



DISABLED SPORTS USA

Chapter Handbook

DISABLED SPORTS USA



Table of Contents

<i>Part I - National Headquarters Overview.....</i>	<i>2</i>
Mission, Vision, and History.....	3
Disabled Sports USA Board of Directors	4
Disabled Sports USA National Headquarters Staff Directory	5
Disabled Sports USA Programs	6
Disabled Sports USA Chapter Benefits.....	7
<i>Part II - DSUSA Principles, Policies, and Procedures</i>	<i>8</i>
Guiding Principles of Disabled Sports USA.....	9
Disabled Sports USA Chapter Policies	10
Financial & Organizational Policies	10
Group Commercial Liability Insurance.....	11
Branding Policies.....	11
<i>Part III - Chapter Resources</i>	<i>16</i>
Fundraising Resources	17
Marketing Resources	18
Press Release Guidelines	18
Email Marketing.....	18
Social Media.....	19
Volunteer Guidelines	20
Program Resources	21
National Adaptive Multi-Sport Organizations.....	21
Sport Specific Program Resources	21
Program Evaluation Resources	26
Accounting Resources.....	27

Disabled Sports USA Chapter Handbook

Part I - National Headquarters Overview



**Mission Statement:**

To provide national leadership and opportunities for individuals with disabilities to develop independence, confidence, and fitness through participation in community sports, recreation and educational programs.

Vision Statement:

Disabled Sports USA works to ensure that every person, regardless of ability, has an equal opportunity to participate in sports and recreation in their community.

History:

Since 1967, Disabled Sports USA has provided opportunities for individuals with disabilities to develop independence, confidence, and fitness through participation in sports and recreation. What began as a program to pull Vietnam Veterans out of hospital beds and onto the ski slopes of California, has since grown into one of the nation's largest multi-sport, multi-disability organizations. Through partnerships with over 100 community based chapters in 37 states, Disabled Sports USA provides year round programming in over 30 different sports, serving over 60,000 people each year.

Disabled Sports USA Board of Directors

Officers

President: Robert Meserve; Neenan Company

Vice President: Robert Harney, MD; North Suburban Orthopedic Association

Second Vice President: Steven D. Goodwin; Goodwin Insurance Agency

Treasurer: Todd Sajauskas; Morgan Stanley Smith Barney, LLC

Regional Representatives

Western: Gregg Baumgarten; Mesa, AZ Public Schools/Arizona Disabled Sports

Mid-America: Joel Berman; Adaptive Adventures

Eastern: John B. Lincoln; Maine Handicapped Skiing

Sunbelt: Jeff Underwood; Lakeshore Foundation

Athlete Representatives

Summer: Anjali Forber Pratt; U.S Paralympic Team, Track and Field

Winter: Ralph Green; U.S. Adaptive Ski Team

Members-At-Large

Carol Harnett; Health and Performance Innovation Institute

Steven D. Goodwin; Goodwin Insurance Agency

Disabled Sports USA National Headquarters Staff Directory

Kirk M. Bauer, JD, Executive Director

301-217-9838 kbauer@dsusa.org

Kirk is responsible for overseeing every aspect of Disabled Sports USA and its programs.

Cheryl Collins, Administrative Services Manager

301-217-9841 dsusa@dsusa.org

Cheryl manages all administrative aspects of DSUSA, the insurance program, and chapter formation process.

Kyleen Davis, Senior Programs Coordinator

301-217-9839 kdavis@dsusa.org

Kyleen manages the Warfighter Sports Series, helps coordinate the Wounded Warrior Disabled Sports Project, and plays a key role in the coordination of other DSUSA programs.

Orlando Gill, Field Representative

254-319-8242 ogill@dsusa.org

Orlando coordinates programs at Brooke Army Medical Center and speaks to injured military about DSUSA.

Huayra Gomez-Garcia, Executive Assistant

240-268-0864 hgomezgarcia@dsusa.org

Huayra assists the executive director with everything from organizing meetings to sponsorship proposals.

Kathy Laffey, Special Projects Manager

724-265-2546 klaffey@dsusa.org

Kathy works with the Executive Director in the creation and management of new programs; provides support and program opportunities for sponsors; and serves as the managing editor of *Challenge Magazine*.

Michelle O'Hara, Chapter Services Coordinator

240-268-0237 mohara@dsusa.org

Michelle is the liaison between DSUSA and the chapter network and also coordinates DSUSA's Youth Development Program, Adapt2Achieve and assists with other DSUSA programs.

Julia Ray, Program Manager

301-217-9840 jray@dsusa.org

Julia manages most of DSUSA's programs including the Wounded Warrior Disabled Sports Project, SkiTour, Summer programs, and The Hartford Ski Spectacular.

Dave Simonson, Development

301-217-9837 dsimonson@dsusa.org

Dave supports the fundraising efforts of Disabled Sports USA, as well as donor/sponsor cultivation and marketing.

Bill Snyder, Chief Financial Officer

301-217-9843 wsnyder@dsusa.org

Bill is responsible for maintaining and managing accounting records, preparing financial reports, and coordinating the annual audit. He is also responsible for overseeing human resources and administration.

Karalyn Stott, Program Services Assistant

240-268-2180 kstott@dsusa.org

Karalyn works as a liaison between DSUSA and military organizations supporting wounded warriors, maintains the DSUSA database, and provides programmatic support.

Disabled Sports USA Programs

Disabled Sports USA is a national association of over 100 chapters in 37 states providing sports rehabilitation programs for people with disabilities. DSUSA National Headquarters provides training, education, competition, learning, insurance, and grant opportunities for the chapter network. A brief description of DSUSA's programs is included below; more information can be obtained online at www.dsusa.org.

The Hartford Ski Spectacular

One of the Nation's largest winter sports events for people with disabilities. Participants of all ages enjoy snow sports made accessible by adaptive equipment, skilled professionals and volunteers, offered through the following programs:

- PSIA-AASI National Continuing Education Academy
- National Race Festival (Mid-Level/Advanced Race Camp)
- USSA Adaptive Coaches Certification Course
- Youth Sports Mentoring Program
- Corporate Challenge and Level I Race
- Nordic and Biathlon Program
- Learn to Ski and Snowboard Program

Disabled Sports USA NorAm Races

DSUSA hosts NorAm level races sanctioned by the United States Ski and Snowboard Association (USSA) and the International Ski Federation (FIS) for advanced level adaptive skiers who have competition licenses.

Wounded Warrior Disabled Sports Project

Provides free adaptive sports opportunities for wounded warriors with a permanent disability in partnership with chapters across the United States. This program supports warriors, active duty and veterans, from in-patient hospital rehabilitation through their return to their home communities.

Warfighter Sports Series

A series of nationwide challenge events for military service members and veterans with permanent disabilities. Challenge events featured in the series are those that require a high demonstration of skill, courage and tenacity beyond the bounds of normal endurance.

SkiTour

A national series of winter sports events conducted by the DSUSA chapter network, SkiTour provides program grants and a comprehensive event calendar for the adaptive community. Priority is placed on programs that serve wounded warriors and/or youth, the purchase of adaptive equipment and instructor/volunteer training.

