailed to the Chapter Secretary and Chapter Treasurer. **New Member Confirmations also serve as the invoice for the \$25 new member fee.** If you do not receive confirmation reports within two weeks contact the Resource Center. A Packet & Stars Packing Slip is mailed to the Chapter President with the new members pin and packet. If the new member's sponsor is a Big Hatter, the sponsor's star pin is included.

Living Endowment Giving. If you collect Living Endowment contributions from your chapter members, please send it as a separate check from your dues payment. Include a listing of each member and their contribution. It is important that you also indicate how your chapter or member(s) want their contribution to be allocated. Mark how you want the contribution applied:

AMBUCS™ Scholars-Scholarships for Therapists
 AMBILITY® PROGRAM
 Cornerstone (AMBUCS™ growth and development)

For example, one third of your contribution could be given to each program, or some other proportion. Please make your checks payable to AMBUCS™ Living Endowment Fund. More information about these programs is located in the Programs Section.

Supply invoices. A numbered invoice is sent for each supplies order from AMBUCS™ Resource Center. Supply invoices are due upon receipt, a 2% late charge will accrue every 30 days for each past due invoice. Unpaid balances show on chapter statements, which are generated if a chapter has an unpaid balance. Checks are payable to National

AMBUCS™. Only Chapter Presidents, Secretaries, and Treasurers are authorized to charge your chapter's account.

AmTryke® invoices. A numbered invoice is sent for each order from AmTryke®, LLC. Invoices are due upon receipt, a 2% late charge will accrue every 30 days for each past due invoice. For a chapter to be considered in "good standing" all AmTryke® invoices must be current. Checks are payable to AmTryke®, LLC.

Additional magazine subscriptions. Some chapters ask that their Honorary and Emeritus members receive the *AMBUCS™ Magazine*. At the beginning of the fiscal year, June 1st, a statement of \$12 per number of these members is billed the chapter.

Communications

Channel Information. The Treasurer should be alert to pass information on to the proper officers or committee chairmen in the chapter. Help everyone stay informed.

Reports

Frequently AMBUCS™ Resource Center compiles reports based on member and chapter activities. They are as follows:

The Blue Chip Report. A quarterly membership report with official membership totals for every chapter is posted on the AMBUCS™ Web site.

Scorecard Recap. A quarterly report based on your chapter scorecard activity. It is posted on the AMBUCS™ Web site.

Living Endowment Giving (LEG). Published annually, the LEG reports chapter giving to the Living Endowment Fund. It is posted on the AMBUCS™ Web site.

AMBUCS™ Annual Report. Published annually, the report reviews association-wide activities, national conference, and financial information. It is posted on the AMBUCS™ Web site.

National Communications

AMBUCS™ Resource Center publishes monthly *The Leader* (available on AMBUCS™ Web site) and quarterly AMBUCS™ Magazine. As a chapter officer, it is your responsibility to pass on important information found in these publications to chapter members and be included in your chapter newsletter.

Likewise, your District Governor should distribute a quarterly district newsletter to chapter officers. It is important that you also pass along this information to chapter members and be included in your chapter newsletter.

The AMBUCS™ Web site is another great source of information. Here you can find the chapter officer directory, conference information, program updates.

For more information on national publications and the AMBUCS™ Web site see the Reference Section on Communications.

Reporting to the Board

Monthly report. At each monthly meeting the Board, the Treasurer shall provide each board member with a copy of Statement of Cash Receipt & Disbursement Form 1803 showing the balance remaining each item of the budget. Also list names of delinquent members and amount in arrears.

Treasurer Record System

To simplify and organize your duties as treasurer it is recommended that you create your own Treasurer Record System. By organizing the following items in a binder you can be certain that you always have the necessary information with you. You should include:

Monthly Planner

Monthly Reports

Statement of Cash Receipts &

Disbursements Form # 1803

Cash Book & Journal Form #1801

Membership

New Member Confirmation and Invoices

Drop Member Confirmation

General Ledger

Member Ledger Form #1810

The Treasurer Record System provides an organized package with which you can effectively manage the administrative affairs of your chapter. It is recommended that chapters use QUICKBOOKS or other accounting software as a financial management tool.

The Chapter Treasury

Initial audit. Each incoming president and treasurer should make it standard procedure to see that each chapter fund is being handled in a business like manner. They should insist upon an audit being made of the books before taking over the responsibility of their offices. The audit need not be a formal audit conducted by a CPA firm. It can be a qualified chapter member. The treasurer should offer bond to be paid by the chapter. Be sure bond is provided.

