



Treasurer's Guide

For Management of
Co-Support Payments

Version: 5/08



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Dear Area Team Treasurer,

Thank you for serving as your Area Team's Treasurer, a key Area Team leadership position. Your primary responsibilities will revolve around tracking the budget, income, and expenses of your Area Team and reporting them to the Field Finance so that we can meet the requirements of the IRS and our auditors. You'll also serve as a resource to the local units/chapters in your Area Team and work with your Regional Director.

Sincerely,

Suzanne M. Cook
Manager of Field Finance & Sponsored Programs
AFS-USA, Inc.

ABBREVIATIONS/DEFINITIONS

AFS	Will refer to AFS-USA Inc., the national office located in New York
AT	Area Teams are located across the U.S.
FF	Field Finance, located in St. Paul Minnesota
Co-Support	Co-Support are funds belong to and are received from AFS-USA to support participants across the U.S.
Local Funds	Dollars that are raised by Area Teams at the local level in the name of AFS-USA and its tax identification number.
Banking Module	An account within AFS in which funds from Area Teams, Chapters and local operating units are held in safekeeping. Field Finance is the contact within AFS and the Area Teams, Chapters & local units who use this fund.
Donor Advised	Restricted funds used for a specific purpose
National Office	AFS corporate office located at One Whitehall St., 2 nd Floor, New York NY 10004

FIELD FINANCE CONTACT INFORMATION

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AREA TEAM TREASURER

POSITION DESCRIPTION

The Area Treasurer has primary responsibility for the proper handling and reporting of all funds raised and spent for AFS purposes in accordance with the policies and guidelines presented in the Annual Agreement and the Treasurer's Manual. It is highly recommended that Area Team Treasurers have access to an IBM or PC compatible computer, modem and internet access (broad band, DSL or cable access is recommended).

ALL AREA TEAM TREASURERS MUST BE REGISTERED VOLUNTEERS.

Responsible to: Area Team Chair and AFS-USA Field Finance Department

Time Required: Three to five hours per month, with a one year minimum commitment.

Competencies Required: Well organized; excellent relationship and team-building skills (negotiating, mediating, and problem-solving); keeps commitments; comfortable with "big picture" thinking; passion for AFS mission; and comfortable working with numbers. Must have access and be PC literate.

Training: Ongoing support from AFS-USA Field Finance Department and peer-to-peer training and/or mentoring available.

Works With: Field finance staff accountant and Area Team leadership; and chapter treasurers

Specific responsibilities of the Treasurer are:

- ✓ Attend all Area Team meetings
- ✓ Oversee the preparation of the Area Team budget(s) in conjunction with other area volunteer officers and ensure an appropriate level of funding for the various program components as agreed to in the Annual Agreement.
- ✓ Oversee the appropriate use of operation and local funds
- ✓ Monitor actual against budget to ensure income and spending are in compliance with the budget.
- ✓ To protect against an operating loss within the period stipulated in the Annual Agreement and
- ✓ Ensure the payment of all invoices and other obligations on a timely basis.
- ✓ Maintain appropriate records of income and expenses.
- ✓ Perform reporting requirements on a monthly basis as outlined in the accounting instructions, issued from time to time by Field Finance, and work with Field Finance to resolve any outstanding financial issues with the AT.
- ✓ Review all Area Team financial activities to ensure compliance with Internal Revenue Service guidelines, donor and government restricted contributions, and grant requirements.
- ✓ Serve as an information resource to treasurer of all local chapters/units.
- ✓ Assist Field Finance department in following up with chapters on missing annual reports or other projects as needed.
- ✓ Promote chapter consolidation and train chapter volunteers about this as needed.

- ✓ Support the financial goals of AFS.

Timelines

- ✓ Monthly: The Area Team finance report for both Co-support & Local accounts by the 20th of the following month. This will include bank statements and receipts.
- ✓ Annually:
 - ✓ Bank Identification Form;
 - ✓ Area Teams are encouraged to send excess funds of more than \$5,000 in the secondary/local funds account to be kept in an interest bearing account (Banking Module);
 - ✓ If there are any restricted grants for specific programs and/or operating purposes that are worth \$1,000 or more, copies of all material submitted to or received from the donor as well as expense receipts must accompany the Area Team monthly expense statement.

IRS REQUIREMENTS FOR REPORTING FINANCIAL TRANSACTIONS

THE NOT-FOR PROFIT STATUS OF AFS - USA, INC.

AFS - USA, Inc. is a not-for-profit corporation and as such is exempt from income tax pursuant to Section 501(c)3 of the Internal Revenue Code. AFS - USA, Inc. must demonstrate to the Internal Revenue Service that it retains control of and discretion as to the use of all funds raised in its name and must maintain records establishing that its funds are used only for the purposes of achieving the tax exempt purposes of AFS - USA, Inc.

Continuation of this tax-exempt status is crucial to enable AFS–USA to fundraise or apply for private and public grants. The Area Team Treasurer has specific responsibilities to help insure that AFS - USA, Inc. meet its tax-exempt status obligations.

REPORTING REQUIREMENTS OF AFS - USA, INC.

As a not-for-profit tax-exempt 501(c)3 organization, AFS - USA, Inc. is required by federal and state law to file annual reports with the Internal Revenue Service and various state regulatory agencies. Utilizing the financial information gathered through the reporting system provided as part of this Guide, AFS - USA, Inc. assumes the responsibility for completing and filing all reports with: 1) the Internal Revenue Service for total operations of AFS - USA, Inc. and 2) the state in which each Area Team operates.

As a condition of receiving restricted contributions and grants from individuals, foundations, and the United States Government, certain reporting requirements must be met within specifically established reporting periods. AFS - USA, Inc. will assume full responsibility for complying with all reporting requirements for all such contributions and grants received as a result of National staff efforts. However, in order to permit accurate reporting within the stipulated donor deadlines, reporting from the Area Teams will have to be complete and timely. Thus, it is important that the treasurer knows and understands the information that follows.

AFS - USA, Inc. is required to have its annual financial records audited and its financial statements certified by an independent audit firm. AFS - USA, Inc. assumes full responsibility for the preparation and cost associated with this process. However, to obtain the needed certification of these financial statements, certain accounting and reporting data must be available. Because of an increasing amount of data is being generated at the volunteer area level, reporting timelines and procedures are incorporated into this Guide and a similar Guide for local units or chapters.

And finally, AFS must demonstrate to the IRS that it retains control of and discretion as to the use of all funds raised in its name. All funds raised in the name of AFS belong to AFS; this means that AT/chapters cannot make donations to other organizations or give financial assistance to non-AFS participants from funds that were raised as donations to AFS. Also, when an Area Team/chapter becomes inactive or retires, all local funds must be returned to AFS.

SUMMARY FIELD ACCOUNTS

Area Team's must have one and may have two additional bank accounts, based on the kinds and amounts of funds the Area Team will handle. All field accounts are required to have a designated representative who is employed by AFS as a signer on all accounts.

Every Area Team must have a primary bank account into which co-support funds are to be deposited. These are funds that belong to AFS and are used to support participants locally in Area Teams across the U.S.