SummerFest

A national series of summer sports events conducted by the DSUSA chapter network, SummerFest provides program grants and a comprehensive event calendar for the adaptive community. Priority is placed on programs that serve wounded warriors and/or youth, target sports (water sports and cycling), the purchase of adaptive equipment and instructor/volunteer training.

Adapt2Achieve

Regional conferences providing administrative, fundraising, program development and adaptive sports training for chapter staff and volunteers.

Youth Development Program

Provides programmatic support, grant opportunities, instructor training and specific youth development opportunities to chapter programs serving youth.

Diana Golden Opportunities Fund

This fund is available for youth participating in either a summer or winter sport to apply for a scholarship for purchasing equipment or participating in a race or development camp.

Disabled Sports USA Chapter Benefits

- Opportunities for joint partnership projects with Disabled Sports USA National Headquarters and its chapter network
- Eligibility for Disabled Sports USA summer and winter grant programs including funds for adaptive equipment, instructor training, and programmatic costs
- Reduced cost or free registration for training and educational opportunities offered by Disabled Sports USA National Headquarters, including Adapt2Achieve and The Hartford Ski Spectacular
- Access to affordable group Liability, Excess Liability, Blanket Medical and Directors and Officers Insurance
- Informal counseling and advice from Disabled Sports USA's Executive Director (40 years of experience) and staff on chapter organization and programming
- Priority in placing articles and announcements about your chapter activities in DSUSA's national publication *Challenge* magazine and 100 free annual subscriptions for members
- Opportunity to promote your chapter's programs, events and employment opportunities through DSUSA

Disabled Sports USA Chapter Handbook

Part II - DSUSA Principles, Policies, and Procedures



Guiding Principles of Disabled Sports USA

Disabled Sports USA and its chapter members are dedicated to the following principles:

- The mission of DSUSA is “to provide national leadership and opportunities for individuals with disabilities to develop independence, confidence, and fitness through participation in community sports, recreation and educational programs.”
- Vision Statement: “Disabled Sports USA works to ensure that every person, regardless of ability, has an equal opportunity to participate in sports and recreation in their community.”
- That sports instruction should be conducted in a carefully planned educational setting utilizing trained professionals and volunteers, the appropriate adaptive sports equipment, at an accessible venue appropriate to skill level.
- That participation in sports, recreation and physical fitness is an integral part of the rehabilitation process. Through sports, people with disabilities increase self-confidence, independence and mobility.
- That participation in sports and recreation promotes an active lifestyle and social development and increases prospects for education and employment.
- That, in most cases, people with disabilities can achieve high levels of physical fitness.
- That activities are conducted, whenever feasible, in public recreation facilities and venues, to provide maximum interaction with the general public in an integrated environment.
- That people with disabilities are recruited to fill leadership, staff and volunteer positions in the organization; to provide opportunities for personal growth and employment, as well as positive role models for other disabled participants.
- That the organization should conduct its activities in a businesslike manner, with competent governance and sound financial practices.

Disabled Sports USA Chapter Policies

Financial & Organizational Policies

The following list describes each of DSUSA's Chapter Financial and Organizational Policies. For further information on tax-exempt status, IRS filings, and general finances, please see the accounting resources section in Part III of the chapter handbook.

Proof of Insurance

All Disabled Sports USA Chapters must carry commercial liability insurance with a minimum of one million per occurrence limit. Coverage can be obtained independently or through participation in DSUSA's Group Commercial Liability Insurance program.

State of Incorporation Registration

Each chapter must be incorporated as a corporation and maintain current registration as a charity in their state of incorporation and the state where their business headquarters is located, if they are not the same.

501(c)(3) Tax Exempt Status

All chapters with independent 501(c)(3) tax exempt status must maintain their non-profit status in order to be a chapter in good standing. All subordinate organizations must actively ensure that its current organization and operations continue to qualify to be exempt.

Annual IRS Filing

Exempt organizations are required to file annual returns with the IRS. If an organization does not file a required return or files late, penalties may be assessed. In addition, if an organization does not file as required for three consecutive years, the law provides that it automatically loses its tax-exempt status.

Subordinate chapters must provide a current copy of their Form 990, 990-EZ or 990-N to DSUSA to demonstrate compliance, and it should be submitted within 30-days of the IRS filing.

Annual Report

All Disabled Sports USA Chapters must submit an annual report including financial statements as outlined above in Annual IRS Filing within 30-days of the IRS submission. The annual report should cover completed and planned activities or programs including at least one sport teaching opportunity for people with disabilities.

Good Financial Standing

Payments towards annual dues and participation in DSUSA's Group Commercial Liability Insurance program (optional) must not be in arrears. Payment plans are available upon request.

Chapter Grant Eligibility

If awarded a grant from DSUSA, a chapter must be current with all invoices due to DSUSA before any grant funds are distributed.

Disabled Sports USA Group Commercial Liability Insurance

All chapters participating in the Disabled Sports USA Group Commercial Liability Insurance program are required to use the forms listed below per the instructions and samples provided.

Liability Waiver & Incident Report Form Instructions

Disabled Sports USA Insurance Waiver & Release of Liability and Media Release Form (page 12)

This waiver needs to be signed once annually by all staff, volunteers, and participants prior to their participation in your programs/events. The waiver, which must be signed manually, should be retained for seven years after the end of the event or activity for which the waiver was signed.

The waiver and release of liability form needs to be modified to include your chapter's name immediately after Disabled Sports USA appears in the Media Release portion of the form.

Disabled Sports USA Incident Report Form (page 13-14)

This form is to be used when an incident occurs that requires medical attention or a written report (i.e. ski patrol report) is generated. If you have any doubt about whether or not the form should be used, please use it. The Incident Report Form should be completed, in detail as soon as possible after the accident/incident occurs. The completed form and a copy of the waiver signed by the injured person should be forwarded to Disabled Sports USA by email: dsusa@dsusa.org or fax (301) 217.0968 within 48 hours of the occurrence.

Request for Additional Insured Certificate Instructions

Disabled Sports USA Request for Certificate of Insurance Form (page 14)

This form should be submitted when an entity such as a sponsor, venue, instructor, equipment provider, or landowner requests that they be added to the group Commercial General Liability Policy as an Additional Insured. The completed form should be emailed to dsusa@dsusa.org for processing at least 10 business days before the event to be insured.

Branding Policies

Use of Disabled Sports USA name and marks

- Feature Disabled Sports USA logo on home page of chapter website
- Hyperlink logo to www.dsusa.org
- Wherever possible include Disabled Sports USA logo on promotional materials
- "If I Can Do This, I Can Do Anything!" is a registered service mark of DSUSA. Chapter members have permission to use this in conjunction with chapter operations.
- The Disabled Sports USA name or logo cannot be used to further social, political, or media campaigns without specific written permission
- Wherever appropriate include the following DSUSA boilerplate on promotional materials:

About Disabled Sports USA

Founded in 1967 by disabled Vietnam veterans, Disabled Sports USA provides opportunities for individuals with disabilities to rebuild their lives through sports, recreation and educational programs. DSUSA is a national multi-sport, multi-disability organization serving more than 60,000 youth and adults annually. A member of the U.S. Olympic Committee, DSUSA offers programs through its nationwide network of over 100 community-based chapters operating in 37 states. For schedules and additional information, visit www.dsusa.org or call (301) 217-9840.