Yearly audit. For the yearly audit the treasurer should deliver to the chairperson of the Audit Committee, the following materials:

Checkbook

Bank Statements and canceled checks

Cash Book and Journal

Paid bills

Deposit slips

Copy of monthly financial statements

Ledger cards of members

Any other material requested by the committee

When the audit has been completed, the Treasurer's Annual Report and the Auditor's Report are presented for acceptance to the Board of Directors. The financial information in the annual report is to be used to complete IRS Form 990. This form is due five months after the close of the fiscal year. (October 15th).

Two funds. Chapters should maintain an operating fund and a charity fund. Chapter dues and fees are paid in the operating fund, and all usual chapter expenses are funded from it. Income from money raising projects is placed in the charity fund which is used for community service projects approved the Service Committee and the membership.

Bank deposits. Bank deposits should be made as often as possible and in such a way that all deposits serve as a double check on money that has been turned over for deposit. It is a wise treasurer that completes two deposit slips and attaches one copy to the bank deposit receipt for the file. The Deposit slip should show from whom all monies are received as well as a breakdown or recap as to each category the money is to be charged to for accounting purposes.

Each deposit slip should be assigned a receipt number, if deposit slips are not numbered, to be used in the cash book journal and on the checkbook stubs. This will assure that all deposits are entered in the current balance.

Group Tax Exemption

AMBUCS™ Group Tax Exemption- Group #8069. National AMBUCS™, Inc. was issued a group tax exemption under IRS code 501(c)3 effective December of 1994. All local chapters of AMBUCS™ qualify under that group exemption as a bona fide 501(c)3 tax exempt organization, except for some chapters that elected not to participate. All newly chartered chapters are automatically included in the group tax exemption.

AMBUCS Resource Center will apply for newly chartered chapters EIN (Employee Identification Number) numbers. Chapters may not file for EIN numbers due to AMBUCS Group Tax Exemption.

Chapters should follow the directions contained in the Group Tax Exemption Manual, available from the AMBUCS™ Resource Center or AMBUCS™ Web site. This manual clearly lays out the necessary steps chapters must take to complete their qualification as a bona fide chapter of AM-

BUCS™ group exemption. These steps include:

- Incorporation in the state where chapter is located
- Adoption of Standard Chapter Bylaws
- Adoption of Organizational Minutes
- Adoption of Chapter Policy Guidelines (optional)

New Rules for Form 990. New rules apply for filing the Form 990, which is the tax return for nonprofit organizations. **All AMBUCS chapters must file Form 990 or 990-N e-postcard.** As an organization holding a Group Tax Exemption (Group ID# 8069) all AMBUCS chapters whose gross receipts fall under the \$25,000 threshold must file the Form 990-N or e-postcard. That means for the chapter fiscal year ending May 31, 2009, the tax return is due by October 15, 2009.

All chapters whose gross receipts are over \$25,000 in a year will continue to file Form 990. The tax return is due by October 15, 2009. Chapters will be required to maintain simple financial statements and file the results with their annual returns.

Gross receipts include all contributions, dues, and gross revenues from fundraisers.

Chapters should be careful to comply with all rules and regulations concerning charitable contributions. Check the IRS.gov web site - www.irs.gov/charities.html for updated information.

Each year the Resource Center is required to update chapter info by February 10th. Each chapter will be sent a questionnaire to verify their status. You must return this form in a timely manner as the IRS requires it to be filed.

The National Center for Charitable Statistics (NCCS) provides a free Web Service for tax-exempt organizations to file their information returns electronically via www.efile.form990.org. It calculates totals,

includes nearly 50 standard attachments, provides line-by-line links to IRS instructions and to tips from a CPA specializing in nonprofits, and verifies the accuracy and consistency of the return. The site also creates PDF files for printing or distribution.

Substantiating Charitable Contributions

Many charitable organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with section 170. Most eligible organizations are listed in Publication 78, Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986.

