



NARFE

Alzheimer's

Chapter

Coordinator's

Manual



**National Active and Retired
Federal Employees Association**

Table of Contents

Position Description.....	1
Handling Procedures for Special/Dedicated Funds	2
Headquarters' Guidelines for Handling S/D Funds.....	3-4
Memorial Procedures and Memorial Cards	5
Sample Donor Acknowledgment & Memorial Cards	6
Goal Sheet.....	7
Chapter Transmittal Form	8
Sample Contribution Form	9
Prohibition of the Use of Membership Dues for Charitable Contributions.....	10

National Active and Retired Federal Employees Association

Chapter Alzheimer's Chair Position Description

Chapter Meetings

- Receive monthly contributions from chapter members and/or chapter fund raising events. See page 2 for complete handling instructions.
- Encourage chapter members to help set the chapter fundraising goal.
- Support and participate in federation and national fundraising efforts.
- Give a brief report on any new Alzheimer's news releases.
- Plan to have an Alzheimer's speaker/program for your November chapter meeting for Alzheimer's Month. Consider planning a quick and fun fundraiser for the same month.
- Write a report for your chapter newsletter. List the chapter goal and where you are in reaching that goal. Target the members who are not able to attend the regular meetings by, at least once a year, enclosing a form (see sample contribution form, p. 9) to clip away from the newsletter to return with their tax-deductible check to the Chapter Alzheimer's Chair or Chapter Treasurer.
- Encourage member participation in planning and conducting fundraising events to be held throughout the year (raffles, 50-50's, etc.).
- Cooperate with the chapter public relations officer in attracting media attention to the chapter's Alzheimer's fundraising and volunteering efforts.
- Stress to the membership the importance of making their Alzheimer's contributions through their chapter to make it a win-win situation for all involved!

Handling Procedures For Special/Dedicated Funds

- A “Special/Dedicated Fund” includes NARFE-PAC, Woodruff Building Fund, Scholarship and Disaster (NARFE-FEEA) Funds, and Alzheimer’s Fund. See p. 3-4 for memo from National Treasurer’s office on handling S/D funds.
- All checks must be made payable to “NARFE-Alzheimer’s Research” in order to be tax deductible. Checks meant for the Alzheimer’s fund but made payable to your chapter and deposited to your chapter treasury are not tax deductible. Checks and cash may be deposited to the chapter treasury with the appropriate journal entry for the deposits and disbursements. There should not be any carry-over balance in the chapter treasury from month to month.
- As stated above, contributions to any of the Special/Dedicated Funds must be accounted for separately and not mixed in with dues money. *Also please see the important information regarding the use of membership dues toward charitable donations on page 10.*
- Keep a journal of checks received and forwarded, noting: 1) donor name, 2) check number and date, 3) check amount, 4) if it was a memorial check, and 5) date forwarded to Federation Alzheimer’s Coordinator. (See p. 8 for a suggested chapter transmittal form, or use your self-designed form.)
- All donations should be mailed to the Federation (State) Coordinator immediately following a chapter meeting. Make sure all checks are made out to “NARFE-Alzheimer’s Research” and a chapter number noted on the memo line. If a check is made out personally to the Chapter Alzheimer’s Coordinator, it can be endorsed on the back by writing “Payable to NARFE-Alzheimer’s Research” and the signature of the chapter coordinator. Enclose the checks with the chapter transmittal form and mail to the Federation Alzheimer’s Coordinator.

NARFE Chapter and Federation Guidelines for Handling Special/Dedicated (S/D) Funds

[The following is excerpted from an August 2, 2001, memo written by then-National Treasurer Charles L. Fallis. This is still the current procedure.]

Instructions contained in documents such as the F-10, "Chapter and Federation Officers Manual," and the F-56, "Chapter Treasurer," adequately describe treasurers' requirements in connection with handling dues revenue. However, they contain little or no guidance for handling special/dedicated (S/D) funds such as the NARFE-PAC Fund, the Alzheimer's Fund, the Woodruff Building Fund and the NARFE/FEEA Scholarship and Disaster Funds. As a consequence, chapters and federations have devised their own disparate ways of dealing with these distinctive funds. The purpose of this paper is to provide uniform guidance to treasurers that will assist them in reporting and accounting for S/D funds, and at the same time assure that chapters and federations receive credit for all such funds collected.

Basically, all S/D funds, no matter their source or purpose, that are collected in the name of a chapter or federation, or under color of their charters, should be separately accounted for and disbursed by the treasurer or secretary/treasurer. These elected fiduciaries/trustees are charged with the specific responsibility for handling funds and are authorized by their bylaws to perform that function.

General Journal entries (see form F-56, "Chapter Treasurer") showing the dates and the nature of individual transactions along with receipts and disbursements should include S/D fund activity as well as dues activity. Generally, monies for these S/D funds will be in three forms: cash, checks payable to a chapter or federation intended for a particular S/D fund, and checks made payable directly to the intended S/D fund. All such monies should be recorded and appropriately identified by fund in the General Journal.