DISABLED SPORTS USA INSURANCE WAIVER & RELEASE OF LIABILITY and MEDIA RELEASE FORM

DISABLED SPORTS USA INSURANCE WAIVER & RELEASE OF LIABILITY FORM

In consideration of being allowed to participate in any way in Disabled Sports USA and Chapter Name programs, related events, and activities, I and/or the minor participant, for myself, and on behalf of my heirs, assigns, personal representatives and next of kin, the undersigned:

1. Agree that prior to participating, I will inspect, or if a parent and/or legal guardian I will instruct the minor participant to inspect, the facilities and equipment to be used, and if I believe, to the best of my ability, that anything is unsafe, I and/or the minor participant will immediately advise Disabled Sports USA and Chapter Name such condition(s) and refuse to participate.
2. Acknowledge and fully understand that I and/or the minor participant will be engaging in activities that involve risk of serious injury, including permanent disability and death, and severe social and economic losses which might result only from my own actions, inactions or negligence of others, the rules of play, or the condition of the premises or any equipment used. Further, that there may be other risks not known to me or not reasonably foreseeable at this time.
3. Assume all the foregoing risks and accept personal responsibility for the damages following such injury, permanent disability or death.
4. Release, waive, discharge and covenant not to sue Disabled Sports USA, Chapter Name, its affiliated clubs, their representative administrators, directors, agents, coaches, other employees, and volunteers of the organization, other participants, sponsoring agencies, sponsors, advertisers, their heirs, and if applicable, owners and leasers of premises used to conduct the event, all of which are hereinafter referred to as "releasees", from demands, losses or damages on account of injury, including death or damage to property, caused or alleged to be caused in whole or in part by the negligence of the releasee or otherwise.

I/WE HAVE READ THE ABOVE WAIVER AND RELEASE, UNDERSTAND THAT I/WE HAVE GIVEN UP SUBSTANTIAL RIGHTS BY SIGNING IT, HAVE NOT CHANGED IT ORALLY, AND SIGN IT VOLUNTARILY.

X _____
 Signature Participant's Name (PLEASE PRINT CLEARLY) (MM/DD/YY)

FOR PARTICIPANTS UNDER THE AGE OF 18

This is to certify that I, as parent/guardian with legal responsibility for this participant, do consent and agree to his/her release as provided above of the Releasees, and, for myself, my heirs, assigns, and next of kin, I release and agree to indemnify and hold harmless the Releasees from any and all liabilities incident to my minor child's involvement or participation in these programs as provided above, EVEN IF ARISING FROM THEIR NEGLIGENCE.

X _____
 Signature Parent/Legal Guardian Name Relationship Emergency Phone (MM/DD/YY)

MEDIA RELEASE FORM

Name _____ DOB _____ Male _____ Female _____

MEDIA/PHOTO WAIVER: I hereby authorize and give my full consent to Disabled Sports USA (DSUSA) and _____ Chapter Name _____ to copyright and/or publish any and all photographs, digital recordings, videotapes and/or film in which I appear may be used for public view. I further agree that DSUSA and _____ Chapter Name _____ may transfer, use or cause to be used, these digital recordings, photographs, videotapes, or films for any exhibitions, public displays, publications, commercials, art and advertising purposes, television programs, and internet without limitations or reservations.

X _____
 Participant Signature (MM/DD/YY)

FOR PARTICIPANTS UNDER THE AGE OF 18

X _____
 Signature Parent/Legal Guardian Name Relationship Emergency Phone (MM/DD/YY)

DISABLED SPORTS USA INCIDENT REPORT FORM



FORM MUST BE COMPLETED BY OFFICIAL CHAPTER REPRESENTATIVE – PLEASE PRINT LEGIBLY

DATE OF INCIDENT _____	TIME OF INCIDENT _____
Chapter _____	
Chapter Contact _____ Phone Number _____	

INJURED PERSON INFORMATION*

First Name	Middle Name	Last Name
Phone Number	<input type="checkbox"/> Male <input type="checkbox"/> Female	
Age	DOB	Disability (if applicable)
Address	City	State Zip
INJURED PERSON:		INCIDENT TOOK PLACE DURING:
<input type="checkbox"/> Participant <input type="checkbox"/> Coach <input type="checkbox"/> Employee <input type="checkbox"/> Volunteer <input type="checkbox"/> Other _____		<input type="checkbox"/> Event: _____ <input type="checkbox"/> Lesson <input type="checkbox"/> Post-Event <input type="checkbox"/> Training <input type="checkbox"/> Other: _____

**Please submit copy of signed waiver for individual listed above.*

GUARDIAN/PARENT (IF INJURED PERSON IS A MINOR)

First Name	Middle	Last	Phone Number
Address		City	State Zip

DESCRIPTION OF INCIDENT

<p>INCIDENT LOCATION</p> <input type="checkbox"/> Activity site <input type="checkbox"/> Administrative premises/grounds <input type="checkbox"/> Off property <input type="checkbox"/> Other: _____	<p>INCIDENT</p> <input type="checkbox"/> Animal/insect bite/sting <input type="checkbox"/> Aquatic <input type="checkbox"/> Assault/sexual <input type="checkbox"/> Assault/non-Sexual <input type="checkbox"/> Caught in, on between <input type="checkbox"/> Collision(with object) <input type="checkbox"/> Collision (participant/participant) <input type="checkbox"/> Fall (different level) <input type="checkbox"/> Fall (Same level) <input type="checkbox"/> Metabolic <input type="checkbox"/> Slip/fall <input type="checkbox"/> Struck by falling/flying object	<p>DISPOSITION</p> <input type="checkbox"/> Ambulance <input type="checkbox"/> EMS transport <input type="checkbox"/> Medical attention <input type="checkbox"/> Patient requested <input type="checkbox"/> EMS transport <input type="checkbox"/> Police <input type="checkbox"/> Refer to doctor <input type="checkbox"/> Refer to hospital or clinic <input type="checkbox"/> Refusal of care <input type="checkbox"/> Released to parent <input type="checkbox"/> Report Only
<p>CLASSIFICATION</p> <input type="checkbox"/> Non-injury <input type="checkbox"/> Minor injury or illness <input type="checkbox"/> Serious injury or illness	<p>PRIMARY INJURY RESULTING FROM INCIDENT</p> <input type="checkbox"/> Abrasion <input type="checkbox"/> Allergy <input type="checkbox"/> Amputation <input type="checkbox"/> Burn <input type="checkbox"/> Cardiac <input type="checkbox"/> Cold Injury <input type="checkbox"/> Concussion <input type="checkbox"/> Contusion <input type="checkbox"/> Dislocation <input type="checkbox"/> Electric Shock <input type="checkbox"/> Foreign Body <input type="checkbox"/> Fracture <input type="checkbox"/> Heat Exhaustion <input type="checkbox"/> Hypertension <input type="checkbox"/> Laceration <input type="checkbox"/> Illness <input type="checkbox"/> Nausea <input type="checkbox"/> Pain <input type="checkbox"/> Seizures <input type="checkbox"/> Sting/bite <input type="checkbox"/> Strain/Sprain <input type="checkbox"/> Stroke <input type="checkbox"/> Tooth/Mouth	<p>BODY PART INJURED</p> <input type="checkbox"/> Ankle (L / R) <input type="checkbox"/> Arm (L / R) <input type="checkbox"/> Back <input type="checkbox"/> Ear (L / R) <input type="checkbox"/> Elbow (L / R) <input type="checkbox"/> Eye (L / R) <input type="checkbox"/> Face <input type="checkbox"/> Finger or Toe <input type="checkbox"/> Foot (L / R) <input type="checkbox"/> Hand (L / R) <input type="checkbox"/> Head <input type="checkbox"/> Hip (L / R) <input type="checkbox"/> Internal <input type="checkbox"/> Knee (L / R) <input type="checkbox"/> Leg(L / R) <input type="checkbox"/> Neck <input type="checkbox"/> Nose <input type="checkbox"/> Shoulder (L / R) <input type="checkbox"/> Tooth <input type="checkbox"/> Torso <input type="checkbox"/> Wrist (L / R)