A charitable organization must provide a written disclosure statement to donors of a quid pro quo contribution in excess of \$75. A quid pro quo contribution is a payment made to a charity by a donor partly as a contribution and partly for goods or services provided to the donor by the charity. For example, if a donor gives a charity \$100 and receives a concert ticket valued at \$40, the donor has made a quid pro quo contribution. In this example, the charitable contribution portion of the payment is \$60. Even though the part of the payment available for deduction does not exceed \$75, a disclosure statement must be filed because the donor's payment (quid pro quo contribution) exceeds \$75. The required written disclosure statement must:

1. Inform the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by

the donor over the value of goods or services provided by the charity, and

2. Provide the donor with a good faith estimate of the value of the goods or services that the donor received.

The charity must furnish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

No disclosure statement is required when:

1. The goods or services given to a donor meet the standards for insubstantial value set out in Rev. Proc. 90-12, 1990-1 C.B. 471, and Rev. Proc. 92-49, 1992-1 C.B. 987 (as updated);

2. There is no donative element involved in a particular transaction with a charity (for example, there is generally no donative element involved in a visitor's purchase from a museum gift shop); or

3. There is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to the donor by an organization organized exclusively for religious purposes, and must be of a type that generally is not sold in a commercial transaction outside the donative context.

A penalty is imposed on a charity that does not make the required disclosure in connection with a quid pro quo contribution of more than \$75. The penalty is \$10 per contribution, not to exceed \$5,000 per fund-raising event or mailing. The charity can avoid the penalty if it can show that the failure was due to reasonable cause.

Under a new recordkeeping rule effective for all cash, check, electronic funds transfers, credit card charges, or other monetary contributions of any amount made in taxable years beginning after August 17, 2006, the donor must obtain and keep a bank record or a written communication from the donee as a record of the contribution. Written records prepared by the donor (such as check registers or personal notations) are no longer sufficient to support charitable contributions. Bank records for this recordkeeping requirement include bank or credit union statements, canceled checks, or credit card statements. They must show the date paid or posted, the name of the charity, and the amount of the payment. Taxpayers who claim charitable contributions made by payroll deduction can satisfy the recordkeeping requirement if the donor has (1) a pay stub, W-2, or other document furnished by the employer that states the amount withheld for payment to charity, and (2) a pledge card or other document prepared by or at the direction of the charity that shows the name of a donee. An organization described in section 170(c), or a Principal Combined Fund Organization for purposes of the Combined Federal Campaign, will be treated as a donee organization for purposes of the new recordkeeping provision.

A donor claiming a deduction of \$250 or more is also required to obtain and keep a contemporaneous written acknowledgment for a charitable contribution. To be contemporaneous the written acknowledgment must generally be obtained by the donor no later than the date the donor files the return for the year the contribution is made. The written acknowledgment must state whether the donee provides any goods or services in consideration for the contribution. If the donee provides goods or services to the donor in exchange for the contribution (a quid pro quo contribution), the written acknowledgment

must include a good faith estimate of the value of the goods or services. The donee is not required to record or report this information to the IRS on behalf of a donor. The donor is responsible for requesting and obtaining the written acknowledgement from the donee. Although there is no prescribed format for the written acknowledgment, it must provide sufficient information to substantiate the amount of the contribution. For more information, see Publication 1771.

The contemporaneous written acknowledgment may be contained in the same document as the written communication from the donee used to satisfy the new cash recordkeeping requirement, as long as it contains all information required by both the recordkeeping requirement and the contemporaneous written acknowledgment requirement.

For claimed contributions over \$5,000, generally a qualified appraisal prepared by a qualified appraiser must be obtained. For appraisals prepared in connection with returns or submissions filed after August 17, 2006, see Notice 2006-96.

Household items and clothing contributed to charity after August 17, 2006 must be in at least good used condition to be deductible. This requirement does not apply to contributions of food, paintings, antiques, other art objects, jewelry and gems, or collections, and does not apply to a contribution of an item for which a deduction of more than \$500 is claimed if the taxpayer obtains a qualified appraisal of the item.

Additional information

* Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements

* Updates on Disclosure and Substantiation Rules.

* IRC 6700 and IRC 6701 and Charitable Contribution Deductions

* Publication 526, Charitable Contributions.

Special Chapter Projects

New Club Building . Chapter presidents are the key to growth of AMBUCS™. If you want to see a new chapter built in a neighboring community by your chapter, it will be done. If AMBUCS™ is to grow, New Club Building has to have top priority in your thinking.