After recording the receipt of all S/D fund monies in the journal, those funds consisting of checks made payable to a chapter or a federation, but meant for one of the S/D funds, along with related cash, should be deposited in the chapter or federation checking account. The treasurer should draw a check on the chapter or federation account in an identical amount. That check should be made payable to the entity for whom the S/D funds are intended and forwarded to that entity, along with any contributors' checks made directly payable to that organization. Again, journal entries should reflect such disbursements as well as receipts.

Form F-38, "Treasurer's Monthly Report," or whatever counterpart form is used in federations, should report S/D fund activity on the "Miscellaneous (itemize)" lines under both the "Receipts" and "Disbursements" sections of the form. Ordinarily these will be in and out entries in identical amounts reflecting that, after recording, the treasurer forwards the S/D funds to whatever organization, association or other entity the chapter or federation has designated to receive them. Accordingly, there should be no carry-over balances in these accounts.

Contributors who present checks made payable to NARFE intended for any of these S/D funds should be advised that their contributions, as drawn, are not tax deductible. However, checks made payable directly to the Alzheimer's Association or to NARFE/FEEA are tax deductible. This disparity arises from the fact that contributions to nonprofit organizations registered under Section 501-C-3 of the Internal Revenue Service Code—as is the case with these two organizations—are tax deductible, while 501-C-5 organizations, such as NARFE, are not granted that privilege. NARFE has chosen not to register as a 501-C-3 organization because political lobbying—one of NARFE's main enterprises—is prohibited to organizations so registered. Please encourage those who contribute directly to these two S/D funds to do so through their chapters or federations so that NARFE will receive credit for the contributions.

Memorial Procedures and Memorial Cards

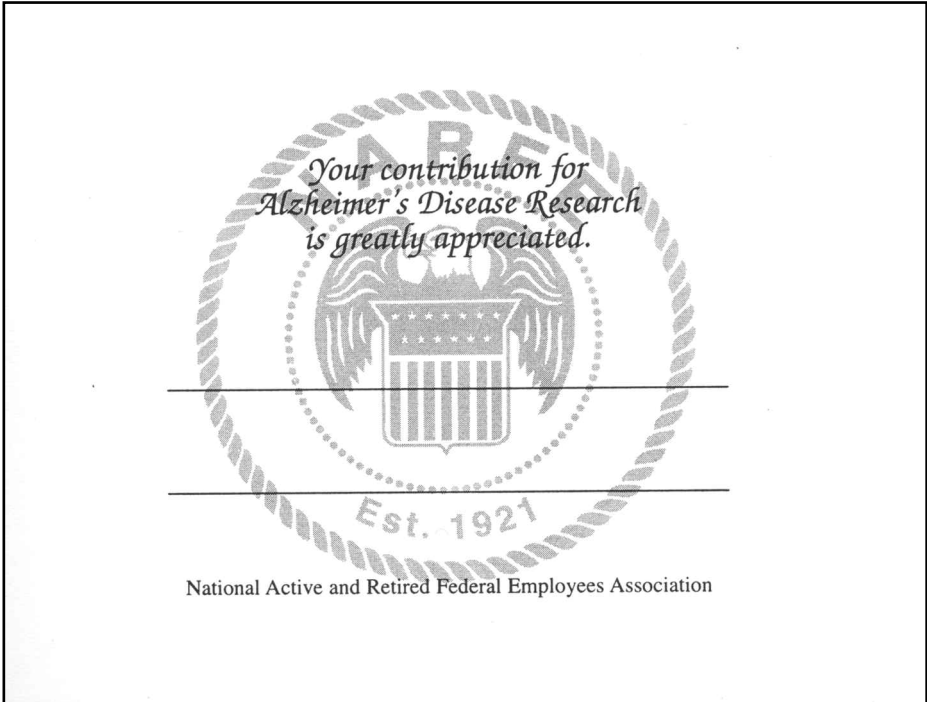
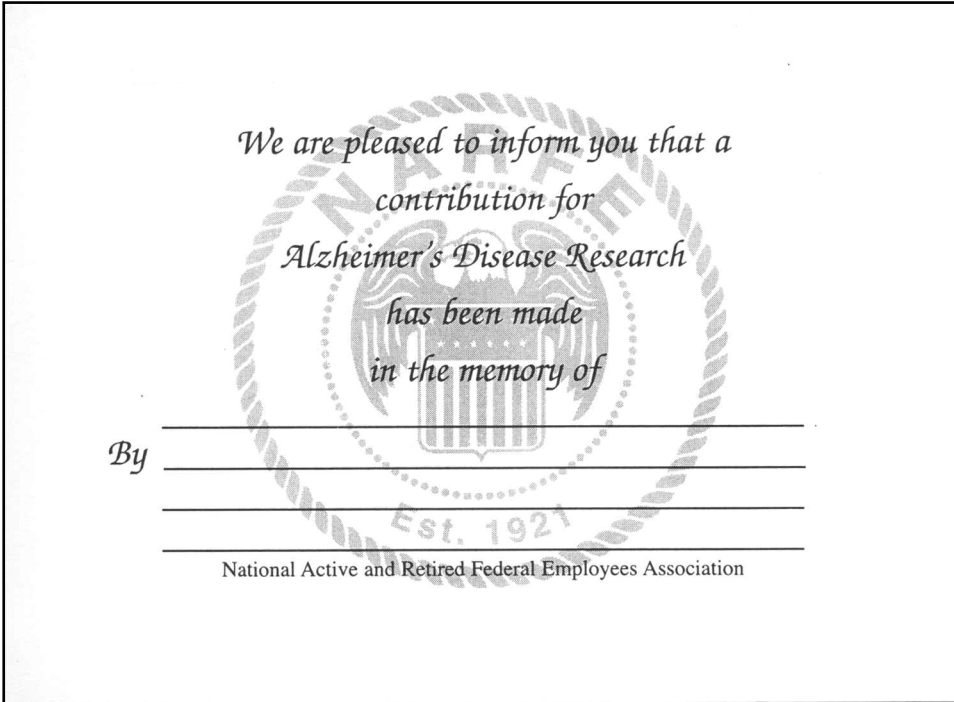
When memorial checks are received (made payable to “NARFE-Alzheimer’s Research”), the following information should accompany the contribution when it is forwarded to the Federation Alzheimer’s Coordinator. It can be submitted along with your other monthly submissions. The Alzheimer’s Association will mail a tax-deductible receipt letter to the contributor using the name and address on the check.