Please Complete 2nd Page

DISABLED SPORTS USA INCIDENT REPORT FORM



DESCRIPTION OF INCIDENT (cont.)

Describe the sequence of activity in detail including what the involved individuals were doing at the time of the incident. Be certain to include When, Where, What and any special circumstances involved: *(Attach a separate sheet if necessary)*

WITNESS INFORMATION

NAME	ADDRESS	PHONE NUMBER
1.		
2.		

Emergency Procedures Followed at Time of Incident:

By Whom? _____

Medical Report of Incident:

Where was treatment given?

- At location of incident
- Off-Site – If “off-site”, where? (Hospital, doctor’s office, etc.): _____
- Other: _____

Who provided treatment? (Please check all that apply)

- EMT
- Physician
- Athletic Trainer
- Other: _____

What treatment was provided:

Was injured individual retained overnight at hospital? Yes No If ‘yes’, where: _____

Date Released from hospital: _____ Released to: _____

Completed By (Chapter Rep) _____ Title/Position _____

Signature _____ Date (MM/DD/YY) _____ Phone _____

DISABLED SPORTS USA REQUEST FOR CERTIFICATE OF INSURANCE FORM



Please complete and email to: dsusa@dsusa.org
Allow 10 business days for processing.

DATE CERTIFICATE IS NEEDED BY (MM/DD/YY) ____/____/____

CHAPTER INFORMATION

Chapter Name _____

Chapter Address _____

Chapter Contact Person (Requestor) _____ Title _____

Phone _____ Email _____

PROGRAM/EVENT INFORMATION

Event Start Date (MM/DD/YY) ____/____/____ Event End Date (MM/DD/YY) ____/____/____

Name of Program/Event _____

Type of Program/Event (i.e. skiing, camping, training clinic, fundraiser) _____

Safety equipment/precautions being used during the event (i.e. life vests, helmets, trained instructors)

Event Location(s) _____

ADDITIONALLY INSURED-CERTIFICATE HOLDER

Name/Company _____

Address _____

Relationship to Event (i.e. event site, service provider, sponsor) _____

Contact Name _____

Special Instructions. Please provide a copy of the contract/agreement (i.e. special language required by the additional insured)

Disabled Sports USA Chapter Handbook

Part III - Chapter Resources



Fundraising Resources

This list provides sample fundraising resources. Please use the corresponding links for further information.

Federal

Grants.gov: www.grants.gov

Grants.gov is the Federal government's single, online portal to electronically find grant opportunities and apply. There are 26 federal grant-making agencies and hundreds of individual grant programs that award over \$400 billion in grants each year.

Note: *In order to apply for a grant, the organization must complete the Grants.gov registration process. The registration process for an organization or an Individual can take between anywhere from three to five business days or long as four weeks. Register early!*

Private

Foundation Center: www.fdncenter.org

The Center maintains a comprehensive database on U.S. grant makers and their grants. It is recognized for its organized philanthropy, connecting nonprofits and grant makers.

COS Funding Opportunities: www.cos.com

COS Funding Opportunities has thousands of records representing over \$33 billion in available funding. Sponsors include private foundations, public agencies, national and local governments, corporations and more.

Guidestar: www.guidestar.org

Guidestar's database provides general and Form 990 information on more than 1.8 million IRS-recognized nonprofit organizations.

Council on Foundations: www.cof.org

COF provides listings and links to community foundations by state.

Online Giving

www.causes.com / www.justgiving.com / www.firstgiving.com

Causes, JustGiving, and FirstGiving allow non-profit organizations to develop fundraising pages to raise money on the web at very low cost. Pages can be used to raise money for an organization as a whole, or for a specific event/cause.

Mobile Giving

www.mobilegiving.org / www.mgive.com

The Mobile Giving Foundation and mGive allows non-profit organizations to raise money through text-message donations. Supporters of your cause send a text message to your keyword & short code and donation is applied to their cell phone bill.

Technology

TechSoup: www.techsoup.org

TechSoup offers nonprofits a one-stop resource for technology needs by providing free information, resources, and support. TechSoup also offers a product philanthropy service called TechSoup Stock. Here, nonprofits can access donated and discounted technology products, generously provided by corporate and nonprofit technology partners.

Marketing Resources

This section contains resources and links to various marketing strategies and solutions. Please use the corresponding links for further information.

Press Release Guidelines

A press release allows your chapter to promote an event, recruit participants/volunteers, or tell a story to the public through the media (newspapers, magazines, television etc).

How to write a press release

Examples of online resources to help write a press release include:

- <http://www.wikihow.com/Write-a-Press-Release>
- <http://www.prweb.com>
- http://www.ehow.com/how_8793_write-proper-press-release.html
- <http://www.apstylebook.com/>

Where to send a Press Release

- Build your own media list (through researching media contacts). This is the least expensive but most time intensive method.
- Distribute your release via Newswires. They distribute your release directly to editors, other media outlets like Reuters and also publish the release on their website. They have the advantage of immediately reaching a broad range of media outlets across the country. The cost is usually \$100 - \$500 to send a single release, with pricing based on the number of words in your release.
- Newswire examples Include:
 - [Business Wire – www.businesswire.com](http://www.businesswire.com)
 - [PR Newswire – www.prnewswire.com](http://www.prnewswire.com)
 - [PR Web – www.prweb.com](http://www.prweb.com)
 - [Nonprofitnewswire – http://www.nonprofitnewswire.com/](http://www.nonprofitnewswire.com/)
- *A more complete list can be found here:* http://en.wikipedia.org/wiki/News_agency

Email Marketing

Email marketing is a great way to distribute information to an organization's database of clients, sponsors, volunteers, etc. Several online email marketing solutions provide tools to create dynamic emails, distribute messages, and track statistics such as who opened the message, forwarded it, clicked on links, etc.

www.constantcontact.com

Constant Contact provides affordable email marketing solutions. Additionally Constant Contact has several seminars, templates, and tutorials to assist in the design of successful email marketing campaigns.

www.verticalresponse.com

Similar to Constant Contact, Vertical Response also offers specific plans for non-profit organizations.

www.topseos.com/rankings-of-best-email-marketing-software

TopSEOs.com provides a list of the 10 best Email Marketing Companies. Explore the different vendors to determine which options best suit your organization.

