U.S. Navy Supply Corps Foundation

Chapter Operations Guide

2018

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Preface:

This edition of the U.S. Navy Supply Corps Foundation, Inc., Chapter Operations Guide is effective upon receipt. The guide is published to provide guidance and procedures for all Foundation Chapters with the goal of expanding and strengthening the relationship between the Foundation and its Chapters and empowering the Chapters to execute the Foundation mission in a consistent and standardized manner commensurate with the 501(C)3 limitations that the Foundations tax exempt status requires. All Chapters are encouraged to use this guide appropriately to facilitate all the Foundation tries to accomplish for the Navy Supply Corps community. You are equally encouraged to review this living document with a critical eye and forward suggested changes to the Chairman of the Foundation Chapter Relations Committee. This guide is posted on the Foundation's web site, www.usnscf.com, and can be downloaded as required.

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U.S. Navy Supply Corps Foundation
Chapter Operations Guide

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CHAPTER I: FOUNDATION

1. Introduction

a. This guide is intended for the U.S. Navy Supply Corps Foundation (NSCF) Chapter Leadership to inform them of how best to operate a Chapter under the Foundation nonprofit construct in today's Non-Federal Entity (NFE) environment. This document will be reviewed on a biannual basis and updated as needed. The Foundation considers the Chapters as the face and first point of contact for the Supply Corps community and Chapter management is considered a no-fail element of the Foundation's overall success.

b. The NSCF Chapters are an integral part of this larger nonprofit network; a 501(c)(3) that provides benevolent support to the U.S. Navy Supply Corps community. In this regard, the Chapters assume inherent responsibilities to:

1) Execute all business, program and events in alignment with the NSCF Bylaws, governance and guidance.

2) Be mindful that this is the NSCF's one-team approach as a non-profit organization. What we each do reflects on the entire organization.

3) Report to the NSCF required information to execute its responsibilities to ensure the business aspects of the nonprofit are executed properly.

2. History of the Navy Supply Corps Association, the Foundation and its Chapters:

a. The Navy Supply Corps Association was initially chartered as the Supply Corps School Alumni Association. It was founded at NSCS Athens, and incorporated in the State of Georgia in 1970, as a dues-paying organization offering Annual, Life, and Sustaining memberships.

b. The Association held an Annual Meeting open to all Supply Corps personnel, normally in the spring of each year.

c. At the 1975 Annual Meeting, it was decided to drop the annual dues requirement, to consider all who wear or have worn the Supply Corps oak leaf to be a member, and to hold an annual fund drive to finance the

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Association and Foundation. At the 1976 Annual Meeting the name was changed to the Navy Supply Corps Association, Inc.

d. The U.S. Navy Supply Corps Foundation, Inc. (the Foundation), a non-profit, charitable organization was founded at the same time as the Association, chartered in the State of Georgia, and was the financial and dispensing arm of the Association, particularly regarding scholarships. In addition to the finances generated by its annual fund drive and its investment income, the Foundation also receives direct donations with which it maintains endowment and scholarship funds. The Foundation is tax exempt under Section 501(c)(3) of the federal tax code, and is designated as a "public charity" under Section 170 of the code. Gifts to the Foundation including bequests, legacies, and other devices are deductible for federal tax purposes under Code Sections 2055, 2016, and 2522. The Foundation extends this tax-exempt status to its chartered Chapters with the provision that none of its affiliates is engaging in any kind of behavior or activity that will jeopardize the Foundation's federal tax rulings.

e. In 1996 the Foundation and Association merged into one organization, the U.S. Navy Supply Corps Foundation, Inc. It is this organization we operate under today and use to provide the support to the U.S. Navy Supply Corps community.

3. Foundation Vision, Mission and Chapter Objectives

a. Foundation Vision: The U.S. Navy Supply Corps Foundation, through private resources, "takes care of its own" by assisting, serving, informing, and inspiring the Supply Corps Community.

b. Foundation Mission: The U.S. Navy Supply Corps Foundation exists to perpetuate the values, traditions, and history of the Supply Corps. The Foundation shall pursue its mission by providing services and programs relating to recruiting, training and development, recognition, financial support, family support, camaraderie and commemoration to the Supply Corps Community.

c. Chapter Relations Objectives: To provide the Chapters with the guidance, support and ability to execute their element of the Foundation's mission.

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4. Foundation Objectives

    1) The primary objective of the Foundation is to perpetuate the values, traditions, and history of the Navy Supply Corps throughout the lives of individuals in the Supply Corps Community. In this regard, the Foundation will count in its membership anyone who has ever honorably worn the Supply Corps Oak Leaf. The foundation shall pursue its mission by providing services and programs to support the ongoing needs of the Supply Corps Community.

    2) The second objective is to engage or participate in activities or enterprises necessary to procure contributions required for the maintenance and growth of the Foundation. In addition, the Foundation shall not attempt to influence legislation, nor shall it participate in, or intervene in, any political campaign on behalf of any candidate for public office.

    3) The third objective is to develop local Chapters of the Foundation wherever there is a concentration of Supply Corps officers – active, reserve, retired or prior service. The local Chapter will be the supporting organizational element of the Foundation, and will be officially chartered and sanctioned. The importance of the local Chapter will be enhanced, guided and developed by the Foundation. The Foundation Chapter Relations Committee chairperson, under the auspices of the Chief Staff Officer, is responsible for maintaining ongoing communications with all existing and prospective local Chapters, as well as encouraging additional Chapter development.

5. Foundation Organizational Construct:

    a. The activities of the Foundation are centered in its local Chapters. The Chapters, for most part, are the natural regional Chapters of Supply Corps Officers that have developed throughout the years. Chartering these existing Chapters and establishing others where they are desired by the Supply Corps Community provides the federation which constitutes the NSCF. The organization of the Foundation consists of:

        1) A Headquarters Staff consisting of a Chief of Staff and an Administrative Assistant who conduct the day-to-day business of managing a nonprofit organization.

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2) The Board of Directors. The business, property, and funds of the Foundation are managed and controlled by a Board of Directors that consists of the Chairman, Vice Chairman, Secretary, Treasurer, and Directors. (Their duties and responsibilities are laid out in the Foundation Bylaws).

3) The Chief Staff Officer of the Foundation serves in a compensated capacity under such title as is acceptable to the board of directors. The term of office is concurrent with the term of employment in this capacity.

