**Division Dues Carry-Over Policy and Appropriate Use of Division Funds**

On January 1st, each Division is allocated dues for active Division members. The current allocation, as specified by the Board of Directors, is $10 per Division member. The Division membership data as of August 31 of each year determines the amount of the allocation that will be made on January 1 of the following year. For example, if on August 31st a Division has 729 members, the allocation that will be put into the Division account on January 1 will be $7,290 (729 x $10).

A minimum of $1,000 will be allocated for those Divisions whose membership is smaller than 100 members on August 31st. For example, if a Division has 71 members on August 31st, their allocation will be $1000.

In addition to the dues allocation from the Society, Divisions can carry forward, or rollover, some of the unspent money left in their account from the previous year. However, there is a limit to the amount that can be carried over and if the leftover funds exceed the limit, the Division will forfeit those funds. Each Division should plan carefully so that they are not in the position of forfeiting funds.

**Carry-over rule:** the ACerS Constitution states that no Division can carry forward more than the amount of the coming year’s dues credit. This means that if the 2016 membership dues credit is $5000 (based on 500 members on August 31st), then the maximum amount that can carry forward from remaining 2016 funds is $5000, for a grand total on January 1, 2017 of $10,000.

Take three other examples based on $5000 in membership dues:

1. Assume that your Division has $7500 left in 2016. You spend $4000 on comp registrations for MS&T’16. Your balance on 12-31-16 is $3,500. You can carry forward all $3,500 since it is less than your 2017 dues credit of $5,000.

2. Assume that your Division has $2000 remaining in 2016. You can spend all or more of this balance before December 31, 2016, or you can choose to save it, since it will all carry forward to 2017.

3. Assume that your Division has $7500 remaining in 2016. You do not have further expense items in 2016. $5000 is carried over to 2017, and $2500 is forfeited.

One other helpful note about division funds: Society allocated Division Funds are accounted for separately from any funds raised externally by a Division, and such externally raised funds shall be exempt from any imposed maxima on the Society allocated Division Funds.

**Appropriate and inappropriate uses of Division money (from the ACerS Constitution)**

Division Funds are designed to strengthen the Division's plans for programming, membership and needs of their membership. The following outlines the rules for the use of these Division Funds recognizing that all allowed uses and all prohibited uses are not listed.

a. The Funds should be used in ways to support the purpose and strategic plan of ACerS.

b. Typical uses of the Division Funds by the Divisions are:
   1) Planning, including strategic planning
   2) Programming development, including invited speakers' honoraria and expenses
   3) Promotion activities such as newsletters, mailings, postage, & membership drives
   4) Student member assistance
   5) Publications
6) “Out of pocket” expenses of Division Officers attending non-technical meetings such as those for Division planning.

c. Funds may not be used for:
   1) Any purpose which violates local, state or federal laws
   2) Any purpose which is prohibited by the ACerS constitution or BOD established policies
   3) Open ended obligations (Requests should be for specific amounts for specific activities)
   4) Division officers “out of pocket” expenses attending technical meetings

Contact Erica Zimmerman, ACerS Staff Member Engagement Manager, ezimmerman@ceramics.org if you have questions.