Based on the Area Team's willingness to further enhance the AFS programs and provide greater benefits to the participants, the Area Team volunteers may choose to conduct local fund raising events. If the Area Team chooses to conduct local fund raising or receives other funds, a secondary account must be opened by the Area Team and used only for locally generated funds. No national funds should be in the secondary account.

When an Area Team has more than \$5,000 in its local account they are encourage to deposit funds with the AFS Banking Module. AFS recognizes these interest bearing accounts as restricted dollars to be used for purposes of support for an Area Team, it is not considered part of the co-support funds.

SETTING UP BANK ACCOUNTS

The establishment of the primary account can be a lengthy process. Following these guidelines will minimize delay and uncertainty:

- ✓ All accounts are to be opened as not-for-profit accounts using the tax-exempt status and ID number of AFS-USA, Inc. The documentation needed to open the primary account is available from Field Finance upon receipt of the signed Area Team Annual Agreement of Cooperation (Annual Agreement). However, before this documentation can be completed and forwarded, the Area Treasurer must advise Field Finance of the names of the three Area Team volunteers who will have authority to sign checks.
- ✓ In some instances, banks may not require the same level of documentation to open a secondary account into which locally generated and received funds are deposited. If documentation is required, please contact the Field Finance for the required documentation. It may be helpful in these instances to know the names of those who will have signing authority for this account before contacting the Field Finance
- ✓ Rather than setting up a secondary account with a bank, Area Teams are encouraged to deposit locally generated funds into the AFS Banking Module. The current interest rate is 1%, but subject to change. For more information, please contact the Field Finance Staff Accountant in the St. Paul Office (800-379-9036 x 2255).
- ✓ All accounts are to be in the name of AFS-USA, Inc.
- ✓ The primary account into which co-support funds are to be deposited is to be titled "AFS Program Account – (Name of) AT".
- ✓ The account into which locally generated funds are to be deposited is to be in the named "AFS - "Area Team Name Local Account".
- ✓ Using the Bank Identification Form provided (see page S1), the Area Treasurer is to provide information to Field Finance for each AFS bank account. The form should be submitted to the Field

Finance Department annually with the December monthly expense report, or whenever a change is being made to either signatories or bank.

- ✓ All primary bank accounts must have four authorized signers, two being that of the Area Treasurer and the AFS Designated Representative. The other two signers must be area team volunteers. This will require the forwarding of signature cards and other banking documents to the Field Finance Office to obtain the appropriate AFS signatures. Please note for AFS to meet acceptable internal control, a husband and wife may not both be signers on an Area Team account at the same time.
- ✓ All checks drawn in the amount of \$1,000.00 or more must have two signatures, with one being that of the Area Treasurer.
- ✓ Checks drawn in amounts less than \$1,000.00 require the signature of only one of the four individuals.
- ✓ All secondary bank accounts for locally generated funds are required to have the same authorized signers as are on the primary account.
- ✓ All checks drawn in the amount of \$500.00 or more must have two signatures.
- ✓ Checks drawn in amounts less than \$500.00 require the signature of only one individual.
- ✓ If the Area Team has two bank accounts (primary and local), it is preferable that funds not be transferred from one account to the other. However, if transfers must be made, the coding system permits appropriate recording of such transfers.
 - ✓ Object code 9814 must be used to record an expense on the expense report form for the account from which the funds are being transferred.
 - ✓ Object code 6814 must be used to record an income on the expense report form for the account to which the funds are being transferred.

In order to maintain the integrity of AFS-USA, Inc. books, this rule must be adhered to Area Team all times.

In the event the Area Team ceases to function, the balances in all established bank accounts are to be transferred to AFS Banking Module.

CO-SUPPORT FUNDS FROM THE FIELD FINANCE

Co-Support funds are calculated annually through the Area Team Annual Agreement. Field Finance has no authority to change or set student numbers within the annual agreement. They only calculate the payment based on the annual agreement. Each Area Team will receive its funds in four quarterly installments as follows:

1st Quarter.....January
2nd Quarter.....April
3rd QuarterJuly
4th QuarterOctober
and final adjustment

Payments will only be made to the Area Team if all previous monthly reports have been received in the Field Finance office. The initial release of funds will be made upon receipt of the signed Annual Agreement and all monthly expense reports and bank statements from the previous year. The initial payment will be 30% of the total annual co-support funds. The second payment will reflect the difference between the 30 % and any remaining funds from the previous year. In the event the

remaining funds from the previous year exceed the authorized maximum of 30%, the next co-support funds disbursement to the Area Team will be reduced by the difference.

The Treasurer is to forward monthly (by the 20th of each month for the business of the preceding month) the monthly expense report, along with a copy of the bank statement and receipts (if any), to Field Finance using the forms provided by AFS -USA, Inc,. See pages S2 for Excel Report and S3-5 for QB report).

AFS - USA, Inc. will maintain in its accounting system a record of all expenses and the current balance of committed funds for each AT. The balance of the committed funds will be provided to Area Team Treasurers with each quarterly disbursement. This balance and other pertinent financial information (reporting, disbursement information, etc.) will also be available on AFSWiki, an information website at www.afswiki.org (treasurer section still being developed).

Adjustments to participant numbers will be made on a yearly basis in August and the Area Team's 4th quarter disbursement will be adjusted for the change in the number of participants.

LOCALLY GENERATED FUNDS

Area Team s may also generate funds locally through fund raising, special events, merchandise sales and fees from persons attending conferences and workshops. These locally generated are to be deposited into the secondary bank account. A maximum balance of \$5,000.00 is to be maintained in this account for Area Team day to day operations. Any balance in excess of this maximum must be deposited by the Area Team into the AFS Banking Module in an account designated by Area Team name. No locally raised funds are to be deposited into any instrument other than the local funds bank account.

Locally generated and received funds deposited into the secondary bank account must be reported on the Local Funds Report (same format as co-support report) using the appropriate income account code, which indicates its source (unrestricted, merchandise sales, et al). Area Team Local Funds reports are to be filed monthly, along with co-support reports. A bank reconciliation and bank statement must accompany each monthly report.

SCHOLARSHIP ASSISTANCE FROM LOCAL FUNDS

There will be situations in which an Area Team will want to provide scholarship (financial) assistance to students going abroad. To insure appropriate accountability and tracking, the following process is to be followed:

The Area Team Financial Commitment Form (see page – S6) has a space for scholarship assistance from Area Team funds. By using this form, the Area Team can notify Field Finance to transfer funds to the student via the banking module, or send a payment directly to the Lock Box which handles participant payments.

- ✓ **Transfer Funds:** To transfer funds from the Banking Modules, send (via e-mail, fax, or snail mail) the commitment and FF will process the request within 2 business days.
- ✓ **Pay by Check:** The check can only be drawn from the secondary bank account and should be codes to 8921 and reported on your Local finance report. Co-support funds may not be used to provide scholarship assistance.