4) The Chief Staff Officer may elect to serve ex officio on any or all board committees. The Chief Staff Officer reports directly to the Chairman of the board. Periodic performance review and determination of levels of compensation and related benefits are the responsibilities of the Board of Directors.

b. Permanent and Standing Foundation Committees provide Chapters operational guidance and continuity. These committees are considered the Operational component of the Foundation. Committee missions and objectives are described in the Foundations Bylaws. The information in the Bylaws is intended to provide the Chapters vehicles on the possibility they might want to tap into the expertise and obtain support for their Chapter initiatives as they relate to each Committee's mission:

1) Foundation Executive Committee: A committee of 5 including the Chairman, Vice Chairman, Secretary, Treasurer and Chief Staff Officer who meet to make decisions when it is impractical to call the entire Board into session.

2) Foundation Board of Directors: A committee of no more than 25 NSCF members who have been nominated and duly elected by the Board to vote on NSCF business and actions. The Chief Staff Officer is an ex-officio member of the Board.

3) Foundation Finance and Budget Committee: A group of three members including the Treasurer and Chief Staff Officer who submit to the Board of Directors the budget for the upcoming year at the Annual Board meeting. They also track budget performance and provide quarterly budget reports to the directors.

4) Foundation Investment Advisory Committee: A committee of five or more including the Treasurer and two other Board Members. They are responsible for investing NSCF funds of the Foundation. They recommend for Board approval the investment percentage

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allocation targets they will follow in the selection of funds for the endowment. They report to the Board quarterly on the performance of the investment portfolio.

5) Foundation Committee on Development and Legacy: A committee of no less than three Board members who raise funds for the Foundation. They sponsor recognition of all donors' categories and provide oversight for fundraising activities and can accept or reject gifts offered to the Foundation.

6) Foundation Committee on Communications: A committee of two Board members responsible for internal and external communications of the Foundation website, *OAKLEAF* and other communications to include social media. They are also responsible for all marketing of the Foundation, including regalia sales and membership.

7) Foundation Committee on Scholarships: A committee of at least one Board member and a representative from the retired, active duty, reserve, enlisted and spouse communities. They review all sponsorship applications and make recommendations to the Foundation Chair.

8) Foundation Committee on Chapter Relations: A committee of at least one Board member and during the Annual Meeting, all the Presidents of all NSCF Chapters. The committee will work to ensure that Chapter activities promote camaraderie between active, retired, reserve, and former members of the Supply Corps, as well as providing opportunities for professional and social networking among members and their families.

9) Foundation Committee on Heritage and History: A committee of at least one Board member who communicates the vital role played by the Supply Corps since 1795. The committee pursues programs to develop displays afloat and ashore to preserve the history of the Supply Corps through displays designed to capture the traditions and customs of the Supply Corps as well as tell its cherished story.

10) Foundation Committee on Recognition: A Board member who sponsors and champions a Distinguished Alumni each year. Also, this Board member highlights for the Board outstanding achievements of both individual members and Chapters for the impact they have on the Navy and their communities.

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11) Foundation Committee on Transition: A Board member who leads the Transition Program. The Transition Program's mission is to assist the Supply Corps Officers that depart Active Duty Service each year with additional transition assistance on a case-by-case basis.

12) Foundation Committee on Family Aid and Support Team (FAST): A committee of at least one Board member and the Spouse's Representative on the Board. The Committee's mission is to provide the family of deceased Supply Corps members' assistance in obtaining financial aid, survivor benefit information, scholarship information and emotional and moral support during a critical time.

c. The Chapters, considered the tactical element of the Foundation, are responsible for the local execution of the Foundation's Mission, Vision, and Objectives and adhering to our nonprofit requirements.

d. Annual Meetings

1) The foundation will meet at least twice yearly at such time and place as the Board may determine, traditionally in the spring and fall.

2) The spring meeting will be used to address budget execution, address issues which require Board approval and does not include the Chapter Presidents.

3) The fall meeting will be the last scheduled meeting of each calendar year at which time the officers and new directors shall be elected for seating at the next meeting of the Board of Directors; where the next year's budget will be discussed and approved, and where the Board can address issues that require a Board vote to implement.

4) The last meeting of the year is also used to host the Chapter Presidents to include their input and insight into the management of the Foundation. The Chapter Presidents do not have voting rights, but their attendance and participation in the Fall meeting is important for the Board to manage its affairs. It is recommended that the Chapter Presidents submit their topics of interest to the Chief of Staff Officer by Labor Day in order to ensure the topics are included on the schedule for the fall meeting.

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5) At each Board meeting, the Treasurer will brief the status of Foundation assets and the current year budget. The reports shall be filed with the Foundation's records for future reference.

6) Special meetings can be held at the call of the Chairman of the Board or may be conducted via conference call.

e. Monthly Communication Call. The Foundation will host a monthly call to share information between Board Members, Committees and Chapters. This call is designed to ensure that all individuals involved with Foundation efforts have an opportunity to be a part of a routine discussion. Chapter Presidents are encouraged to participate or have a chapter representative on the call to listen, learn and contribute.

6. Foundation Organizational Intents and Purposes

a. To foster and build officer camaraderie.

b. To support all phases of the Supply Corps career. To support the recruiting of outstanding men and women into the Supply Corps.

c. To participate in the development of newly commissioned officers and in the mentoring of career officers.

d. To assist Supply Corps officers separating from active duty and transitioning to retirement.

e. To support the Supply Corps Family through college scholarships to dependents and descendants of regular, retired, reserve and former Supply Corps Officers and Warrants and Supply Enlisted ratings.

f. To support long-range planning through development and execution of the Foundation's Strategic Plan.

g. To provide a communication link with the Navy Supply Community through the Navy Supply Corps Newsletter, the Navy Supply Corps Foundation website, the OAKLEAF, and other communication tools.

h. To perpetuate and preserve the history and traditions of the Navy Supply Corps through the Foundation's Heritage Committee.

i. To provide support for special projects that fall outside the limits of appropriated fund support.

j. To raise funds to increase the endowment.

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k. To execute all Foundation affairs under a non-profit construct.

CHAPTER II: CHAPTERS

1. Chapter Governance:

   a. Foundation Bylaws.

   b. Principles of Nonprofits. As a 501(c)(3) organization, Chapters are empowered to operate as a non-federal entity in support of the Navy Supply Corps Community, in accordance with the Foundation Bylaws, Mission, Vision and Objectives.