The rewards for you and the chapter are manifold:

1. You will know that more people with disabilities will ultimately be helped.
2. Pride of members in AMBUCS™ will be increased because all want to belong to a larger national organization.
3. Your chapter will grow and be strengthened because it builds a new chapter.
4. Your chapter may win the Superior With Distinction Award if it charts a new chapter (See Chapter, District, National Awards Guidelines www.ambucs.org or the Awards Guidelines Section).

Decide now that your chapter will sponsor a new chapter. Recruit a chairperson and help find four to six committee members using the following factors as a guide in the committee selection:

1. Familiarity with AMBUCS™
2. Previous experience in New Club Building
3. Wants to see AMBUCS™ grow
4. Has been a “member–getter” in your chapter
5. Is he or she a past officer?
6. Is he or she a salesperson?

The members selected should be good friends, compatible with each other, people who enjoy working together. It is important that team spirit be engendered on the project. The chairperson should definitely be a leader who has good organizational skills.

Once the committee is selected, contact the AMBUCS™ Resource Center. They will guide you through selecting the type of new chapter (Chapter or Friends Chapter) and provide you with the necessary tools. The New Club Building Manuals are found in Resources/New Club Building Section or on AMBUCS web site www.ambucs.org.

Once you submit a New Club Building Permit the AMBUCS™ Resource Center will forward a New Club Building Kit to your New Club Building Chairperson and alert the interested officers in your region. New club building has historically been more effective in the fall of the year.

Start the ball rolling for a new chapter in August so the committee will be underway in the new community by September 15th.

Living Endowment Giving. Annually on or about the 15th of March, your chapter will be advised of its Living Endowment Goal based on your membership as of the February 28th Blue Chip Report. Each chapter's total Living Endowment Giving is based on the members' individual giving to the fund as well as chapter giving. Your contributions can be designated to one of the three national programs: AMBUCS™ SCHOLARS-SCHOLARSHIPS FOR THERAPISTS, AMBILITY™ Program or the Cornerstone Fund. Chapters receive scorecard points for 100% Living Endowment Giving. More information is available in the Resources/LEF section.

AMBUCS™ Scholars- Scholarships for Therapists- Chapters who have reached 100% Living Endowment Giving can participate in the program by sponsoring local student applicants. Chapter sponsored

applicants are automatically made semi-finalists for consideration of the National Scholarship Committee. Chapters can receive up to 10 points on their 4th quarter scorecard for sponsoring students. More information about this national project is available in the Programs/ Scholars Section.

AmTryke® therapeutic tricycle Project. An increasingly popular activity among chapters is the AmTryke® therapeutic Project. Funding trykes for children with disabilities is a perfect way to exercise the AMBUCS™ motto. Chapters who take part in the project have found it to be a great vehicle to gain community support and publicity. Participating chapters also receive points on the 4th quarter scorecard. More information is available in the Programs/AmTryke® Section.

AmTryke® therapeutic tricycle DemoSite Project- A great way for chapters to locate children for the tryke project is to establish a AmTryke® therapeutic tricycle Demonstration Site. To make a facility a DemoSite, the chapter agrees to equip the site with trykes and accessories as well as providing trykes to children who are evaluated by a therapist at the facility. Points are awarded on the 4th quarter scorecard to chapters who establish new sites. More information is available in the Programs/AmTryke® Section.

Chapter Newsletter. Having a chapter newsletter is a must in each chapter. Be sure it is published and mailed, faxed or emailed before each meeting. Communication is important in every chapter, and this is the best open line.

Chapter newsletters should be sent to other chapters in the district, as well as to your District Governor, region and national officers as well as the AMBUCS™ Resource Center. Be sure to bring the mailing list up to date according to the AMBUCS™ on line di-

rectory. More information is available in the Communications Section-Newsletter Editors Kit.

The Big Hat Club. The Big Hat Club is a “prestigious” club within the chapter for those members who have recruited three or more new members during any twelve-month period. The five main purposes of the Big Hat Club are fun, membership recruitment, fellowship, encouraging members to become Big Hatters, promote national programs and fun! These are the producers in your chapter. Encourage their involvement in all of your chapter activities.

Get your Big Hat Club going by having them host special entertainment “for Big Hatters only.” By keeping it exclusive it will peak the interest of other members and help encourage membership recruitment for new Big Hatters. More information is available in the Big Hat Section and Committees/Big Hat Section.

Awards. This one person committee, often the Past President who is most aware of the chapter’s achievements during the past year, submits the achievement award entries from the past chapter year to your District Governor at the July district board meeting. It is also this chairman’s responsibility to inform the President and other Chairmen what needs to be done to compete for these individual and chapter awards for the new chapter year. The awards guidelines are available in the Awards Section.