Social Media

Social media is an evolving aspect of the internet that allows individuals and organizations to communicate with each other through a variety of means. Social media can be used as an effective tool for non-profits to conduct outreach, promote programs, solicit feedback, fundraise, and increase their overall organizational footprint. The following lists contain some of the most popular social media outlets as well as resources to learn more about using social media effectively as a non-profit organization.

Social Media Outlets

www.facebook.com

Globally the most popular social media outlet, Facebook recently topped over 500 million users. Non-profits can create pages to distribute information, start conversations with followers, and post pictures, videos, etc. Facebook also provides tools to learn how to use the Pages application successfully:

The “Pages” Facebook page can be accessed here: <http://www.facebook.com/FacebookPages>, as well as a guide specific to non-profits: <http://www.box.net/shared/tgft7ujmsp>

www.linkedin.com

LinkedIn is a business-oriented social networking site and considered one of the largest professional networks. LinkedIn connects you to your trusted contacts and helps you exchange knowledge, ideas, and opportunities with a broader network of professionals.

www.twitter.com

Per their website, Twitter is a real-time information network powered by people all around the world that lets you share and discover what’s happening now. Businesses can use Twitter to quickly share information with customers, gather feedback, and build relationships with those invested in your organization, whether they are clients, donors, volunteers, staff, etc. A good place to start is Twitter 101 for Business: <http://business.twitter.com/twitter101/>

www.youtube.com / www.picasa.com / www.flickr.com

Each of these sites allow organizations to share visual stories through videos (YouTube) and pictures (Picasa/Flickr). This can be a great way to share content after an event, provide resources such as instructional videos or promote specific programs and the organization as a whole.

Social Media Resources

Much like any marketing strategy, when venturing into the world of social media, it is best to have a distinct set of goals and objectives of what your organization would like to accomplish through its online presence. The following links provide further information on how to use social media effectively as a non-profit.

www.mashable.com

Self-proclaimed “Social Media News” website, Mashable provides breaking web news, analysis of trends, reviews new Web sites and services, and offers social media resources and guides

www.blackbaud.com

Blackbaud is a broad provider of internet solutions for non-profits. Checkout their Non Profit Social Media Primer: www.blackbaud.com/files/resources/downloads/WhitePaper_BBIS_SocialMediaStrategy.pdf

www.bethkanter.org / www.socialmediatoday.com / www.slideshare.net/PrimalMedia/social-media-non-profits

Other resources that have information geared towards nonprofits and effective use of social media.

Volunteer Guidelines

Volunteers are crucial to the continued operations of all non-profit organizations. The following includes a basic outline of volunteer management with brief descriptions. DSUSA is developing an expanded set of volunteer guidelines to be available as a supplement to the Chapter Handbook.

Program Development

Analyze your staffing needs – What do you need volunteers for, how often will you need them and what tasks will they need to perform? Advance planning will go a long way in recruiting, placing and maintaining long time volunteers.

Job Descriptions

Be clear about what is expected of your volunteer. Recruit volunteers for specific jobs. Create a written job description with specifics such as to who the volunteer reports, general duties and responsibilities, specific tasks performed, level of expertise and/or training required for the position.

Recruitment

Considering the nature of our “business,” targeted recruitment is your best strategy. Use your network to identify sources of suitable candidates for the volunteer positions. In marketing your positions conserve your energy and target the sources that will garner you the best responses. Look at resources that have the types of volunteers you need.

The “Hiring” Process

Approach the process as if you are hiring a full time staff member. You need to find the right person for your volunteer position. Interview and screen your potential volunteers. Examine the volunteer application, conduct phone and/or in-person interviews and finally conduct background checks. Establishing the right fit for the position will lead to a more fulfilling experience for both the volunteer and the organization.

Orientation and Training

After you have “hired” your volunteer you need to set your volunteer up for success. An orientation session and specific training to provide the volunteer with the necessary insight and information to adequately fill the position is required. The nature of the position will dictate the amount of training required to complete the task. Volunteer Training ensures that our volunteers are qualified to assist those that we serve. To further ensure that their training is conducted as designed, the training process should be documented and the volunteer’s successful completion should be recorded.

Supervision and Retention

The volunteer job description defines the activities and goals required to achieve success. Establishing goals, supervising activities, providing guidance and feedback are your job during the event. Assessing the volunteer’s performance and recognizing their efforts in a positive and constructive manner following the event can lead to the retention of a lifelong supporter. Thank them openly and often. An appreciated volunteer is a happy volunteer.

Program Resources

The following resources list National Adaptive Multi-Sport Organizations as well as National Governing Bodies (NGB) and key organizations and resources for specific adaptive sports.

National Adaptive Multi-Sport Organizations

Disabled Sports USA	http://www.dsusa.org
U.S. Paralympics	http://www.usparalympics.org
Challenged Athletes Foundation	http://www.challengedathletes.org
U.S. Association of Blind Athletes	http://www.usaba.org
Dwarf Athletic Association of America	http://www.daaa.org
Wheelchair Sports USA	http://www.wsusa.org
BlazeSports America	http://www.blazesports.org
Wilderness Inquiry	http://www.wildernessinquiry.org
Special Olympics	http://www.specialolympics.org
USA Deaf Sports Federation	http://www.usdeafsports.org
National Center on Physical Activity and Disability	http://www.ncpad.org

Sport Specific Program Resources

The following chart (pages 21-24) lists the National Governing Bodies (NGB) and Key Adaptive Resources for specific adaptive sports. NGBs are located in the left-hand column and other key resources are on the right. Sports designated with an asterisk (*) are Paralympic sports.

The goal is not to provide a comprehensive list of all programs that offer each sport, rather a starting point for anyone wishing to get more involved. Services that NGBs and related organizations may provide include:

- High performance plans
- Classes/Classification criteria
- Team selection procedures and qualification criteria
- Team rosters
- Equipment vendors
- Links
- Instructor training
- A list of clubs and programs
- Athlete training tools

National Governing Body

Key Adaptive Resources

Alpine Skiing*denotes Paralympic sport*

U.S. Ski and Snowboard Association
www.ussa.org

U.S. Ski Team
www.uskiteam.com

Professional Ski and Snowboard Instructors of America / American Association of Snowboard Instructors (PSIA/AASI)
www.thesnowpros.org

***Archery**

U.S.A Archery
www.usarchery.org

American Disabled Archers
www.americandisabledarchers.com

ActiveAmp
www.activeamp.org/sports/archery.htm

United Foundation for Disabled Archers
www.uffdaclub.com

***Biathlon**

U.S.A Biathlon
www.biathlon.teamusa.org

***Boccia**

Blaze Sports of America
www.blazesports.org

Cerebral Palsy International Sports and Recreation Association
www.cpisra.org

United Cerebral Palsy www.ucp.org/ucp_channel.doc/cfm/1/15/11383/2819

***Cross Country Skiing/Nordic**

U.S. Ski and Snowboard Association www.ussa.org

U.S. Ski Team
www.uskiteam.com

Professional Ski and Snowboard Instructors of America / American Association of Snowboard Instructors (PSIA/AASI)
www.thesnowpros.org