2. The U.S. Navy Supply Corps Foundation Federal Tax ID number is 23-7066533. Appendix A is provided as reference to our Tax ID.

3. Insurance: The Foundation has insurance to cover its responsibilities.

4. Chapter Organization:

   a. A Chapter shall have the following duly elected officers: President, Vice Presidents, Secretary, and Treasurer. In addition, it may choose to have additional elected officers such as Program or Social Chairman, Webmaster and others as identified by the Chapter President.

   b. A Chapter Board of Directors consisting of the elected officers, directors, and committee chairmen selected by the President, with the approval of the elected officers shall manage and control the affairs of the Chapter. The Board will adopt Chapter Bylaws and Regulations that are consistent with the Foundation Bylaws; and with the policies, purposes and objectives of the Foundation. It is desirable to have representation from as many local active and reserve commands as possible on the Board to ensure maximum communications (at least one board member should be from the retired community).

   c. Each Chapter President will be considered a member of the Foundation's Chapter Relations Standing Committee.

   d. The Chapter President may appoint members to committees approved by the Chapter Board of Directors for the conduct of business. Committees may determine their own procedures subject to Chapter

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Board approval. The number of committees may vary with the membership and size of a Chapter.

e. The following committees are suggested:

1) Membership
2) Finance
3) Program
4) Fundraising
5) Nominating
6) Publicity
7) Communication
8) Transition

f. Membership: Any current, retired, or former commissioned or warrant officer of the U.S. Navy Supply Corps are automatically members in the U.S. Navy Supply Corps Foundation.

g. Bylaws: Chapter Bylaws will be submitted to the Foundation for approval and filing. They are expected to be congruent with the bylaws of the Foundation and are subject to review in terms of the basis for the federal tax rulings granted the Foundation. Any future amendments to the Chapter Bylaws must also be submitted for approval and filing with the Foundation. A recommended model set of Chapter Bylaws is included as Appendix B.

h. Local Elections: Local elections should normally be held in May/June to ensure new officers are in place by the fall of each calendar year. Once approved, the Chapter is required to forward the slate of officers and their email addresses to the Foundation Chief Staff Officer with copy to the Foundation Chapter Relations Committee Chairman.

i. Chapter Official Address: The official address of a Chapter should be a post office box not on Government property and paid for out of the Chapter checking account.

j. Turn-Over Letters: A Turn-Over letter is required for the officers of President and Treasurer. The Turn-Over letter for the President is to be sent to the Chairman, Navy Supply Corps Foundation, and copy to the NSCF Chief of Staff Officer. It can be mailed; however, the preferred method is to send them as attachments to an email addressed to the NSCF Chairman, copy to the NSCF Chief Staff Officer. The Treasurer's Turn-Over letter is to be retained in the Chapter President's local file but it shall be similar to the Presidential Turn-Over Letter in form and

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content. Template #2 provides the form and content of the Chapter President's Turn-Over Letter.

5. Chapter Fiscal Responsibilities:

   a. As a registered non-profit, Chapters are obligated to account for their fiscal matters. The Chapter President will appoint a Treasurer who can meet the following requirements:

      1) Maintain the chapter bank account. This account should be registered with the Foundation.

      2) Create the profit and loss statements for each event.

      3) Compile annual reports per the Foundation's Treasurer requirements.

      4) Work with the Foundation Treasurer to satisfy Foundation reporting requirements.

   b. It is recommended that the Chapter President identify a retired Supply Corps Officer to be the Treasurer in order to provide continuity of financial operations to the Chapter. This stability will ensure a more effective accounting and reporting of a Chapter's finances.

6. Chapter Program Requirements:

   a. If the Foundation and its Chapters are anything, they are an organization that is about Programs supporting the Navy Supply Corps community. At a minimum, Chapter Programs should include the following:

      1) Family Aid and Support Team (FAST)
      2) Transition Assistance
      3) Scholarships – the application for this program is online.
      4) Events
      5) Heritage
      6) Volunteer Recognition
      7) Fundraising

   b. In addition to the programs cited above, the Community Values and Traditions (CVT) Program enables a Chapter to obtain financial resources to assist with bringing the community together. CVT funds may be requested via an email to the Chapter Relations Chair, info the

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Chief of Staff. Include in the request its intended use, the amount requested, and the impact it will make in meeting the Foundation's mission. The Foundation asks that recipients of CVT funds recognize the Foundation during their event and provide Foundation Public Affairs with photographs, testimonials and quotes for use in the Foundation's communication products.

c. Although not a program per se, each Chapter has dedicated and involved spouses. The efforts of the spouses are recognized as a strength in the community and it is recommended that the Chapter utilize this resource. The Foundation has a spouse representative and attached are two documents to provide the creation of a Chapter Spouse Representative (CSR) and provide assistance with a spouse turnover, attachments D and E are provided for your use.

7. Chapter Activities:

a. Chapter Meetings: Given the diversity of Chapter composition, it is up to the Chapter President and leadership to determine the frequency of Chapter meetings. The large Chapters will be required to meet more frequently to manage the many events, efforts and engagements they run. The small Chapters will not be required to meet as often and the Chapters in the field that are made up of command Supply Officers and retirees will meet when necessary. No two Chapters are alike completely and it is inherent for the President and the Officers to find the right rhythm for their Chapter.

b. Suggested Calendar of Events: It is recommended that each Chapter, as soon as possible following local elections, prepare a Calendar of Events for the year. This calendar should be distributed along with the roster of new officers and directors to all current and prospective members.

8. Chapter Fundraising:

a. The Internal Revenue Service granted the Foundation a 501(C)3 Tax Exempt status based on our stated mission and vision, which is identified in paragraph I.3.a and b above. As all Chapters of the foundation are included under the Foundation's Tax Exempt status, all Chapters are required to comply with the requirements necessary to maintain that status. They are also to comply with the ethics guidance provided in attachment C.