It is the responsibility of the Federation Alzheimer’s Coordinator to mail memorial donation acknowledgment cards (1) to the family of the deceased, notifying them of the donation, and (2) a thank you card to the donor. Of course the Chapter Coordinator may also desire to mail thank you cards, and this is certainly also appropriate. However, the Federation Coordinator has been provided with special printed cards with the NARFE seal. The following information is needed from the Chapter Coordinator to perform this important communication to the family and donor:

- Notation on the chapter transmittal form of any check given as a memorial
- Name of deceased
- Name and mailing address of family member (to notify that a donation has been received)
- Name and mailing address of donor (or donors) *if* it is different from the name on the check. This is not only used by the Federation Coordinator, but also the family to send a thank you note.

See p. 6 for sample copies of the donor acknowledgment and memorial donation cards.

Samples of Donor Acknowledgment and Memorial Donation Cards



NARFE-Alzheimer's Research Chapter Goal

National Goal of \$10 Million in 2012	2011	2012	2013	2014
ANNUAL CHAPTER GOAL				
<i>Total for the Year</i>				
January 31				
February 28				
March 31				
April 30				
May 31				
June 30				
July 31				
August 31				
September 30				
October 31				
November 30				
December 31				

Sample Contribution Form

SUPPORT ALZHEIMER'S RESEARCH

Enclosed is my NARFE / Alzheimer's Research contribution: \$ _____

Every cent contributed is used for Alzheimer's research.

Please circle one: Mr. Mrs. Miss Ms.

Name _____ Chapter # _____

Address _____

City _____ State _____ Zip _____

Your charitable contribution is tax exempt to the fullest extent allowed by law. You will receive a "tax deductible receipt letter" from The Alzheimer's Association.

Please make your check payable to: **NARFE – Alzheimer's Research**

Mail to: Linda White
NARFE Chapter #0000 Alzheimer's Chair (or Chapter Treasurer)
0000 Any Street
Someplace, KS 60000

Dues Money Should Not Be Used for Charitable Contributions

From time to time, the Office of the National Secretary receives calls or e-mail messages regarding whether chapters can use membership dues to make donations to charitable organizations. Here is the explanation of why this is not permissible.

NARFE has always encouraged chapters to become involved in local community activities. One of the ways they can do this is through making donations to charitable organizations. A large number of chapter members make donations to the NARFE-Alzheimer's Research Fund, the NARFE-FEEA Scholarship and Disaster Funds, and to other like programs. These kinds of activities are not directly related to NARFE's mission, and donations are strictly voluntary on the part of members.

Article IV, Section 3C, of the National Bylaws authorizes chapters to collect dues from its members to carry out the activities of the chapter. These activities must relate to the primary mission of NARFE. Article IV, Section 2, specifically describes the objectives that chapters are to undertake. Even though these guidelines are broad and general, under no circumstances may membership dues be used to make a donation to a charitable organization. Membership dues must be used for the purpose collected, which is to carry out the mission of NARFE.

All monies collected, other than for NARFE PAC, whether through the national dues-collection system, fundraising activities or other methods, must go through the chapter treasury. When collected, these monies become dedicated funds and must be used for the purpose intended or collected. Monies collected for different reasons must not be commingled. The chapter's treasurer must maintain a separate account in the financial records for each of these types of funds. The chapter's treasurer should use a chapter's check to disburse funds from these accounts. Any questions regarding the disbursement of funds should be addressed to the National Treasurer (nattreas@narfe.org).

*—This article was written by Nathaniel Brown, Past National Secretary,
and published in Quarterly News, October 2010.*

Note: The accuracy of this article was re-confirmed by the National Executive Board on March 3, 2011.