Hosting Fall Conferences. One of the truly fine privileges a chapter has is hosting a Regional Fall Conference. The experience is one which brings pride to your chapter members as well as to your city. If the duties and responsibilities are properly delegated, everyone will enjoy the experience.

It is your chapter’s opportunity for making many new and lasting friends.

Notify the Region Director, if your chapter is interested in hosting a regional conference, and let the other chapters in the region know of its intention. It should then come to the conference prepared to offer its city’s facilities and outline the accommodations of the hotel and other facilities which will be used to entertain the delegates. Conference sites are decided by a majority vote of the region.

So that you can place a tentative hold on the facilities for a specific date, ask your Region Director for assistance. The preferred dates are September 15th to October 31st.

Financial responsibility. The financial responsibility for regional conferences rests completely in the hands of the host chapter. It should not go into its pocket to subsidize the conference, nor should it use the conference as a money raising project. It should endeavor to break even, no more, no less. Ask your Region Director about your region’s policy.

If your chapter is selected to host a Fall Conference, ask AMBUCS™ Resource Center for a copy of the Regional Fall Conference Manual. Your Region Director will closely supervise arrangements. As host chapter your chapter will plan all entertainment functions, coordinating them with the meeting agenda which is prepared by the Region Director. The Fall Conference Manual is available in the Resources Section and on the AMBUCS™ Web site.

each year, taking office on June 1st. The Nominating Committee must be appointed by the president in late February. The chapter and fiscal year of all chapters shall be from June 1st to May 31st of the year following.

During the interview, members are surveyed to determine their likes and dislikes about the chapter. A sample questionnaire is included in the Chapter Form section of this

Leadership Development

Nominating and electing officers and board

Nominating Committee. The Nominating Committee has a serious task to perform. Article 5. Section 2 of the standard Chapter By-Laws state that the nominating committee consist of at least five past presidents. Newer chapters may appoint others to the committee. Most often a slate of officers is accepted as proposed by this committee. The welfare of the chapter hinges on having active and inspired leadership. The chapter cannot afford to have this committee guess wrong.

The By-laws specify that officers for the coming year shall be elected by April 1st of for the coming year, and what their overall aspirations for chapter leadership are. In this manner, a slate of candidates is developed for the election of officers and board members.

This program has proven quite effective. Its use is strongly recommended.

Selecting nominees. The committee should consider each person's qualifications carefully, deciding where that person can best help the chapter. Pick the president-elect first; then call and invite he or she to sit in on the balance of the meetings as other officers and directors are selected. Select a compatible board of directors for the president by letting him or her help.

Secure willing agreement—don't prevail or force. The Nominating Committee Chairperson must not fail to call each nominee, getting an agreement to serve for one year in the capacity selected. If the member declines, pleading lack of time, do not force. Find someone else to fill that place. An officer or director elected over objections will use this as an excuse for doing no job at all. The chapter is the loser.

In the newsletters before election day and on the floor of the meeting, when it is time for nominations from the floor, announce that

all nominees proposed must have been contacted in advance and assurance received on the proposed nominee's willingness to serve if elected.

Chapter self-evaluation program. The purpose of this program is to develop strong internal chapter leadership and to provide a forum for the membership to evaluate the operation of the chapter.

In early February, the attendance records of all members are reviewed to identify those who have attained 75% or better attendance. Those who have are contacted by the Nominating Committee and scheduled for a brief interview. The interview can be conducted before or after a regular chapter meeting, and should last approximately fifteen minutes. Depending upon the size of the chapter, interviewing might be divided among committee members who would meet to pool results. You can also use the Chapter Self-Evaluation Form #133 (Forms Section) as a survey, asking members to fill it out at one of the meetings.

Commitment to attend training conference. The National Board of Directors specify the Regional Spring Training conference for chapter officers-elect as the one important function in which they must participate.

Getting the officers-elect present for this training is a must. How is this accomplished?

1. The chapter board establishes the policy that a condition for accepting nomination to office be an agreement to attend the Regional Spring Training Conference.
2. As president fully endorsing the policy, you instruct the Nominating Committee before it meets.
3. The Nominating Committee obtains the commitment from the nominee at the time he or she agrees to be placed on the ballot for office. The President-elect must attend. Note Article VIII, Section 6 of the National By-laws .