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b. The Foundation should be the recipient of Chapter fundraising, understanding that Chapters may also desire to contribute to local charities as a way to foster the image of the Supply Corps and Foundation. If a Chapter desires to disburse funds to another non-profit organization, it is incumbent upon the Chapter to ensure the organization is aligned with the Foundation's mission. Additionally, it is strongly encouraged that before a donation is made to another non-profit organization, the Chapter should contact the Foundation Chief of Staff Officer to discuss the proposed donation.

c. As with all non-profits, Chapters are required to create and execute fundraising events. The Foundation's Chapters are able to utilize the tax-exempt status to obtain discounts and arrange partnerships to assist with event management and fundraising. In this spirit, Chapters are required to request use of the Tax ID number, from the Foundation Chief of Staff Officer, for purposes of benefiting from this status.

d. Disbursement of Chapter Resources. All Chapter donations to other non-profit organizations must complement and/or advance the charitable mission of the Foundation. Additionally, a Chapter can only donate its funds to another non-profit organization when the following exist:

    a. No conflict of interest for any chapter representative who is responsible for the transfer of donated funds.
    b. No violation of donor restrictions such that some member of the Chapter might not approve of their money going to another charity they did not choose.
    c. No perception of charitable resources being misused by the receiving charity.
    d. No question that the donated funds will imperil the Chapter's or the Foundation's financial health.

    All disbursements of Foundation resources should be a positive reflection on the Supply Corps and the Foundation and fully support the mission of the Foundation. Additionally, before a donation to another non-profit organization can be made, it must be determined that the recipient's mission is in alignment with the Foundation's mission.

    For example, a gift to the local United Services Organization (USO) or to the Supply Wives Club would be deemed appropriate. Donations of money raised to support the work of the Foundation should not be directed to broader national or global non-profit organizations like the American Heart Association or the American Cancer Society. Their missions are not aligned with direct services and programs relating to recruiting, training and development, recognition, financial support, family support

camaraderie and commemoration to the Supply Corps Community. Rather, such donations are within the purview of the individual member rather than of the Chapter. Donations to these larger organizations require approval by the Foundation Chief of Staff Officer.

Obviously, there are charitable purposes that fall between these extremes. Chapters are encouraged to positively represent the Foundation and Supply Corps locally and to carry our mission in their community. At the same time, a Chapter must remain mindful to ensure any donation provided to an organization is in direct alignment with the Foundation's mission.

To ensure the Chapter's donated funds complement and/or advance the charitable mission of the Foundation, and do not violate the restrictions identified above, Chapters should incorporate the above guidance in their local giving practices, request authority to disburse Foundation resources where appropriate, and to report such donations in their annual financial reporting to the Foundation Treasurer.

e. Sale of Supply Corps Regalia. Items may be ordered directly from the Foundation Chief of Staff Officer.

9. Chapter Communications:

a. Public Affairs: Chapters looking for Public Affairs assistance are encouraged to contact the Foundation Public Affairs officer to ensure appropriate staffing and coordination of all communication efforts are conducted.

b. NSCF Website: The Foundation website has a location for each Chapter. At a minimum, each Chapter should have its officer's names and contact info on that page. In addition, a photograph of something representative of that region/base/community and any newsworthy information deemed appropriate. We recommend that each Chapter utilizes this site to keep the community updated.

c. E-Mail: E-Mail is a powerful tool that can be used to communicate information about upcoming events. It also serves a means of communicating instantly to multiple addressees and to record and confirm the receipt of e-mail correspondence.

d. Social Media: The use of Social Media is encouraged, mindful that the information placed in the public domain represents both the Foundation

and, as a Non-Federal Entity aligned with the U.S. Navy. Care should be used when using this communication tool.

e. OAKLEAF: This magazine is designed to reach our desired stakeholders to inform them on Foundation and Navy Supply Corps topics of interest. The Foundation recommends maximum distribution of this quarterly communication vehicle.

f. Telephone: One-on-one telephoning is the most effective method to generate enthusiasm and encourage participation. If each major command is represented on the Board of Directors, the communications job is simplified.

g. Flyers: Chapter can use one-page flyers very effectively to advertise coming events, or special meetings, or merely to communicate information.

h. Retired and Reserve Officer Involvement: The active participation of Retired and Reserve Officers in the local Chapters is strongly encouraged.

i. Where feasible, the Chapter Board of Directors should include a senior drilling reservist and a senior retired officer. In addition, the regional Reserve Readiness Command logistics officer can greatly assist with reserve participation and communications.

10. Volunteer Recognition:

a. Chapters and Individuals. The Foundation cannot accomplish its mission without the dedicated efforts of its volunteer force. Each year the Foundation recognizes the outstanding Chapters and individuals that are exceptional in their service to the Foundation's Mission and Vision. Chapters are encouraged to use these recognition efforts to highlight their people and accomplishments.

1) For the most outstanding individual Chapter volunteer, the Chapter President is encouraged to nominate one of their members for recognition by the Foundation Board. It is up to the Chapter President to submit what materials they feel are necessary to pitch their volunteer's accomplishments.

2) For exceptional Chapter-wide volunteer programs, Chapter Presidents are encouraged to submit appropriate write-ups of the

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Chapter's accomplishment to the Foundation Board for consideration and recognition.

11. Chapter Summary

a. The U.S. Navy Supply Corps Foundation is a worldwide connector, able to meet the today's needs of the Navy Supply Corps Community. Through its non-profit status, and a construct of representative Chapters, the Foundation is able to create events to bring individuals together, raise funds, support those in need, assist with those transitioning, recognize its volunteer corps, and highlight the heritage of this special and unique community. This one-team concept is doing what's right for the Supply Corps Community as the Navy Supply Corps' Non-Federal Entity of choice. The Foundation is able to execute its mission through the strength of its Chapters that provide the local impact to the community. This guide is a tool to assist you in executing your duties as a U.S. Navy Supply Corps Foundation Chapter.

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Attachment A
IRS Letter of Authority for 501(c)(3) Tax Exempt Status Letter

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248222025
Aug. 19, 2010 LTR 4168C E0
23-7066533 000000 00
CC015495
BODC: TE

NAVY SUPPLY CORPS FOUNDATION
INCORPORATED
1425 PRINCE AVEAUE
ATHENS GA 30606

03506

Employer Identification Number: 23-7066533
Person to Contact: Ronnie Clemons
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 10, 2010, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1971.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Attachment B
RECOMMENDED CHAPTER BYLAWS

Suggested Model Bylaws for Chartered, Affiliated Chapters

In response to requests from multiple Supply Corps Chapters of the U.S. Navy Supply Corps Foundation, the Foundation offers a "model" set of bylaws for use by its legal affiliates. As presented, the bylaws meet or exceed contemporary standards for Chartered, affiliated Chapters and may be utilized as is. Chapters, however, may add articles, or in some cases modify language deemed important to local situations. Efforts should be made not to add language that is subject to frequent change or is unrelated to the governing or operating structure of the Chapter.