Wood River Ability Program
www.woodriverabilityprogram.org

***Curling**

U.S.A Curling
www.usacurl.org

Wheelchair Curling
www.wheelchaircurling.com

***Cycling**

U.S. Paralympics
www.usparalympics.org

Union Cycliste Internationale
www.uci.ch

U.S. Handcycling
<http://www.ushandcycling.org/2010>

International Blind Sports Federation – Cycling Page
www.ibsa.es/eng/deportes/tandemcycling/presentacion.htm

Electric Wheelchair Hockey

U.S. Electric Wheelchair Hockey Association
www.powerhockey.com

*Equestrian

United States Equestrian Federation Inc.
www.usef.org

North American Riding for the Handicapped Association
www.narha.org

*Fencing

U.S. Fencing Association
www.usfencing.org

Wheelchair Fencer
www.wheelchairfencer.org

Fishing

Fishing Has No Boundaries, Inc.
www.fhnbinc.org

C.A.S.T for Kids
www.castforkids.org

Turning Point
www.turningpointnation.org

*Goalball

United States Association of Blind Athletes
www.usaba.org

Golf

Play Golf America
www.playgolfamerica.com

National Alliance for Accessible Golf
www.resourcecenter.usga.org

National Amputee Golf Association
www.nagagolf.org

United States Blind Golf Association
www.usblindgolf.com

American Blind Golf
www.americanblindgolf.com

*Judo

U.S. Judo
www.usjudo.org

International Blind Sports Federation – Judo Page
www.ibsa.es/eng/deportes/judo/presentacion.htm

United States Blind Athletes Association
www.usaba.org

Kayaking and Canoeing

American Canoe Association
www.americancanoe.org

Cape Ability Outrigger Ohana Inc.
www.adaptivecanoeing.org

United States Canoe Association
www.uscanoe.com

*Powerlifting

United States Association of Blind Athletes
www.usaba.org

U.S. Disabled Powerlifting
www.disabledpowerlifting.org

Rock Climbing

Paradox Sports
www.paradoxsports.org

No Limits
www.nolimitstahoe.com

*Rowing

United States Rowing Association
www.usrowing.org

*Sailing

U.S. Sailing
www.ussailing.org

The International Association For Disabled Sailing
www.sailing.org/ifds.php

Sonar Class Association
www.sonar.org

SCUBA

Handicapped SCUBA Association
www.hsascuba.com

Diveheart
www.diveheart.org

Diving Equipment and Marketing Association
www.dema.org

*Shooting

U.S.A Shooting
www.usashooting.com

Shooting 4 Disabled
www.shooting4disabled.com

The National Rifle Association
www.nrahq.org/compete/disabled.asp

*Sitting Volleyball

U.S.A Volleyball
www.usavolleyball.org

UCO Sports and Recreation
www.ucowellnesscenter.com

*Sled Hockey

U.S.A Hockey
www.usahockey.com

Atlantic Sled Hockey League
www.atlantichockey.org/ashl.php

Northeast Sled Hockey League
www.neshl.org/icms/

Snowboarding

Professional Ski and Snowboard Instructors of America / American
of Snowboard Instructors
www.thesnowpros.org

United States of America Snowboarding Association
www.usasa.org

Adaptive Action Sports
www.adacs.org

***Soccer**

U.S. Soccer Federation
www.ussoccer.com

National Sports Center for the Disabled
www.nscd.org/programs/soccer_league.htm

Surfing

Surfers Healing
www.surfershealing.com

Association of Amputee Surfers
www.ampsurf.org

Ride A Wave
www.rideawave.org

Life Rolls On
www.liferollson.org

***Swimming**

U.S. Paralympics
www.usparalympics.org

U.S.A Swimming
www.usaswimming.org

***Table Tennis**

U.S.A Table Tennis
www.usatt.org

USATT Disabled Committee
www.midy.com/~U.S.att/parapong

***Track and Field**

U.S. Paralympics
www.usparalympics.org

Water-Skiing

U.S.A Water-Ski
www.usawaterski.org

Adaptive Aquatics
www.adaptiveaquatics.org

Abili Ski
www.abili-ski.com

U CanSki 2
www.ucanski2.com

***Wheelchair Basketball**

National Wheelchair Basketball Association
www.nwba.org

***Wheelchair Rugby**

Lakeshore Foundation
www.lakeshore.org

U.S. Quad Rugby Association
www.quadrugby.com

***Wheelchair Tennis**

U.S. Tennis Association
www.usta.com

Program Evaluation Resources

There are two primary methods for evaluating chapter events or programs - qualitative and quantitative. The method chosen depends on the goal of the evaluation and the resources available to perform the assessment. Chapters should first think about what they want to measure and consider the resources available for executing the evaluation.

Qualitative Event Evaluation

Qualitative methods are often used for more in-depth feedback on an event. Types of qualitative evaluations may include individual interviews with select participants, or a focus group (*i.e. group interview*) consisting of a few target participants. Although qualitative interviews provide invaluable interactive feedback, they can be time consuming and do not allow input from every event participant.

Quantitative Event Evaluation

Quantitative methods reach more event attendees and are less time consuming to implement. Quantitative methods include surveys. Chapters can choose to create a written survey and distribute it at the end of the event or direct participants to an online survey. Although surveys are great for obtaining numerous attendees' feedback, they usually are not as helpful in gauging the value of a participant's response.

Listed below are a few resources for evaluating your event.

Online Surveys and Event Management Sites

www.surveymonkey.com | www.zoomerang.com | www.questionpro.com

Web based survey and event planning solutions. Each has comparable "basic" plans free of charge and pricing options that increase the number of features available.

www.signup4.com | www.cvent.com

Event management websites that allows for the creation of custom registrations for a variety of events. Provides more comprehensive tools for managing events, calendars, online transactions, etc.

Other Evaluation Resources

<http://www.exhibitoronline.com/exhibitormagazine/article.asp?ID=697>

Article from Exhibitor Online that discusses strategies for creating successful post-event attendee surveys.

<https://www.signup4.net/Public/ap.aspx?EID=THEH18E>

Sample post event online evaluation form created by DSUSA for The Hartford Ski Spectacular. Utilizes the SignUp4.com event management suite.

http://www.bemidjistate.edu/students/hobson_union/images/pdf/event_evaluation_sample.pdf

Sample form to be used internally to evaluate an event.

Accounting Resources

The following resources provide information on obtaining and maintaining tax exempt status with the IRS. This information covers the components necessary to be recognized as an independent 501(c)(3) organization or as a subordinate under DSUSA. Additionally, there is information regarding annual reporting requirements and how to structure an organizational budget consistent with the IRS' form 990 and 990-EZ.

Further help with questions about applying for tax-exempt status, filing requirements, and information on exempt organizations is available through the IRS Exempt Organizations (EO).