Commitment to attend the national conference. It is equally important for the incoming president to attend the national conference. The enthusiasm gained is invaluable to the leadership efforts as he or she begins the year. Before being nominated, be sure the member agrees to attend. The chapter should defray the greater part of the president-elect's expenses.

To: Club Treasurers

Please use this form when a donation is made to Living Endowment so that the gifts given will be directed to the proper fund. Your choices are listed below. Thank you for all you do.

AMBUCS Scholars: \$ _____
AmBility Program/AmTryke: \$ _____
Cornerstone Fund/Growth &Development: \$ _____
Total: \$ _____

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Cornerstone Fund/Growth &Development: \$ _____
Total: \$ _____

**AMBUCS Resource Center
PO Box 5127 HighPoint NC 27262
Fax 336-852-6830**

**Please print this form and send it with your check. If the form does not print properly
just include the information below on a note and send it with your check.**

I would like to support the programs of AMBUCS™ with a gift of:
__ \$100 __ \$50 __ \$25 __ \$10 __ \$ _____

Please direct my gift towards:
__ Living Endowment; Scholarships for Therapists
__ AmTrykes; the therapeutic tricycle for children with disabilities
__ Cornerstone Growth and Development Fund

Name: _____

Address: _____

City: _____ State _____ Zip _____

Chapter: _____

Please make your check payable to AMBUCS. Your gift is tax deductible.

If your gift is in honor or memory of someone, please complete the following:

This gift is made in Memory of: Name _____

This gift is made in Honor of: Name _____

Please notify the following person of my gift:

Name: _____

Address: _____

City, State, Zip: _____

On the occasion of:

- ____ Birthday ____ Just Because
- ____ Death ____ Other _____
- ____ Graduation

Thank you for your contribution!

The purpose of this form is to build statements like the following:

Last year **20,000 AMBUCS™ volunteers** expended **500,000 volunteer hours** for community service projects. Actual monies spent on community service projects was **\$6 million** . It is estimated the economy in the United States was impacted by **\$20 million**.

The following information provides a capsulated view of the chapter's community service for the year. Collectively, this information illustrates the magnitude of your chapter's community service, the human resources required, and the financial value. Instructions: 1) Estimate the number of chapter members, family members, friends, and others directly involved in each community service project. 2) Estimate the total number of volunteer hours expended on each project. 3) Multiply the total number of volunteer hours times \$10 per hour to determine monetary value of services. Return with your 4th Quarter Club Operation Scorecard for bonus points.

Chapter year _____ Chapter _____ Chapter no. _____

Project description	Agency Code	#volunteers	total volunteer hours	# of people assisted			Monies contributed
				children	adults	families	
		A.	B.				C.

Total volunteers hours (box B)x \$10 per hour = D.	
Total monies contributed by club (box C)	
Total worth to community (add D and C)	



Need additional forms? Contact the
 AMBUCS™ Resource Center Tel (336) 852-0052
 Fax (336) 852-6830 e-mail: ambucs@ambucs.org
 or write PO Box 5127 High Point, NC 27262

See Agency List on next page

Form 135 Report of Charitable Giving

page 2 of 2

manual. It may be modified as necessary to meet your chapter's needs. Candid responses are encouraged in the member's evaluation

of the activities, leadership, and ideas for improving chapter operations.

In the final step of the interview, the member is asked what office they would like to seek

Fundraising

Fundraiser description	# volunteers	total vol hrs	net monies raised
Celebrity auction	6	45	\$1500
Totals			

Independent Scholarships

List the scholarships your chapter provides locally (Do not include National AMBUCS Scholarship

School	Amount

Code No. Agency

- | | | | |
|-----|---|-----|-----------------------|
| 101 | Adopt a Highway | 116 | Head Start |
| 102 | America Cancer Society | 117 | Juvenile Diabetes |
| 103 | American Legion | 118 | March of Dimes |
| 104 | American Heart Association | 119 | Meals on Wheels |
| 105 | American Red Cross | 120 | Muscular Dystrophy |
| 107 | Association for Retarded Citizens (ARC) | 121 | Pathway Foundation |
| 108 | Boy Scouts | 122 | Ronald McDonald House |
| 109 | Big Brothers and Sisters | 123 | Salvation Army |
| 110 | Crop Walk | 124 | Special Olympics |
| 111 | DARE (Drug Prevention program) | 125 | United Cerebral Palsy |
| 112 | Easter Seals | 126 | United Way |
| 113 | Epilepsy Association | 127 | YMCA |
| 114 | Girl Scouts | 128 | YWCA |
| 115 | Habitat for Humanity | | |