For example, while scholarship support may be included under purpose as the central focus of the Chapter's activities, a Chapter's other charitable efforts, e.g., support of local nonprofits need not be itemized. A Chapter is better served by language to the effect that it "also provides support to other qualified charities as approved by the Chapter President or Board of Directors from time to time."

These bylaws as presented are also in compliance with the corresponding bylaws of the U.S. Navy Supply Corps Foundation. Such compliance is of premier importance in that the Chapter (hereinafter referred to as "the Chapter") conducts its operations and pursues its charitable activities under the umbrella of favorable federal tax rulings granted the Navy Supply Corps Foundation and, by extension, to its charted affiliates.

The underlying philosophy of these model bylaws is to facilitate each Chapter's desire to conduct itself in a forthright manner that addresses its purpose or purposes. Therefore, the bylaws are designed to be more "enabling" than "restrictive," and correspondingly are more "inclusive" than "exclusive." Again, caution is urged to avoid adding articles or other language that, though well intentioned, could compromise the productive flexibility of either the governing Board of Directors or the Chapter's membership. The question to be raised ahead of any modifications or additions is "Is this language or provision necessary to the efficient conduct of our Chapter's mission, purpose, governance, or operations?" Keep in mind that Chapter policies, programs, and fundraising initiatives and events, though consistent with the bylaws, may be formulated and voted outside of these governing documents.

Affiliated Chapters of the U.S. Navy Supply Corps Foundation must operate under a set of bylaws in conformance with the Chapter chartering agreement. Such bylaws need not be the model (or a modification of same) as provided here. Other bylaws currently in use must be on file with the Foundation, and are subject to review in terms of the basis for the federal tax rulings granted the foundation. Any future amendments to Chapter bylaws in place must also be placed on file with the Foundation.

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**Italicized language within the model is included for tailoring purposes, instruction, or clarification and is not intended for verbatim inclusion in the Chapter's adopted bylaws.*

Bylaws

Sample Supply Corps Chapter of *The Mid-Atlantic Region*

An affiliate, chartered Chapter of the U.S. Navy Supply Corps Foundation.

Article One: Name and Location

The Chapter shall conduct its business and operations under the name *Mid-Atlantic Region* Supply Corps Chapter. The initial principle office of the Chapter shall be in *Baltimore, Maryland,* or at such other locations as may be determined from time to time by the governing Board of Directors.

Article Two: Authority

The Chapter is granted identification as Supply Corps-related through its IRS non-profit registration, and it operates exclusively as a non-profit organization as a chartered affiliate of the U.S. Navy Supply Corps Foundation. This affiliation defines the Chapter as a non-profit organization under Section 501(c)(3) of the Federal Tax Code, and gifts to the Chapter are tax deductible to donors under Section 170 of the Code.

Article Three: Purpose

The Chapter exists to engage its members in professional development, community involvement, charitable endeavors, and social interaction. In so doing, the Chapter strives to promote "esprit de corps" and camaraderie among and between Supply Corps professionals within *its defined geographical area.*

Article Four: Fiscal Year

The fiscal year of the Chapter is defined as *January 1 through December 31.*
Note: The fiscal year as defined here is the same as that of the NSC Foundation. Such continuity, though desirable, is not mandatory.

Article Five: Membership

All Supply Corps Officers, current, retired, reserve, or otherwise honorably discharged, of the U.S. Navy Supply Corps, either on station or otherwise residing within the defined scope of operations of the *Mid-Atlantic* Supply Corps Chapter, are by definition members of the Chapter.
Article Six: Governance

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The Chapter is governed by a Board of Directors elected by the membership. The Board of Directors shall exercise all the powers of the Chapter including the control of Chapter property and approval of the standards under which the affairs of the Chapter will be conducted. Directors shall not be fewer in number than 7 nor greater in number than 15. Directors and officers of the Board will serve for a period of *one year,* subject to election or reelection by the incumbent board *(or membership)* at the designated annual meeting of the Chapter. For purposes of conducting the business of the Chapter a simple majority of seated board members shall constitute a quorum. The Board of Directors reserves the right to name, from time to time, nonvoting "honorary directors," *which may include the Chief of the Navy Supply Corps and the Chair of the Board of the U.S. Navy Supply Corps Foundation.*

Article Seven: Officers

The Chapter shall have a President, a Vice President, a Secretary, and a Treasurer, *and any other officers it deems prudent and necessary for the conduct of Chapter business.*

The president shall preside over all meetings of the Board of Directors *and meetings of the Chapter membership.*

One of the most important responsibilities of the Chapter President is to properly manage financial operations of the Chapter to optimize mission accomplish while minimizing financial risk and the personal risk to volunteers working on behalf of the Chapter and the Foundation. To that end, the following general prudential rules are recommended as learned from years of experience.

1. The president must manage Chapter events, expenses and revenues (proceeds and contributions) to reduce financial risk while meeting Chapter financial goals, including planned contributions to the national Foundation.

2. As a general rule, Chapter events should be self-sustaining financially.

3. Chapter retired community representatives familiar with Foundation rules and processes should accomplish all sponsorships and contributions to the Chapter and its sponsored events on behalf of any company of individual who performs or seeks to perform on government contracts. Active duty personnel, civilian and military, shall be "fire-walled" from receiving funds directly from corporate sponsors who do business with the government. Solicitation of event prizes and sponsorship from restaurants, golf courses, or retail activities who do not do business with government will generally be acceptable by active duty personnel, but good judgment always applies.

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4. If funds are raised for a purpose (example: NSCF Memorial Scholarship Fund) then the Chapter should ensure those funds are proactively managed and forwarded to the national foundation for that purpose.

The Vice President shall preside at meetings in the absence of the President, and otherwise assist the President as required.

The secretary is responsible for the preparation, publishing, and distribution of all meeting agendas, and for the preparation and distribution of the minutes of all Board meetings. The secretary shall also serve as the oversight person for Chapter compliance with its adopted bylaws.

The treasurer shall receive, deposit, invest, and distribute funds realized for the specified purposes of the Chapter. The treasurer shall also prepare and keep an accurate accounting of all financial transactions, and shall prepare reports as required on such transactions for review and approval of the Chapter Board and the Foundation Board upon request.