RECEIPT OF RESTRICTED CONTRIBUTIONS

All restricted donations must be sent to the Field Finance office, along with any written documentation. Area Team should not be reporting restricted contributions in their accounts. There are very specific accounting and financial reporting requirements associated with these types of funds. Upon receipt of any gifts, \$1,000.00 or more, of this nature, the following procedural guidelines are to be followed:

- ✓ A copy of any material submitted to or received from the donor is to accompany the check.
- ✓ Once the gift has been recorded, the Area Team will be notified on how to access the funds. Currently the three main options are:
- ✓ First option is to deposit into Banking Module and receive restricted funds through a check request sent to FF. The Area Team can view distributions within the banking module.
- ✓ Second option is that a scholarship account is sent up and Area Team will work with the Scholarship Manager in the Portland office to distribute the funds.
- ✓ And the third option is the money is placed in an endowment account. A portion of the income generated by funds are released on a yearly basis as per the guidelines set forth by the AFS Board of Directors. The funds are used to award scholarships to students going abroad.

BANKING MODULE – LOCAL FUNDS

The Banking Module is a system to monitor locally raised funds within AFS. Any locally raised funds in excess of day-to-day operating expenses must be on account in the Banking Module. Interest is compounded monthly and paid monthly on all funds deposited in the Banking Module. Statements of Account are sent quarterly for all accounts with a balance greater than \$25. Accounts with a balance of \$25 or less will receive a yearly statement (see page S7). Interest rates will vary according to current market yields. The current interest rate is 1%.

Only the Area Team Treasurer and Area Team Chair have the authority to make transactions within the banking module. The banking module can be viewed online, by used the same log-in as you use for OPUS. The Area Team will be able to view all the chapters that are associated with that AT.

To deposit funds with the Field Finance for the first time, simply send a check, made payable to AFS-USA, Inc., to Field Finance in St. Paul, along with written instructions to open an Area Team Deposit Account. Subsequent deposits should be made using the Area Team Transaction Form (see page S8), with the deposit section filled out.

To withdraw funds from this account, the Area Team Treasurer submits the Area Team Transaction Form, with the withdrawal section filled out, to Field Finance in St Paul. This request must be signed by the Area Team Treasurer, the Area Team Chair or both, depending on the amount. Due to internal controls, AFS cannot honor telephone requests.

Funds may be transferred from this deposit account to pay scholarship assistance as designated by the AT. This can be done by returning the transactions form and the student commitment form to the Field Finance office. This form must be signed by the Area Team Treasurer or Area Team Chair.

Area Teams with excess local funds are encouraged to assist other students outside of their Area Team with scholarship assistance, or to contribute to the general national scholarship pool. Please contact Field Finance to arrange the funds transfer.

ACCOUNTING PROCEDURES

SUBMITTING FINANCIAL REPORTS

Financial reports can be submitted two ways; through an Excel spreadsheet or through QuickBooks/Quicken (hereinafter, QB) (see pages S2 for Excel Reports and S3-5 for QB). Before attempting to use the forms, it will be important to first read the information that explains the forms as well as the object and function codes. The information needed for Excel or QB will be the same, it is just the presentation of the information that is different. Some things to keep in mind when sending reports:

- ✓ Funds received in a fiscal year, can only be used for expenses that occur within that specific year. For example if you received funds for 2008, all the expenses must occur in 2008.
- ✓ Reports are due by the 20th of the following month. If there is a problem, please let the staff accountant know.
- ✓ Missing data will cause delay in processing your report. Therefore, if any questions arise during the reporting process, please contact the Staff Accountant in Field Finance.
- ✓ Remember to keep a copy of your originals.
- ✓ Along with your report, please attach your bank statement and receipts.
- ✓ Local accounts must meet the same reporting standards.
- ✓ Do not use project codes unless you are specifically asked to.
- ✓ You need to have the entire code on your reports. For example 9182-VA99999-H. The account code is 9182. The cost center is VA99999. The function code is H.
- ✓ Most expenses will be tracked by projects only (e.g. End of Stay, Orientation, etc.), instead of line items (e.g. food, travel, lodging etc.). In other words, instead of assigning account codes to line items such as food, account codes are now assigned to projects, such as orientation. For example, a separate account code "9185 H" has been created for Mid Year Orientation. This means that all costs associated with Mid Year Orientation, such as travel, food, postage, lodging, etc. must be assigned this account code when filling out the monthly expense report forms to be submitted to Field Finance.

ACCOUNT/OBJECT CODES (SEE PAGES 59 TO 12 FOR DESCRIPTIONS)

INCOME	Account #'s
Unrestricted Contributions	4001
In-Kind Donations	4005
Validated Expenses	4010
Special Events	4115
Interest Received on Checking Accounts	6304
Sundry Income	6701
Seminar/Workshop Fees	6707
Merchandise Sales	6708
EXPENSES	
Hosting Expenses = H	
Onward Travel Costs	9145
Medical Costs	9170

School Supplies/Books/Fees	9172
Other Participant/Natural Family Assistance	9173
Admission Fees and Tickets	9177
Recruitment and Placement Activities	9180
Ongoing Support to Hosted Students and Host Families	9182
Host Family/School Orientation	9183
Welcome Orientations	9184
Mid-Year Orientations	9185
End Of Stay Activities/Orientations	9186
Enrichment Activities	9187
Conference and Meeting Costs	9188
Post Arrival Orientations	9193
Pre-Return Orientations	9194
Sending Expenses = S	
Area Team Sending Scholarships	8921
Onward Travel Costs	9145
Sending Orientations	9181
Volunteer Expenses = V or F	
Co-Support Overpayment -- Refund to National	1702
Conference and Meeting Costs	9188
Training Costs	9189
Recognition	9190
Fund-raising Expenses (F)	9191
Other Administrative Expenses	9192
Bank Charges	9607

A detailed explanation of these account/object codes is located on pages S10 to 12 in the attachments section

FUNCTION CODES: All expenses reported must fall under one of five different expense function codes as listed below. There is only one income function code and that is U for Unrestricted, and there is only one balance sheet account and that is 1702 and it must be assigned the function code of 0 (zero).

H – For Hosting-Related Functions
S – For Sending-Related Functions
V - For Volunteer Activities
F- For Fund-Raising Activities.

U – For Unrestricted Income
0 - Balance Sheet Accounts

As programs develop within each area, there may be a need for additional object codes to meet the needs of the AT. If this need arises, please contact the national accounting staff so that the appropriate

code/s can be determined. When the new code/s has been determined, a revised object and function code list will be prepared and shared with all Area Team Treasurers. **New Codes Are Not To Be Used On The Reporting Form.**

After these reports have been received and processed, the data they contain will be entered into the national accounting system for consolidation into the financial reports prepared at the national level. After data entry, they will be filed for future review by independent auditors.

EXPLANATION OF COLUMNS ON TREASURER'S MONTHLY FINANCIAL REPORTS

Both the Annual Agreement Finance Report (used for the primary account) and the Local Funds Finance Report (used for the secondary account) Forms are used in the same manner. Thus, the descriptions provided below apply to both forms. The only difference is in the title "Annual Agreement" vs. "Local Funds".

Name of Area Team: This is the name of the Area Team that appears on the Annual Agreement that was signed by members of the Area Team must appear on every report.