If agency does not appear in the above list, then write your agency in the agency code number column

Chapter Leadership Directory

President _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

1st vice president _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

2nd vice president _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

Secretary _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

Treasurer _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

Sergeant-at-Arms _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

Newsletter Editor _____

Address _____

Hm. Phone _____ Bus. Phone _____

Email _____ Mobile Phone _____

Chapter Committee Chairmen Directory

Committee	Chairperson
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____
_____	Chairperson _____ Address _____ Hm. Phone _____ Bus. Phone _____ Email _____ Mobile Phone _____

Chapter Liability Insurance

Who's covered? AMBUCS™ is the Named Insured. The policy includes any member, in good standing, of the Named Insured but only with respect to their liability for activities of the Named Insured or activities performed by such member on behalf of the Named Insured. The following summary of coverage is for information only, and not the actual policy. The policy contract No. D2682137A, Insurance Company of North America, provisions are applicable at all times. Current Policy # is on the Request for Certificate of Insurance.

Coverage. Damages because of bodily injury or property damage, including legal expenses, that the insured becomes legally obligated to pay.

Limit of liability. \$1,000,000 each occurrence, \$2,000,000 general aggregate (each chapter).

Additional coverages. Personal Injury and Advertising Injury, Product Liability, Host Liquor Law Liability, Broad Form Property Damage, Incidental Medical Malpractice, Non-owned Watercraft under 26 ft., Limited Worldwide Liability Coverage, Extended Bodily Injury Coverage, Automatic coverage—New Acquired Organizations (90 days)

Examples of covered activities. Concession stands, dances, banquets, auctions, raffles, picnics, Country Fair booths, etcetera.

Activities not covered. Powered races and contests, stunt shows, public concerts, mechanical amusement devices, carnival rides, players in sponsored athletic events or exhibitions, and fireworks displays.

Standard exclusions. Professional malpractice. Automobile, aircraft, nuclear, and liquor law liability. Property in the care, custody, or control of the insured.

Obtaining certificate of insurance for covered events. Upon request, proof of insurance can be provided to a property owner who premises will be used for an activity. Or for organizations sponsoring an event in which a chapter will be participating. Use the request form on the following page.

Questions and other information regarding the Chapter/Chapter Liability Insurance plan, please call:

Tel 800-503-9227

To assure a prompt and timely response to a Certificate of Insurance Request, please complete the form on the next page and forward at least 30 days prior to your event to:

Marsh Affinity Group Services
Certificate of Insurance
fax 1-515-365-3005
or Mail to:
Marsh Affinity Group Services
PO Box 14521
Des Moines, IA 50306-4521

Claims. Claims should be reported as soon as possible to:

Seabury & Smith
1440 Renaissance Dr
Park Ridge, IL 60068-1400
Tel 800-503-9228
Fax 847-375-9223

Ramp Building. If your chapter is involved in ramp building, in order to ensure your coverage is in place, you must comply with the ramp reporting requirements. These can be found on page 13 of the Ramp Building Guide on the AMBUCS™ Web site, www.ambucs.org.

Request for Certificate of Insurance

Chapter Liability Insurance Plan

Name of association AMBUCS (National AMBUCS™, Inc.)

Name of chapter, district,, or region _____

Policy Number: 01-LX-0696165-3/000 _____

Officer or member requesting certificate _____

Mailing address _____

Daytime phone _____ Fax number _____

1. Is this event sponsored by your group? Yes No

2. Name of event/function and your group's function for the event _____

3. Location of the event or function _____

4. Date of event or function _____

5. Name of entity (include the mailing address) requesting proof of liability coverage: _____

6. Is the entity requesting to be names as an Additional Insured? Yes No

7. Is the facility the property owner where the event is being held? Yes No

8. If no, please provide explanation of relationship between your club and the entity requesting Additional Insured status:

Providing a copy of the contract insurance requirements will help ensure that the Additional Insured is listed correctly.

Signature _____

Date _____

Mail or fax to: Marsh Affinity Group Services: PO Box 14521, Des Moines, IA 50306-4521 1-800-503-9227
fax 1-515-365-3005

Treasurer Guidelines