The Chapter Treasurer, along with the President, will adhere to Foundation policies outlined in its Financial Operations Policy Statement where practicable, which is available from the Foundation Treasurer or Chief Staff Officer.

Article Eight: Indemnification

Any and all officers of the Chapter having access to Chapter funds shall be required to give surety bond or otherwise be bonded conditioned on the faithful performance of their respected duties. The level of such bond shall be determined from time to time by the Board of Directors. Additionally, the Chapter shall indemnify its directors and other volunteers to the extent permitted by the state of *Maryland.*
Note: In some cases, volunteer indemnification is included in homeowner's policies. Insurance specific to indemnification is also available and should be considered by the Chapter, especially in the face of organized fundraising activities.

Article Nine: Meetings

The Board of Directors shall meet at least monthly *(bi-monthly, quarterly, other)*, with one meeting designated as the "annual meeting" for the purpose of electing Board members and officers, disclosing and reviewing the financial activities of the Chapter, and the announcement of any plans or goals for the ensuing fiscal year. Special meetings may be called by the President of any three *(five, other)* members of the Board.

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Article Ten: Committees

The President of the Chapter shall appoint ahead of the annual meeting a nominating committee and charge it with proposing persons to fill vacant Board positions and to nominate officers of the Chapter for the ensuing year *(or otherwise designated term of office).* The Board of Directors may also create additional standing and ad hoc committees as deemed necessary to fulfill the programmatic goals of the Chapter.

Article Eleven: Bylaws Amendment

These articles may be amended by two-thirds *(60 percent, majority, other)* supporting vote by members of the Board of Directors at any regular or special meeting called by the Board of Directors. Proposed amendments must be made known to the directors at least 30 days prior to related board action. Amended bylaws must be submitted to the Foundation for approval and filing.

Article Twelve: Dissolution

Upon the dissolution of the Mid-Atlantic Supply Corps Chapter, the remaining assets of the Chapter shall be transferred to the *U.S. Navy Supply Corps Foundation or to another* qualified non-profit organization that most closely represents the spirit and purposes of the Chapter. Such determination shall be made by a quorum of directors at the time of dissolution.

Ratification: We the undersigned hereby certify that these bylaws of the *Mid-Atlantic Supply Corps Chapter* were adopted on *June 28, 2006* at *Annapolis, Maryland* at which a quorum of the Chapter Board of Directors was present and voting.

Attest: _____, President: _____

Secretary: _____

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Attachment C

Navy Supply Corps Foundation Ethics Guidelines

To ensure we all operate from consistent guidance, any Chapter hosting an event or providing a service to the Supply Corps active duty community must keep in mind the need to staff its efforts with the associated command if the Chapter is offering a gift to uniformed personnel or their families. Additionally, the Chapter and its members should remain at all times mindful to perceived appearances and favoritism. Lastly, it is unlawful to use official Navy copyrighted material (command logos or command brands) in NSCF or Chapter documentation. This guidance is not intended to deter from our well-intended efforts, but instead is provided to ensure we operate transparently and openly and work within the Navy's regulations regarding Non-Federal Entities (non-profits).

Key Principles

- Do not use Government property for other than authorized purposes.
- Do not use public office for private gain.
- Do not give preferential treatment to any private organization or individual.
- Do not participate in official matters that conflict with personal interests.

Specific Prohibitions

- Do not give the impression the US Government or US Navy is endorsing the Foundation or your chapter.
- Do not give the impression that the Foundation or your chapter is endorsing any corporation or individual.
- Do not use official Navy, government or corporate logos in your communications.
- Do not use your position or rank to unduly influence the actions of your members.
- Do not use your position as an officer of the Chapter for personal gain or the appearance of personal gain.
- Do not disburse or donate Chapter funds to other non-profit organizations unless that entity's mission is directly aligned to and complements with the NSCF mission.

Email

- Use Foundation (xxx@usnscf.com) email as normal and typical communication conduit for Chapter business, NOT government email.
- Sign emails with your position as a Chapter officer NOT your military rank.

Social Media

- Ensure that all items posted present the Foundation, your Chapter and the Navy in the best light, including NOT glamorizing alcohol use.

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Use of Government Resource

- Do NOT print out Chapter events (programs, flyers, etc.) on governmental printers.
- Chapter meeting and events should occur after normal working hours and outside of governmental or federal property.

Formal Activities (Balls, All Calls, etc.)

- Events attended in military uniform must avoid the appearance of Navy endorsement. Flag officer participation should be reviewed by the command JAG/OGC.
- Program location, seating arrangements, guest lists (including attendance by contractors) and any gifts being given (including gratis tickets) must be reviewed and approved by the command JAG/OGC.
- Do NOT use NAVSUP, or USN logos with any program, email or social media post. Use the Foundation or Chapter logos provided for that purpose.
- Leadership must be aware of the potential for undue influence over a member's decision to attend these events. Communications may advertise the event but should NOT include terms like, "I highly encourage you to attend."

Final Thoughts

A focus on ethics in Foundation and Chapter events and activities will preclude most problems.

- Seek advice from command ethics advisor and other senior officers – ask before you act.
- Take care how you show members and senior officers in photos and/or social media.
- Make it clear that your Chapter and the Foundation are not endorsed by the government.
- Do not utilize government equipment or facilities to conduct Chapter business.
- Be careful of interactions with contractors that have business currently with the US government.
- Be careful to ensure donations to other organizations are aligned with the Foundation's mission and comply with 501(c).3 limitation that could compromise the Foundation's tax-exempt status.

Note: This is not a legal opinion. This guide is designed to be a quick reference that highlights frequently asked ethics questions about Foundation events and activities. Active duty members with ethics questions should first consult their command Judge Advocate General (JAG) or Office of General Counsel (OGC). Their job is to advise personnel on accomplishing their goals without violating the standards of conduct. This information does NOT take the place of that consultation.
POC: Chapter Relations Committee Chair, CAPT (ret) William R. Fenick, William.fenick@gmail.com

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Attachment D

Navy Supply Corps Foundation Chapter Spouse Representative (CSR)

In order to enhance communication, networking possibilities, and community support among families of the Supply Corps community, the Navy Supply Corps Foundation has suggested the implementation of individual Chapter Spouse Representatives.