Area Team Identification: This is the code that identifies the cost center into which the data on the reports is entered into the accounting system. The identification consists of two letters and five numeric digits, such as VA-99999. VA is for co-support and LA is for local accounts.

Date: Enter the date each transaction is made.

Check Number: Enter the number of the check being drawn. If you void a check enter that number with a description of VOID.

Description: Identify on the report form income by source, such as contributions, special events, and transfers. This reduces the amount of time required to enter data onto the form and into the accounting system. For disbursements, enter the name of the individual or company to whom payment was made.

Amount: Enter the amount of the deposit or check written.

Object/Account (Acct.) Code: Enter in this column the code that identifies the type of expense: 9183 - "Host Family/School Orientation"; 9180 - "Student Recruitment/Selection/Placement"; 9172 - "School Supplies/Books/Fees". More information about account/object codes and a list of object codes with descriptions as well as a quick list of codes are a part of this Guide.

Function Code: Function codes have been provided to capture information to assist AFS in identifying a functional expense. Use of these codes helps reduce the amount of time needed to prepare the year-end Statement of Functional Expenses required by the independent auditors.

Program Code: Not used by Area Team's.

Site Number: For AFS use only.

Explanation: This column is provided as a place in which Treasurers can make comments that will help in understanding transactions being reported.

OTHER ACCOUNTING INFORMATION

CO-SUPPORT OVERPAYMENT REFUND TO NATIONAL: The account number 1702 should be used when returning co-support overpayment to the Field Finance. Returning co-support funds is a transfer of co-support funds to National, and therefore suggests that the transfer account (9813) should be used. However, there is a specific reason why this particular account is used in this instance. This is an exception to the general rules

TRANSFER ACCOUNTS: The accounts numbers in the 6800 series and the 9800 series are used to transfer funds within AFS, in other words "Same Pants – Different Pockets".

USE OF CONSULTANTS: Whenever you are hiring a consultant to deliver programs and services (especially for orientations), please contact Field Finance for instructions.

EXPENSES FOR SPONSORED PROGRAM STUDENTS [E.G. FLEX, CONGRESS-BUNDESTAG, YES]: Certain sending and hosting costs may be funded with restricted grants received from the U.S. Government. Along with these gifts comes a requirement of detailed accounting and reporting requirements. Most of the government grant-sponsored programs have enhancement activity, recruitment components, and orientations.

Any activities that are charged to these grants are for the sponsored students only. When costs are incurred for group type events, and the prorated portion can be charged, please attach a list of the participants who are in attendance at this event (serves as back-up documentation). Back-up documentation is required by the external auditors who audit the proper use of funds provided by these restricted grants. If a cost is incurred for a single participant (for medical care, school supplies) please provide the name of the participant receiving the benefit of the cost. In order to access these additional funds you must complete the following steps.

- Complete a justification form (see page S13)
- Complete a voucher requesting payment (leave the coding area blank), make sure that it is properly signed.
- Send the justification form, completed voucher, and the back-up documentation to the Manager of Field Finance/Sponsored Programs in the St. Paul office.
- Request will be reviewed and a check will be cut within five to ten business days. If there is a problem, the Manager will contact the Area Team.

Note: These expenses should be run through your secondary bank account and funds for orientations will be part of the co-support calculation.

CONTRIBUTING PERSONAL REIMBURSABLE EXPENSES: A number of AFS volunteers perform services and submit costs for reimbursement, while others may request that his/her reimbursement be recognized as a donation to AFS. If this type of contribution is made:

- Attach the reimbursement request form along with all its attached receipts to the financial reporting form and forward to Field Finance in the usual monthly fashion.
- On the financial reporting form indicate this transaction will be posted in two places (1) in the revenue section as 4010 (a Validated Expense) and (2) on the expense side to type of expense

that it is, i.e., 9184 – Welcome Orientation. In the explanation column indicate that this is a donation.

When this form is received at Field Finance, it will be given to the Development Department so that the amount can be posted to the contributor's data file.

MILEAGE DONATION: The current reimbursement rate for AFS is 35 cents a mile. Please note that there are two options to donate mileage. One is through donating the expense and the other is claiming it on his/her income taxes. The volunteer **cannot do both** – summarized below:

- When a volunteer wants to donate mileage to AFS -- it can be donated at the AFS rate of 35 cents per mile on an expense voucher.
- When claiming volunteer mileage on taxes, the volunteer can claim 14 cents per mile and is responsible for his/her own records.

AREA TEAM REGISTRATION CERTIFICATE: On a yearly basis the Area Team will receive a Registration Certification (see page S14) – note that they have an expiration date. This certificate is verification that the Area Team has successfully provided all the financial information required and will allow them to continue using our federal tax number.

INSURANCE

AFS-USA, Inc. has a very comprehensive insurance package, which is provided to all partners through AFS International. Certain portions of this coverage apply to various AFS program components and volunteers, including:

Coverage for Space Used for Special Events: There are occasions when space owned by another individual or organization is needed for use by the Area Team for AFS events and activities. In providing this space, the owner may require a certificate of insurance for protection against losses. When such a request is received, a copy of the AFS-USA CERTIFICATE OF INSURANCE APPLICATION (see page S15) should be completed and forwarded to the Field Finance Staff Accountant . Upon receipt of this form, a certificate of insurance will be prepared and mailed directly to the owner requesting the certificate with a copy going to the Area volunteer who submitted the application. The turnaround time is approximately five business days.

Medical Coverage for Participants: All AFS participants are covered by AFS insurance for medical expenses incurred while on program except pre-existing conditions, dental, eye, and elective surgery expenses. Questions related to specific participants or medical insurance topics should be directed to the respective Regional Service Center.

- ✓ **For Hosted Participants:** Medical bills should not be paid from Area funds. The host family and members of the Area Team have information on how to submit bills for payment through the insurance program. As of this writing, AFS uses the services of a third party administrator called Global Benefits Inc., 1030 15th Street N.W., #200, Washington, DC 20005, to review and process medical and dental claims. All medical bills should be submitted to them for payment unless otherwise instructed.
- ✓ **For Participants Going Abroad:** AFS provides secondary medical coverage as part of the participation fee. This means that AFS will pay all medical bills up front (except as noted in the beginning of this section) but will seek reimbursement from the family's insurance carrier (primary insurance carrier) via Global Benefits, Inc. in cases where it covers medical expenses incurred overseas. Additional costs not covered by the primary insurance will be covered by AFS. AFS does not pay for medical treatment after the program has been completed or terminated.

AFS Liability Insurance: AFS Liability Insurance does not cover individual participants. If an accident occurs at school or during a school-sponsored activity, the participant may be covered under the school insurance. AFS and its staff and all volunteers are covered by the AFS liability policy. This policy covers volunteers while performing duties directly related to their volunteer job. In some situations this is secondary insurance coverage. Host families are not covered under the AFS liability policy. If there is an incident that may generate a liability claim against AFS, the National Hosting Director should be notified immediately.