- EO Web site: www.irs.gov/eo
- Web based training modules & mini-courses: www.stayexempt.org
- EO Customer Service: (877) 829-5500
- EO Determinations Office:
Internal Revenue Service
TE/GE, EO Determinations Office
PO Box 2508
Cincinnati, OH 45201

Tax-exempt status

There are three key components for an organization to be exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code (IRC). A not-for-profit (i.e., nonprofit) organization must be organized and operated exclusively for one or more exempt purposes.

Organized

A 501(c)(3) organization must be organized as a corporation, trust, or unincorporated association. An organization's organizing documents (articles of incorporation, trust documents, articles of association) must: limit its purposes to those described in section 501(c)(3) of the IRC; not expressly permit activities that do not further its exempt purpose(s), i.e., unrelated activities; and permanently dedicate its assets to exempt purposes.

Operated

Because a substantial portion of a 501(c)(3) organization's activities must further its exempt purpose(s), certain other activities are prohibited or restricted including, but not limited to, the following activities:

- must absolutely refrain from participating in the political campaigns of candidates for local, state, or federal office
- must restrict its lobbying activities to an insubstantial part of its total activities
- must ensure that its earnings do not inure to the benefit of any private shareholder or individual
- must not operate for the benefit of private interests such as those of its founder, the founder's family, its shareholders or persons controlled by such interests
- must not operate for the primary purpose of conducting a trade or business that is not related to its exempt purpose, such as a school's operation of a factory
- may not have purposes or activities that are illegal or violate fundamental public policy.

Exempt purpose

To be tax exempt, an organization must have one or more exempt purposes, stated in its organizing document. Section 501(c)(3) of the IRC lists the following exempt purposes:

- charitable, educational, religious, scientific, literary, fostering national or international sports competition, preventing cruelty to children or animals, and testing for public safety.

Group Exemptions & Subordinates

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization. DSUSA holds a group exemption letter and new members can become a subordinate as a benefit of chapter membership. *If a chapter chooses this benefit they do not have to go through the exemption process with the IRS.*

To qualify for a group exemption, the central organization and its subordinates must have a defined relationship. Subordinates must be:

Affiliated with the central organization; subject to the central organization's general supervision or control; and exempt under the same paragraph of IRC 501(c)(3).

As the central organization DSUSA is responsible for:

1. Ensuring that its current subordinates continue to qualify to be exempt
2. Verifying that any new subordinates are exempt
3. Updating the IRS on an annual basis of new subordinates, subordinates no longer to be included, and subordinates that have changed their names or addresses

A group exemption letter does not change the filing requirements for exempt organizations. The central organization and the subordinates must file an annual return which can be Form 990, 990-EZ or 990-N (e-postcard).

State requirements for charitable solicitations

Many states have laws regulating the solicitation of funds for charitable purposes. These statutes generally require organizations to register with a state agency before soliciting the state's residents for contributions. In addition, organizations may be required to file periodic financial reports. Organizations should contact the appropriate state agency to learn more about the requirements that may apply in their state before soliciting contributions. The National Association of Charity Officials maintains a website with contact information and links for each state. You can access it at the following address: <http://www.nasconet.org/agencies>.

Annual Returns

Exempt organizations are required to file annual returns. If an organization does not file a required return or files late, penalties may be assessed. In addition, if an organization does not file as required for three consecutive years, the law provides that it automatically loses its tax-exempt status.

The following table sets the filing parameters for 2010 and later:

<i>2010 Tax Year and later (Filed in 2011 and later)</i>	<i>Form to File</i>
Gross receipts normally \leq \$50,000 Note: Organizations eligible to file the <i>e-Postcard</i> may choose to file a full return.	990-N
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ or 990
Gross receipts \geq \$200,000, or Total assets \geq \$500,000	990

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose gross receipts are normally \$25,000 or less (in 2008-2009) must file Form 990-N, Electronic Notice (e-Postcard) for tax-exempt organizations not required to file Form 990 or 990-EZ. Before this law was enacted, these small organizations were not required to file annually with the IRS.

Form 990, 990-EZ, or 990-N must be filed by the 15th day of the 5th month after the end of your organization's accounting period. Thus, for a calendar year taxpayer, Form 990, 990-EZ, or 990-N is due May 15 of the following year. In the event you cannot meet the original deadline to file a return an extension can be requested.

Use Form 8868 to request an automatic 3-month extension of time to file Form 990, or 990-EZ and also to apply for an additional (not automatic) 3-month extension if needed. Do not apply for both the automatic 3-month extension and the additional 3-month extension at the same time. For more information, see Form 8868 at the following link: <http://www.irs.gov/pub/irs-pdf/f8868.pdf>

If an organization fails to file a required return by the due date (including any extensions of time), it must pay a penalty of \$20 a day for each day the return is late. The same penalty applies if the organization does not give all the information required on the return or does not give the correct information.

Schedule A: Public Charity Status and Public Support must accompany Form 990 or 990-EZ. In Schedule A there are two public support tests for public charities: one for organizations described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code, and one for organizations described in section 509(a)(2). Both tests measure public support over a five-year period.

Generally, the 509(a)(2) test requires that the organization receive more than one-third of its support from contributions from the general public and/or from gross receipts from activities related to its tax-exempt purposes. Under the 509(a)(2) test, an organization can receive no more than one-third of its support from gross investment income and unrelated business taxable income.

More details on the public support tests under sections 170(b)(1)(A)(vi) and 509(a)(2) are set forth in the instructions to Form 990, Schedule A. Many new organizations cannot show that they qualify as normally publicly supported as described in the Internal Revenue Code because they have not been in existence long enough. However, a new organization may qualify for an advance ruling so that it will be treated as a publicly supported organization. This allows the organization to develop an adequate support history on which to base the public support test. At the end of the advance ruling period, the organization must show that it actually met the public support test during the years within the advance ruling period.

Public Inspection

Exempt organizations must allow for public inspection and copying of their exemption applications, determination letters, and annual returns. The IRS also makes these documents available for public review.

Unrelated Business Income Tax

Even though an organization is recognized as tax exempt, it still may be liable for tax on its unrelated business income. For most organizations, an activity is an unrelated business (and subject to unrelated business income tax) if it meets three requirements:

1. It is a trade or business,
2. It is regularly carried on, and
3. It is not substantially related to furthering the exempt purpose of the organization.

An exempt organization that has \$1,000 or more of gross income from an unrelated business must file Form 990-T. An organization must pay estimated tax if it expects its tax for the year to be \$500 or more. An example of an unrelated business would be a gift shop at a museum. The obligation to file Form 990-T is in addition to the obligation to file the annual information return, Form 990 or 990-EZ. Each organization must file a separate Form 990-T.

Sample Budget

The following information and sample budget (pages 31 & 32) are tools that can be used to project the revenue and expenses associated with your organization's operations for your coming fiscal year. Categories and classifications utilized in the sample budget are consistent with the IRS' Form 990 and Form 990-EZ. A working template is available online at www.dsusa.org.

Income

Income is generally first divided into categories determined by how your organization earned the income. The two categories are earned income and contributed income.