By keeping the responsibilities of a Chapter Spouse Rep (CSR) minimal, the hope is to always have interest, of even the busiest Supply Spouses, to enhance the relationship of the Foundation and Supply Corps families. These few small tasks can ensure great benefits for a chapter. Between work, home, and family responsibilities, the idea is not to burden a spouse with *more* responsibility, but to help enhance the experience of an entire Supply Corps Community at a specific chapter and time.

Responsibilities of a Chapter Spouse Rep (CSR):

- Maintain open communication with Foundation Chapter leadership
  - If possible, attend local chapter or board meetings.
  - Act as liaison between Foundation and spouse community

- Regular communication with the Foundation Spouse rep
  - Pass on word of families deeming potential FAST (Family Aid & Support Team) action
  - Pass information of upcoming Foundation events to spouses

- Possibly work with new Foundation Social Media Coordinator to provide updates and information to maintain chapter Fun Bunch page

- ***Coordinate with Active Duty Sponsor or Sponsor Coordinator to welcome spouse/significant other to new chapter via phone call.*** By extending a hand to our new families, we can foster good relationships, encourage the growth and enhancement of our community, and increase our opportunities to "*take care of our own*".

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Attachment E

Turn Over Checklist for Chapter Spouse Representatives (CSR)

The following is a guide to assist Chapter Spouse Representative volunteers to easily and quickly assume their role within their Navy Supply Corps Chapter. The bullets will help the new CSR to navigate, step-by-step, the various responsibilities in a sociable, informative, creative, and caring way. The Navy Supply Corps Foundation "takes care of its own," and the CSR is vital in forging the relationships among our families.

- Contact previous CSR to get the lay of the land
- Meet or contact via phone chapter board leadership to establish working relationship
- If possible, find opportunity to introduce self at chapter social event or meeting so members can put a name to a face.
- Produce personal welcome letter to families to be shared by sponsor. Families new to the area will recognize you as an immediate resource and contact. Provide USNSCF website and Facebook page info for those who want to follow what's going on with the chapter and/or Fun Bunch.
- Facebook Fun Bunch Page. If necessary and appropriate, create a social media presence. If a page already exists, assume or ask to be added as an Admin of the group. Use www.usnscf.com as a resource to share events, scholarship info, and other opportunities.
- Establish regular contact with chapter board leadership. If possible, attend monthly board meetings to keep informed and share pertinent information via social media.
- Stay connected with the Foundation Board Spouse Representative as a resource.scspouses@usnscf.com
- Depending on location and size of chapter, work to identify incoming families with the help of board leadership. Reach out to spouses during

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the PCS process to extend a welcoming hand to those on their way into the chapter. E-mail is great. **A phone call is even better!**

- Understand the NSCF's **F.A.S.T.** program. The F.A.S.T. (Family Aid and Support Team) is an important program supported for the Foundation—offering assistance (occasionally, financial) to Supply families in crisis (i.e. service member death, immediate family member death, house fire devastation, natural disaster home devastation, etc.) If you ever suspect or get wind of someone in your Supply Corps community suffering any of these hardships, you can share that information with the Foundation via the Board Spouse Rep and have it reviewed by the F.A.S.T. committee for potential aid.
  - ** Try www.mealtrain.com to help organize meals for a family in need (i.e. hospitalizations, births, deaths)

- Encourage connections! However, the CSR is not necessarily an event planner. The CSR should share info of upcoming events with spouses in an effort to forge relationships and build the community.
  - ** Try the *Canvas* app to make great free graphics to use as reminders on Facebook for upcoming events.

Resources

Navy Supply Corps Foundation
3651 Mars Hill Road, Suite 200B
Watkinsville, GA 30677
(706) 354-4111
CDR (Ret.) Jack Evans, CSO, CSO@usnscf.com
Cindy Inglett, Admin Assistant, inglett@usnscf.com

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Templates

1. Chapter Financial Reporting

Guidance

1 Use calendar year-end and not fiscal year-end or any other date.

2 Add and delete rows on the balance sheet as necessary; however, ensure footing and formulas for calculating totals include the proper cells.

3 Revenue and donations received from a particular effort or event can be aggregated into one line item.

4 Checking Account Activity is to be used as a ledger of all checking account transaction activity or a download of transactions from the bank's website can be used in lieu of the Checking Account Activity. Ensure the description includes the name of the person or activity receiving the check and the purpose of disbursement. NSCF reviews the descriptions of expenses paid to ascertain compliance with 501(c)(3) and OGC concerns.

5 The names and Liability and Accounts Receivable line items can be changed to suit the needs of the Chapter.

6 Individual Chapters operate on a cash basis rather than accrual. For simplicity purposes, revenue should be booked when the cash is received and expenses should be recorded when the money is paid in cash (or when the check is written).

7 Ensure the Balance sheet includes all assets and all liabilities for the Chapter. Make adjustments as necessary to the format to ensure all are included.

8 Ensure you have updated the header to replace the XXXXX with your Chapter's name by going to 'Page Setup,' then 'Header/Footer,' and then 'Custom Header.'

Definitions

1 -S – Deposits in Transit – Are donations or other monies that have been collected but not yet deposited in the Chapter's bank account.

2 –S – Petty Cash – Is money retained by the Chapter in a lockbox, safe, or other secure area that is to be used to pay expenses required to be paid in cash. This money is generally not deposited.

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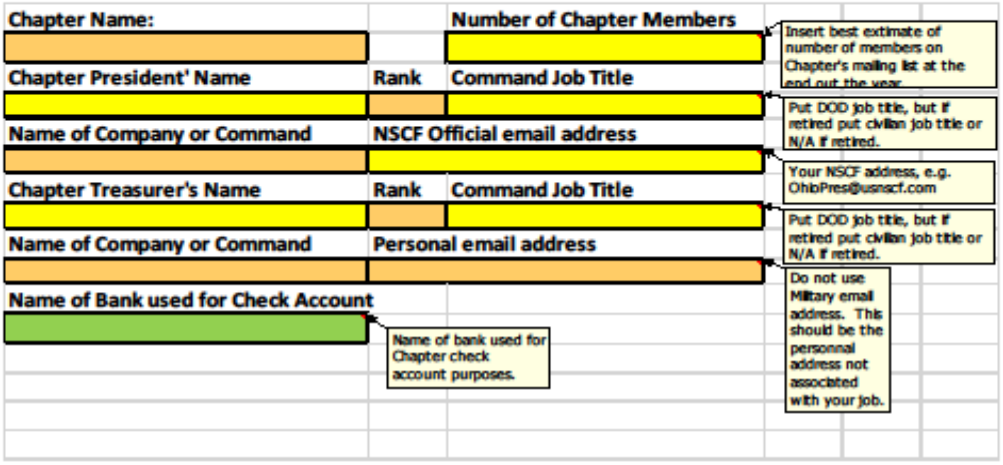
Chapter Data