AFS has had volunteers added wherever possible to its insurance policies as Additional Insured. This provides protection from lawsuits for both volunteers and AFS. This protection extends to covered losses, which are allegedly caused by things volunteers have done on behalf of AFS. The following summary discusses the way volunteers within the U.S. and its territories are covered under AFS domestic insurance policies. International liability for volunteers overseas is covered differently.

Insurance policies under which **volunteers are additionally insured** in the U.S. are as follows:

- ✓ **General Liability**: Includes bodily injury, personal liability, and incidental medical malpractice (emergency services provided by someone who is not a medical professional).
- ✓ **Automobile Liability**: AFS is protected from covered losses that are caused by a volunteer. See the section below about the automobile liability insurance for which volunteers remain personally responsible.
- ✓ **Umbrella/Excess Liability**: This policy increases the limits of coverage for general liability and automobile liability.
- ✓ **Crime Insurance**: This covers money and securities belonging to AFS and includes embezzlement, loss on and off the AFS premises, and computer fraud.
- ✓ **Officers' and Directors' Liability**: This coverage addresses alleged wrongdoing or losses allegedly caused by poor judgment.

Insurance policies under which **volunteers do not have** coverage are as follows:

- ✓ **Professional Services**: A professional service is one that is usually licensed such as medicine, law, architecture, counseling, or engineering.
- ✓ **Abuse and Molestation**: No coverage is provided for volunteers.
- ✓ **Workers' Compensation**: This is coverage provided only to employees of AFS-USA, Inc.; coverage is not provided to volunteers.
- ✓ **Medical Expenses**: Coverage is not provided for volunteers who may be hurt or become ill while volunteering for AFS.
- ✓ **Personal Automobile Liability**: This coverage is the responsibility of the volunteer. This means the automobile insurance of the volunteer will have to respond in the event of an accident involving their vehicle, even if the accident happened while the volunteer was driving for AFS.
- ✓ **Property of Volunteers**: No coverage is provided for the loss of property owned by volunteers.

FUND RAISING

Fund raising in its various forms often meets the Area Team's need for additional financial resources. In preparing and conducting appeals and events, there are some basic facts which must be considered and that have implications for both the AFS organization and the donor. The following represents areas that are of particular interest to AFS.

CONTRIBUTIONS MADE TO/FOR SPECIFIC PROGRAM PARTICIPANTS

- ✓ Gifts made directly to a program participant **are not** tax deductible.
- ✓ Gifts made to AFS (or an AT) for a specifically mentioned participant **are not** tax deductible. In this instance AFS becomes a conduit for a contribution that benefits a specific person not AFS.

FUND RAISING MUST BE DONE IN THE NAME OF AFS-USA, INC.

AFS-USA, Inc. is the only legally recognized entity that is registered in the states in which AFS-USA, Inc. operates. Any group raising funds and using a name other than AFS-USA, Inc. subjects itself and the organization to potential legal liability and loss of non-for-profit status within that state.

SPECIAL FUND RAISING EVENTS

If a fee or ticket price is charged to an individual who attends an event **only the amount of the fee/ticket that exceeds the value of the benefit received** by the attendee (dinner and/or dance and/or similar value) is tax deductible. The full amount of the fee/ticket is not tax deductible. The amount that is tax deductible must be disclosed in writing (on the ticket) thus fulfilling the organization's responsibility in duly notifying the attendee of what can be tax deductible.

CONTRIBUTIONS MADE TO AFS

Gifts of **\$250.00 or more** must be acknowledged in writing. In addition to indicating the amount of the gift received. A samples letter is located on page S16. All letters must have the following statement *"AFS has not provided any goods or services in exchange for this gift. This letter serves as a receipt for your gift."*

GIFTS IN KIND

There are occasions when someone will donate goods and/or services that are utilized in the delivery of the AFS program. Such non-cash items could be food, meeting space, free air travel, or hotel rooms. If the donor asks for a receipt, a letter/form should be issued on which is listed the gift/s. **No value is to be indicated by an AFS volunteer.** The value is to be determined by the donor and may have to be justified to IRS in terms of what has been claimed as a contribution deduction.

AREA TEAM SUPPLEMENTAL DOCUMENTS

Document.....	Page #
Bank Account Form	S-1
Area Team Financial Report.....	S-2
QuickBooks Financial Report.....	S3 to S5
Area Team Financial Commitment Form (Scholarships).....	S6
Bank Module Bank Statement	S-7
Banking Module Transaction Form	S-8
Chart of Accounts.....	S-9 to S12
Sponsored Programs Justification Form	S-13
Area Team Registration Certificate	S-14
Certificate of Insurance Application.....	S-15
Sample Thank you Letter	S-16
Sample of Annual Commitment Form	S-17
Sample Expense Report	S-18



BANK ACCOUNT FORM

ID Number _____ State _____ Name _____

To comply with Internal Revenue Service regulations, AFS must be provided with full information concerning all local accounts, checking, savings, school or other. A copy of this form must be filed for all existing accounts. Hereafter, this form must be submitted to AFS National Service Center whenever an account is opened or closed by the local unit/chapter.

Please complete all applicable spaces and return to AFS-USA, - Field Finance, 2356 University Ave. W., #424, St. Paul, MN 55114.

Checking Account: Account Number: _____
Account Name: _____
Name and Address of Bank: _____

Signatories: _____

Date Opened: _____
Date Closed: _____

Checking Account: Account Number: _____
Account Name: _____
Name and Address of Bank: _____

Signatories: _____

Date Opened: _____
Date Closed: _____

Savings Account: Account Number: _____
Account Name: _____
Name and Address of Bank: _____

Signatories: _____

Date Opened: _____
Date Closed: _____

Reconciliation Summary

BANK STATEMENT – CLEARED TRANSACTIONS:

Previous Balance:			5,201.74
Checks and Payments	10	Items	-2,279.33
Deposits and Other Credits	0	Items	0.00
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			2,922.41

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			2,922.41
Checks and Payments	7	Items	-2,895.96
Deposits and Other Credits	0	Items	0.00
Register Balance as of			26.45
Checks and Payments	0	Items	0.00
Deposits and Other Credits	3	Items	1,122.00
Register Ending Balance:			1,148.45