Earned income is the result of revenue generated from services provided or goods sold. The event fee paid by a participant in a ski clinic is an example of earned income. The participant is directly receiving a service or a good for the amount paid.

Contributed income is the result of revenue voluntarily given without receiving an equal value in exchange. Possible sources of contributed income include membership fees, grants or a donation from an entity. The \$200 donation by an individual during your annual fundraising drive is an example of contributed income.

Contributed income can be further divided into restricted and unrestricted categories. The IRS provides guidance on what is restricted income and what is unrestricted income. For further information on how to handle this topic, please contact the DSUSA accounting office or consult www.irs.gov.

Expenses

Expenses are broken into commonly used categories (i.e. Programs, Payroll, Travel, etc.). Within each category are related expense lines such as Salary, Lodging, Office Supplies, etc. These lines tell you how your funds were spent. Expense lines are examples of common expenses, but you should not limit or restrict your organization to the lines given in our sample budget.

Programming, fundraising and administration are the basic classifications utilized by the IRS. When filling out Form 990 you will need to allocate your expenses into the appropriate classification. Breaking down expenses by classification when budgeting and recording your expenses will assist you when completing your tax return.

The programming classification contains expenses for the programs your organization conducts. Fundraising and administration also follow the same logical delineation. It is generally accepted that the highest percentage of your total expenses should be for programming. Industry standards recommend that a minimum of 85% of expenses be spent on programming. Percentages by classification are listed at the end of the sample budget; they are for demonstration purposes only.

In-Kind

In-kind donations of goods or services to your organization must be recognized as income at fair market value. An example of donated goods would be if a local sporting goods store donates a set of golf clubs to your organization you will need to record the donation under Corporate (In-Kind) income at the established sales price for the golf clubs. You will also need to record the same amount as an in-kind sports supplies expense to balance the transaction.

An example of donated services would be if a local accountant is providing professional services to you pro bono. This donation needs to be recorded as individual (in-kind) income. To balance the transaction the expense needs to be recorded as in-kind labor. The hourly rate is dependent upon whether or not the service is within the donor's area of expertise. For example an accountant providing accounting services is recorded at the prevailing rate for an accountant, but if the same accountant is conducting a ski lesson the donated service is recorded at the hourly minimum wage.

Please note that in-kind income and in-kind expenses should balance each other out for a net gain of zero. They do not affect net income, but they do more accurately reflect the actual cost of conducting the business of your organization. The only exception to this is when it is the donation of an asset such as a vehicle.

Sample Budget

October 1, 2009 through September 30, 2010

Income	Total
Program Service Revenue	
Event Registrations	44,000.00
Merchandise	1,900.00
Total Program Service Revenue	45,900.00
Contributed Income	
Memberships	2,500.00
Indirect Support (CFC/State Campaigns)	5,500.00
Individual Donations	20,500.00
Corp Contributions	80,000.00
Total Contributed Income	108,500.00
Grants	
Foundation Grants (Restricted)	100,000.00
Govt Grants (Restricted)	65,000.00
Total Grants	165,000.00
Investment Income	
Interest/Dividend	1,000.00
Total Investment Income	1,000.00
Total Income	320,400.00

Expense	Total	Expense Classifications		
		Programming	Fundraising	Administration
Program Expenses				
Contract Labor	10,000.00	10,000.00		
Event Fees Paid	20,000.00	20,000.00		
Facilities Rental	20,000.00	15,000.00	5,000.00	
Sports Supplies	10,000.00	10,000.00		
Stipends/Athlete Training	9,000.00	9,000.00		
Total Program Expenses	69,000.00	64,000.00	5,000.00	0.00
Payroll Expenses				
Salaries	110,000.00	88,000.00	11,000.00	11,000.00
Payroll Taxes	9,450.00	5,670.00	945.00	2,835.00
Health Insurance	20,000.00	12,000.00	2,000.00	6,000.00
Total Payroll Expenses	139,450.00	105,670.00	13,945.00	19,835.00
Travel Expenses				
Air Travel	10,000.00	10,000.00		
Auto Rental	5,000.00	5,000.00		
Ground Transportation	2,500.00	2,500.00		
Lodging	7,000.00	7,000.00		
Meals & Per Diem	11,000.00	2,450.00	7,500.00	1,050.00
Mileage Reimbursement/Gas	1,500.00	1,500.00		
Tolls/Parking	500.00	500.00		
Vehicle Expenses - Other	500.00	500.00		
Total Travel Expenses	38,000.00	29,450.00	7,500.00	1,050.00

Sample Budget

October 1, 2009 through September 30, 2010

Expense (continued)	Total	Expense Classifications		
		Programming	Fundraising	Administration
PR/Marketing Expenses				
Publicity & Advertising	2,900.00	1,740.00	290.00	870.00
Awards & Trophies	500.00		500.00	
Photography/Video/Clipping	500.00	250.00	250.00	
Printing & Reproduction	10,000.00	3,000.00	5,000.00	2,000.00
Postage & Delivery	8,000.00	2,400.00	4,000.00	1,600.00
Promotional Items	1,000.00	300.00	500.00	200.00
Publications & Circulars	1,000.00	500.00	500.00	
Total PR/Marketing Expenses	23,900.00	8,190.00	11,040.00	4,670.00
Admin/Corporate Expenses				
Computers & Software	3,000.00	1,800.00	600.00	600.00
Accounting & Legal Fees	10,000.00			10,000.00
Bank Fees	300.00			300.00
Taxes & Licenses	1,500.00			1,500.00
Filing Fees/Late Fees	250.00			250.00
Dues & Subscriptions	500.00	500.00		
Equipment Rental	4,000.00	2,400.00		1,600.00
Insurance	7,500.00	4,500.00		3,000.00
Maintenance & Repairs	1,000.00			1,000.00
Office Supplies	2,500.00	1,000.00	500.00	1,000.00
Professional Development	500.00			500.00
Rent	12,000.00	4,800.00	2,400.00	4,800.00
Telephone	5,000.00	2,000.00	1,000.00	2,000.00
Internet/Online Services	1,500.00	600.00	300.00	600.00
Miscellaneous	500.00			500.00
Total Admin/Corporate Expenses	50,050.00	17,600.00	4,800.00	27,650.00
Total Ordinary Expense	320,400.00	224,910.00	42,285.00	53,205.00
Other Income/Expense				
In-Kind Contributions				
Individual (In-Kind)	8,000.00			
Corporate (In-Kind)	15,500.00			
Total In-Kind Contributions	23,500.00			
In-Kind Expenses				
In Kind Labor	3,000.00	3,000.00		
In Kind Meals	1,500.00	1,500.00		
In Kind Sports Supplies	5,000.00	5,000.00		
In Kind Athlete Training	500.00	500.00		
In Kind Equipment Rental	4,000.00	4,000.00		
In Kind Facility	10,000.00	10,000.00		
In Kind Lodging	2,500.00	2,500.00		
Total In-Kind Expenses	23,500.00	23,500.00	0.00	0.00
Net Other Income/Expense	0.00			
Total Expenses	343,900.00	248,410.00	42,285.00	53,205.00
Net Income	0.00			
Percent of Total Expenses		72%	12%	15%

DISABLED SPORTS USA