Balance Sheet

Balance Sheet

Assets		Liabilities	
Cash		**Accounts Payable**	
Cash	**Amount**	**Accounts Payable**	**Amount**
Deposits In Transit		Travel Reimbursement due to Chapter President	
Checking Account		Contribution to the Foundation	
Petty Cash		Donation to Wives Club	
Total Cash	$ -	Donation to Marine's Toys for Tots	
		etc.	
Accounts Receivable		etc.	
Item Sales		etc.	
Contribution from J. Smith		etc.	
Golf Event Registrations		etc.	
Total Receivables	$ -	**Total A/P**	$ -
		Total Liabilities	$ -
		Total Equity	$ -
Total Assets	$ -	**Total Liabilities and Equity**	$ -

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Revenue Statement: If there are more than 2 revenue transactions per month, insert additional rows to accommodate.

Revenue		
Date	***Description***	***Amount***
	January Total	***$ -***
	Febuary Total	***$ -***
	March Total	***$ -***
	April Total	***$ -***
	May Total	***$ -***
	June Total	***$ -***
	July Total	***$ -***
	July Total	***$ -***
	August Total	***$ -***
	September Total	***$ -***
	October Total	***$ -***
	November Total	***$ -***
	December Total	***$ -***
	Annual Total	$ -

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Expense Statement: If there are more than 2 revenue transactions per month, insert additional rows to accommodate.

Expenses			
Date	***Description***	***Company***	***Amount***
None			
		January Total	**$ -**
		February Total	**$ -**
		March Total	**$ -**
		April Total	**$ -**
		May Total	**$ -**
		June Total	**$ -**
		July Total	**$ -**
		August Total	**$ -**
		September Total	**$ -**
		October Total	**$ -**
		November Total	**$ -**
		December Total	**$ -**
	Annual Total		**$ -**

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Checking Account Activity: If there are more than 2 revenue transactions per month, insert additional rows to accommodate.

Checking Account Activity		
Date	***Description including ck #, payee's name and purpose***	***Amount***
31-Dec-16	Beginning Balance	
		$ -
31-Jan-17	January Month-End Balance	$ -
		$ -
		$ -
28-Feb-17	February Month-End Balance	$ -
		$ -
31-Mar-17	March Month-End Balance	$ -
		$ -
		$ -
30-Apr-17	April Month-End Balance	$ -
		$ -
		$ -
31-May-17	May Month-End Balance	$ -
		$ -
		$ -
30-Jun-17	June Month-End Balance	$ -
		$ -
		$ -
31-Jul-17	July Month-End Balance	$ -
		$ -
		$ -
31-Aug-17	August Month-End Balance	$ -
		$ -
		$ -
30-Sep-17	September Month-End Balance	$ -
		$ -
		$ -
31-Oct-17	October Month-End Balance	$ -
		$ -
		$ -
30-Nov-17	November Month-End Balance	$ -
		$ -
		$ -
31-Dec-17	December Month-End Balance	$ -
	End of Year Balance	$ -

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2. Chapter President Turn-Over Letter, page 1 of 2 pages

Name of Chapter

Post Office Office Box and address

Name of Outgoing Chapter President

Name of Incoming Chapter President

From:

To: Navy Supply Corps Foundation Chair

Via:

Subj: RELIEF OF LEADERSHIP RESPONSIBILITIES FOR NAVY SUPPLY CORPS FOUNDATION CHAPTER from XXXXXXXX

Ref: (a) NSCF Financial Operations Policy Statement
(b) NSCF Chapter Operations Manual

Encl: (1) Chapter Leadership Turnover Check-Off List

1. Per ref (a), I officially relinquish my duties and associated financial responsibilities as President of the Naval Supply Corps Foundation Chapter

2. The Chapter financial records have been reviewed and reconciled including the following:
   a. Annual Financial Statement Spreadsheet
   b. Current Banking Accounts
   c. Activity Recrds, including events and fund-raising.

Signature

eMail #

FIRST ENDORCEMENT

This should not be your official business or Navy email address. Insert your personal or NSCF email address

From: Incoming NSCF Chapter President
To: Navy Supply Corps Foundation Chair

Encl: (1) Completed Chapter Leadership Turnover Review
(2) Updated Financial Financial Statement as of the date of turnover

1. I have reviewed the financial records and found everything in order. I have read referances (a) and (b) and accept the duties and responsibilities of Chapter President. Enclosure (1) is filled out and forwarded per ref(a) and (b).

Signature

CC: NSCF Chief Staff Officer

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Chapter President's Turn-Over Letter, page 2 of 2 pages

	Chapter Leadership Turn-Over Review Enclosure							
1.0	General Administration							
1.1	Are the Financial Management Policies of Ref (a) and (b) being followed?			Yes		No		
1.2	Who are the authorized check Singnature authorities by name and position?	Names:	1					
			2					
			3					
1.3	Are there any outgoing issues or concerns in Chapter operations as part of this turnover such as audits, outstanding reports, budget plans and actual expenditures up to date, etc.?							
2.0	Financial Records Review							
2.1	Was the Chapter Financial Report for last fiscal year sent to NSCF by January 31st of last year?			Yes		No		
2.2	Is the last Chapter Financial Report on file?			Yes		No		
2.3	Is the check record current?			Yes		No		
2.4	Are all checks recorded?			Yes		No		
2.5	Are checks signed by only authorized signers?			Yes		No		
2.6	Are bank check stocks secured under lock and key?			Yes		No		
2.7	Blank check inventory begins with check #							
2.8	Blank check inventory ends with check #							
2.9	Are all blank checks accounted for?			Yes		No		
2.10	What is the total amount of outstanding checks?							
2.11	Are bank records reconciled monthly?			Yes		No		
2.11	Current bank account balance			$				
2.12	How many years/months of bank records are maintained?							
3.0	Event Management							
3.1	How many events have been held last calendar year?							
3.2	How many events have been held this year?							
3.3	Are the budget and expense records retained for at least two years?			Yes		No		
Remarks if any:								

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