Category Description	12/1/2007- 12/31/2007	1/1/2007- 12/31/2007
INCOME		
4001-Unrestricted Contributions		
U	0.00	152.40
TOTAL 4001-Unrestricted Contributions	0.00	152.40
4005-In-Kind Donations		
U	0.00	21.03
TOTAL 4005-In-Kind Donations	0.00	21.03
4010-Validated Expenses		
H	0.00	480.25
S	0.00	4.18
U	0.00	528.32
V	0.00	32.63
TOTAL 4010-Validated Expenses	0.00	1,045.38
4101-Restricted Contributions		
H	0.00	25.00
TOTAL 4101-Restricted Contributions	0.00	25.00
6813-National Office	0.00	8,374.28
6814-Locally Generated Funds Acct		
U	0.00	1,483.20
TOTAL 6814-Locally Generated Funds Acct	0.00	1,483.20
6819-National Office Other		
U	0.00	175.00
TOTAL 6819-National Office Other	0.00	175.00
TOTAL INCOME	0.00	11,276.29
EXPENSES		
8921-AT Sending Scholarships		
S	0.00	1,233.20
TOTAL 8921-AT Sending Scholarships	0.00	1,233.20
9180-Recruitment		
H	0.00	266.57
S	40.75	156.39
V	94.06	122.67
TOTAL 9180-Recruitment	134.81	545.63
9181-Sending Orientations		
S	12.46	480.62
TOTAL 9181-Sending Orientations	12.46	480.62
9183- HF or School Orientation		
H	0.00	177.97
TOTAL 9183- HF or School Orientation	0.00	177.97
9184- Welcome, Post-Arrival Orientations		
H	0.00	1,266.59
TOTAL 9184- Welcome, Post-Arrival Orientati...	0.00	1,266.59
9185- Mid Year, Pre Return Orientations		
H	0.00	388.76
TOTAL 9185- Mid Year, Pre Return Orientatio...	0.00	388.76
9186-End of Stay Activities		
H	0.00	747.38
TOTAL 9186-End of Stay Activities	0.00	747.38
9187-Enrichment Activities		

Category Description	12/1/2007- 12/31/2007	1/1/2007- 12/31/2007
H	3,670.07	3,907.66
S	0.00	47.12
TOTAL 9187-Enrichment Activities	3,670.07	3,954.78
9188-Conference and Meeting Costs		
V	0.00	21.00
TOTAL 9188-Conference and Meeting Costs	0.00	21.00
9189-Training Costs		
V	0.00	344.23
TOTAL 9189-Training Costs	0.00	344.23
9190-Recognition Costs		
V	0.00	256.68
TOTAL 9190-Recognition Costs	0.00	256.68
9191-Fundraising Expenses		
F	136.70	136.70
TOTAL 9191-Fundraising Expenses	136.70	136.70
9192-Other Administration Expenses		
H	1,000.00	1,000.00
V	139.25	371.31
TOTAL 9192-Other Administration Expenses	1,139.25	1,371.31
9607-Bank Charges		
V	0.00	28.00
TOTAL 9607-Bank Charges	0.00	28.00
9814-Area Team Local Funds	0.00	427.40
9818-Regional Service Center	0.00	650.31
TOTAL EXPENSES	5,093.29	12,030.56
OVERALL TOTAL	-5,093.29	-754.27



AFS Financial Commitment Form

One Whitehall Street, 2nd Floor
New York, NY 10004

Check the box of the appropriate statement below.

Area Team/CHAPTER _____ ID _____

Our Area Team/Chapter plans to contribute \$_____ to support AFS.

While our Area Team/Chapter plans to contribute funds to support AFS, but we do not know the amount at this time.

Signature Date

Phone: _____

Will send check to New York* Transfer funds from Banking Module** Please bill our chapter

*Please send checks to:

Fees
AFS-USA, Inc. - Participant
P.O. Box 415063
Boston, MA 02241-5063

**Please send transfer request to:

AFS-USA, Inc.
Field Finance
2356 University Ave. W. #424
St. Paul, MN 55114

AFS-USA, INC.

DETAIL STATEMENT

Statement Print Date: 5/16/2008

Statement From: 1/1/2008 - To: 5/16/2008

Unit ID: LA20002 WESTERN CONNECTICUT AREA TEAM

Mr. Plinio Benavides

Western Connecticut Area Team
 231 East Baltimore Street 15th Floor
 Baltimore, MD 21202

<u>Date</u>	<u>Transaction Type</u>	<u>Description</u>	<u>Reference #</u>	<u>Amount</u>	<u>Balance</u>
Fund Type: 1101		Fund Name: Connecticut AFS Schol. Fund			
		Opening Balance			\$2,172.31
		Closing Balance			\$2,172.31
Fund Type: 1104		Fund Name: Connecticut AFS Schol. Fund			
		Opening Balance			\$0.00
		Closing Balance			\$0.00
Fund Type: 2102		Fund Name: Connecticut AFS Schol. Fund			
		Opening Balance			\$0.00
		Closing Balance			\$0.00
Fund Type: 4105		Fund Name: Connecticut AFS Schol. Fund			
		Opening Balance			\$0.00
		Closing Balance			\$0.00
Fund Type: 5103		Fund Name: Connecticut AFS Schol. Fund			
		Opening Balance			\$0.00
		Closing Balance			\$0.00
				Total for all funds:	\$2,172.31

AFS-USA, Inc. Transaction Form

Name _____ ID# _____

Deposits

Deposit Amount \$ _____ (Check enclosed)

Funds Source: Local Checking (petty cash account) Donor

Other _____

Quarterly or Online statement will serve as receipt.

Transfers

Pledge Payments	<u>Participant Name and Program Country</u>	<u>Amount</u>
	1 _____	_____
	2 _____	_____
	3 _____	_____

Merchandise	<u>Date of Purchase</u>	<u>Amount</u>
	_____	_____

Withdrawal Requests

Check Amount \$ _____

Check Payable to: _____

Check to be mailed to :

Name: _____

Address: _____

Checks will be mailed within 3 business days after receipt of request

Not!!!

1. This transaction form must be signed by the Coordinator/Chair or Treasurer for processing
2. Check requests over \$1000.00 must have both signatures

Signed _____ Day Phone _____ Date _____
Chapter Coordinator

Signed _____ Day Phone _____ Date _____
Chapter Treasurer

Please mail completed form with check(s) - if deposit or Expense Report(s) and receipts or Invoice(s) - if Withdrawal

To: AFS-USA, Inc. Attn: Field Finance; 2356 University Ave. W., #424, St. Paul, MN 55114-1850

2008 Chart of Accounts for Area Teams

INCOME	Account #'s	INTERFUND TRANSFER ACCOUNTS	
Unrestricted Contributions	4001		
In-Kind Donations	4005	<i>Transfers INTO Area Team</i>	
Validated Expenses	4010	From Local Account	6814
Special Events	4115	From Other Area Teams	6815
Interest Received on Checking Accounts	6304	From Regional Service Center	6818
Sundry Income	6701	From National Office	6819
Seminar/Workshop Fees	6707		
Merchandise Sales	6708	Funds Forwarded OUT of the Area Team:	
		Area Team Local Funds	9814
		Other Area Teams	9815
		Regional Service Center	9818
		National	9819
EXPENSES			
<u>Hosting Expenses = H</u>		<u>Sending Expenses = S</u>	
Onward Travel Costs	9145	Area Team Sending Scholarships	8921
Medical Costs	9170	Onward Travel Costs	9145
School Supplies/Books/Fees	9172	Sending Orientations	9181
Other Participant/Natural Family Assistance	9173		
Admission Fees and Tickets	9177		
Recruitment and Placement Activities	9180		
Ongoing Support to Hosted Stus and Host	9182	<u>Volunteer Expenses = V or F</u>	
Host Family/School Orientation	9183	Co-Support Overpayment – Refund to	1702
Welcome Orientations	9184	Conference and Meeting Costs	9188
Mid-Year Orientations	9185	Training Costs	9189
End Of Stay Activities/Orientations	9186	Recognition	9190
Enrichment Activities	9187	Fund-raising Expenses (F)	9191
Conference and Meeting Costs	9188	Other Administrative Expenses	9192
Post Arrival Orientations	9193	Bank Charges	9607
Pre-Return Orientations	9194		
<p>This is an one page list of account numbers to be used on your reports. The list is divided out by Income, Interfund Transfer Accounts, Hosting Expenses, Sending Expenses and Volunteer Expenses.</p>			
<p>Please call Kim Galvan (ext 2255) or Sue Cook (ext 2245) at 800-379-9036 if you should have any questions about the account codes listed above.</p>			

Chart of Accounts Descriptions

AFS Chart of Accounts		
	Project Codes:	H = Hosting; S = Sending; V = Volunteers; F= Fundraising
INCOME	Account #'s	
Unrestricted Contributions	4001	This account will be used when a donor makes a donation to the Area Team. This donation can be the result of a formal solicitation program or it could be an unsolicited
In-Kind Donations	4005	This account is to be used when goods and/or services are donated to AFS.
Validated Expenses	4010	This account is to be used when a volunteer incurs expenses on behalf of AFS, and instead of requesting payment he/she donates the reimbursement to AFS.
Special Events	4115	There are times when special fund raising events are conducted and the persons attending receive a benefit of value in return. Such events would be dinner dances and concerts for which tickets are sold. The income from these events is to be disclosed in this account. (IRS regulations indicate that the full value of the ticket cannot be claimed as a charitable gift deduction if a value is received in return. The only amount that can be deducted for tax purposes is the amount of the ticket in excess of the fair market value of the dinner or other value received. Thus, the value of the benefit to be received as a result of purchasing the ticket must be disclosed in material given to the individual purchasing the ticket. Generally, this information is printed on the ticket.)
Interest Received on Checking Accounts	6304	Interest Received from Checking Accounts Interest credited to the checking account by the bank is to be disclosed in this account
Sundry Income	6701	Miscellaneous income not covered by other income accounts listed
Seminar/Workshop Fees	6707	Fee from sponsored seminars/workshops are reflected in this account.
Merchandise Sales	6708	To provide a service to students and as a fund raising endeavor, merchandise may be purchased for resale. The income from these sales will go into this account. The cost associated with the purchase of the items being sold is to be shown in account 8110 F.
EXPENSES		
Co-Support Overpayment – Refund to National	1702	This return account should be used when returning co-support overpayment to the National Service Center. Returning co-support funds is a transfer of co-support funds to National, and therefore suggests that the transfer account (9813) should be used. However, there is a specific reason why this particular account is used in this instance.
Cost of Supplies Sold	8110	Items purchased for resale are to be charged to this account. This could include shirts, jackets, pins and merchandise purchased from the National Service Center. The function code used here must be F, since it is related to fund-raising activity. Also note that funds for these types of transactions are expected to come out of the local funds account (secondary bank account)
Area Team Sending Scholarships	8921	When an Area Team receives an invoice for scholarship assistance to a participant or decides to pay for such assistance without an invoice, that payment should be reflected in this account. Since there is no hosting scholarship, the only function code that can be associated with this account is the sending code- S. Please note that scholarship assistance must always be paid out of locally generated funds, and never with co-support funds.
Onward Travel Costs	9145	This account should be used to report costs incurred to transfer a participant from the gateway to his/her host family. The only function code that applies here is "H"
Medical Costs	9170	All expenses incurred that are medical-related should be reported in this account. This includes both sending and hosted students.
School Supplies/Books/Fees	9172	All school supplies purchased and fees incurred on hosted students should be reported in this account. The only appropriate function code here is "H"
Other Participant/Natural Family Assistance	9173	All assistance to natural families and participants other than scholarships

Chart of Accounts Descriptions

Admission Fees and Tickets	9177	All costs for admission tickets and fees should be charged here. Function codes here should be only hosting - "H", since this service may only be provided to hosted participants.
Recruitment and Placement Activities	9180	All costs associated with recruitment of any kind should be recorded in this account. This includes recruitment of participants, schools, host families, and volunteers. Three expense functions codes (S, H, V) may be used here.
Sending Orientations	9181	All expenses associated with sending should be recorded here. This includes, natural family, pre-departure and post-return orientations. The only appropriate function code here is sending - "S".
Ongoing Support to Hosted Status and Host Families	9182	All costs associated with the support of hosted students and their host families should be recorded here. This basically encompasses all adjustment-related expenses. The only function code that applies here is "H"
Host Family/School Orientation	9183	All costs associated with orienting host families and schools should be recorded here. This does not include costs for recruitment, since there is a separate account for recruitment costs. The goal is to separate all orientation costs from recruitment costs. Since this is a hosting function, the appropriate function code here is "H"
Welcome and Post-Arrival Orientations	9184	All costs associated with welcome and post-arrival orientations should be recorded here. Again these are hosting functions, therefore only hosting function code "H" applies here.
Mid-Year and Pre-Return Orientations	9185	All costs associated with Mid-Year and Pre-Return orientations should be recorded here. These are also hosting activities, therefore the function code should be "H".
End Of Stay Activities	9186	All End-of-Stay related costs, except orientation costs should be recorded here. These costs may include cost for bus rental, end-of-stay entertainment events, etc. Again this is a hosting function, therefore the function code should be "H".
Enrichment Activities	9187	All costs associated with enriching the experience of hosted students (except admission fees and tickets, end-of-stay enrichment activities) should be recorded here. This is another hosting function, and as such only the "H" function code applies here.
Conference and Meeting Costs	9188	All costs associated with conferences and meetings should be recorded here. These include volunteer conferences, National and Regional Council conferences, Area Team conferences, etc. The costs here may be registration fee, travel and lodging, etc. Since these are volunteer activities, only the "V" function code may be used here.
Training Costs	9189	All costs associated with volunteer training should be recorded in this account. The function code should be "V".
Recognition	9190	All costs associated with recognition of volunteers, including honoraria, gifts of any kind (including flowers), should be recorded here. The function code should be "V".
Fund-raising Expenses	9191	All costs associated with fund-raising should be recorded here. These costs may only be paid for with funds from the secondary (local funds) bank account, and any proceeds should also be deposited in the same account. The function code here is the fourth expense function code "F" for fund-raising.
Other Administrative Expenses	9192	All costs associated with administration of sending, hosting and volunteer operations should be recorded here. Such costs may include program supplies (except school supplies), volunteer supplies, etc. The function codes here may be "S", "H" or "V".
Bank Charges	9607	All banking - related charges, including monthly charges, check order fees, etc. should be recorded in this account. This account is one of the few accounts that remain the same. The function code is "V".

Chart of Accounts Descriptions

INTERFUND TRANSFER ACCOUNTS		These accounts are used to move money back and forth between different AFS
<i>Transfers INTO Area Team</i>		
From Locally Generated Funds Account	6814	If an Area Team has a bank account into which locally generated and received funds are deposited, there may be occasions when funds will have to be transferred from this local (secondary) account into the primary (co-support funds) account. When these local funds are deposited into the primary bank account, the Annual Agreement Finance Report form must show the amount in this account. On the Local Funds Finance Report form, the same amount must be reported in account 9814 so that the two amounts can be identified and netted against each other in the consolidated report.
From Other Area Teams	6815	Just as there can be a transfer of funds from a chapter, there may also be a need to transfer funds from one Area Team to another. If such transfers do occur, the Area Team receiving those funds is to record the receipt of the funds in account 6815. The Area Team sending the funds is to charge account 9815.
From Regional Service Center	6818	There may be occasions when a Regional Service Center gives money to an Area Team. When such funds are received, they are reported in this account
From National Office/Other	6819	All other funds (other than co-support funds) received from the National Service Center are to be reported in this account
<i>Funds Forwarded OUT of the Area</i>		
Area Team Local Funds	9814	See 6814
Other Area Teams (specify Name of Area Team)	9815	See 6815
Regional Service Center	9818	See 6818
National (non-co-support)	9819	See 6819

AFS-USA, INC.
SPONSORED PROGRAMS SUPPORT REQUEST

Region:	Requested by:
Date(s) of Request	Est. Amount:
Location	# of Sponsored Students:
Purpose:	

Please include an estimate of the costs. If approved you need to supply a list of participants and agenda.

GOALS:

Please List Students and Program (i.e., CB, FLEX, or YES)

FINANCE USE ONLY

Approved by: _____

Date: _____

- Entire payment approved
- Percentage Payments Approved

For Grant Accounts Use Only:	
Grant #	Percent of Total:
_____	_____
_____	_____
_____	_____



AFS AREA TEAM REGISTRATION CERTIFICATE

AFS - USA, Inc. conducts intercultural exchange programs throughout the United States by local and area volunteer committees and groups, providing international exchange experiences for participants from around the world and selecting and preparing young Americans for similar experiences abroad. The following group has signed an Annual Agreement of Cooperation with AFS to conduct these activities in their local area and is herewith authorized to open bank accounts and conduct business in the name of AFS - USA, Inc.:

**

The AFS Volunteer Area Team identification number is: **

The National Office of AFS is located at One Whitehall St. - 2nd Floor, New York, NY 10004, telephone number (212) 299-9000.

The Field Finance Office of AFS is located at 2356 University Ave., W, Suite 424, St. Paul, MN 55114, telephone number (651) 647-6337 extension 2245.

Declaration of Not-For-Profit Status

AFS - USA, Inc. is exempt from federal income tax under section 501(c)3 of the U.S. Internal Revenue Code. AFS has been classified as an organization, which is not a private foundation under Section 509(a) of the Code.

The Employer Identification Number (EIN) of AFS - USA, Inc. is 39-1711417. This is the blanket number for all federal reporting requirements. Note that while this number is geographically identified with the State of Illinois, AFS's EIN number has historically been used by AFS volunteer committees and groups, regardless of location.

Margaret Crotty
President

Jorge Casto
Chief Administrative Officer

Certificate expires April 30, 2009



CERTIFICATE OF INSURANCE APPLICATION

This form is to be completed and returned to the AFS National Office **at least one month prior** to the date of the event.

Chapter Name (and ID# if known): _____

Chapter President Name: _____

Address: _____

Home Phone: _____ Business Phone: _____

Fax Number: _____

ACTIVITY CHAIRMAN (if applicable)

Name: _____ Business Phone: _____

Fax Number: _____

Address: _____

Date(s) of Activity: _____

Place of Activity (include address): _____

Name and Address of Party Requesting the Certificate (*Loss Payee/Certificate Holder*)

Attention of: _____

Fax Number: _____

Brief description of the activity:

Additional comments, include any other requirements of the party requesting the certificate.

Signed _____ Date: _____

Please complete this form and mail or fax to: **AFS-USA, Inc.
Attn: Kim Galvan
2356 University Ave. W., #424
St. Paul, MN 55346
(800) 379-9036 x 2255
Fax: (651) 647-6628**

Insurance Certificate will be forwarded to the Loss Payee/Certificate Holder.



National Service Center – Field Finance
2356 University Avenue W.
Suite 424
St. Paul, MN 55114

Phone: (651) 647-6337 x 2245
Toll Free: (800) 379-9036 x 2245
Fax: (651) 647-6628
Web: <http://www.afs.org/usa>

Date:

Name
Address

Dear XXX,

Please accept the deep appreciation of every involved with AFS for your generous contribution of \$XXX on **Date** toward providing an educational opportunity for young individuals that participant with AFS.

AFS is a non-profit, multi-national, non-government organization dedicated to peace through the promotion of worldwide intercultural learning and living experiences. Its mission work toward a more just and peaceful world by providing international and intercultural learning experience to individuals, families, schools, and communities through a global volunteer partnership.

AFS has not provided any goods or services in exchange for this gift. This letter serves as a receipt for your gift. Again, please accept my thanks for your generous contribution.

Sincerely,

Name
Chapter/Area Team

2007 Annual Commitment

VAXXXXX

Program	Co-Support Amount	Original Commitment	Original Drawing Rights	Actual Participants	Final Drawing Rights
Hosting:					
NH06 YP Students You Still Had on January 1, 2007	\$100		\$0.00		\$0.00
NH06 YP Teachers You Still Had on January 1, 2007	\$100		\$0.00		\$0.00
Subtotal for NH05		0	\$0.00	0	\$0.00
SH07:					
SH07 YP Students Who Arrived In January	\$215		\$0.00		\$0.00
SH07 SEM Students Who Arrived in January	\$190		\$0.00		\$0.00
SH07 YP Teachers Who Arrived in January	\$215		\$0.00		\$0.00
SH07 SEM Teachers Who Arrived In January	\$190		\$0.00		\$0.00
Subtotal for SH07		0	\$0.00	0	\$0.00
NH07:					
NH07 YP Students Who Arrived in August	\$115		\$0.00		\$0.00
NH07 SEM Students Who Arrived in August	\$190		\$0.00		\$0.00
NH07 YP Teachers Who Arrived in August	\$115		\$0.00		\$0.00
NH07 SEM Teachers Who Arrived in August	\$190		\$0.00		\$0.00
NH07 YP Early Placement Incentive	\$21.50				\$0.00
NH07 SEM Early Placement Incentive	\$19				\$0.00
Subtotal for NH07		0	\$0.00	0	\$0.00
Total for All Students Hosted in 2007		0	\$0.00	0	\$0.00
Sending:					
Year Outbound	\$115		\$0.00		\$0.00
Semester Outbound	\$95		\$0.00		\$0.00
Short Program Outbound	\$50		\$0.00		\$0.00
YP Outbound Early Recruitment Incentive	\$11.50				\$0.00
SEM Outbound Early Recruitment incentive	\$9.50				\$0.00
Short Program Outbound Early Recruitment incentive	\$5.00				\$0.00
Subtotal for 2007 Sending		0	\$0.00	0	\$0.00
Totals:					
Total Funds for 2007			\$0.00		\$0.00
Adjustment to Total 2007 Co-Support Payments			Final Adjustment to Commitment		\$0.00
			Plus	Final 10%	\$0.00
			Total 2007 Payment		\$0.00

