

2019 PRIVATE ORGANIZATION GUIDE

IN COMPLIANCE WITH AFI 34-223



THIS BOOKLET PROVIDES
INFORMATION AND SAMPLE
DOCUMENTS FOR ORGANIZATIONS
TO BECOME OFFICIALLY RECOGNIZED
PRIVATE ORGANIZATIONS (POS)
ON AIR FORCE INSTALLATIONS

USAF
SERVICES
Combat Support & Community Service

TABLE OF CONTENTS

	<u>PAGE</u>
DEFINITION/AUTHORITY	2-3
OVERSIGHT	4-5
ESTABLISHING A PRIVATE ORGANIZATION	6-7
OPERATING POLICIES	8-12
LOGISTICAL SUPPORT	13
DISSOLUTION	14
ATTACHMENT 1 - Sample Constitution & By-Laws	15-16
ATTACHMENT 2 - Sample Budget	17
ATTACHMENT 3 - Sample Statement of Cash Position	18
ATTACHMENT 4 - Sample Balance Sheet	19
ATTACHMENT 5 - Sample Income & Expense Statement (Cash)	20
ATTACHMENT 6 - Sample Income & Expense Statement (Accrual)	21

OPR: Ms. Cathy Edmonds
HQ Air Force Services Center
Commercial: 210-395-7778
DSN 969-7778

DEFINITION/AUTHORITY

- This guide provides information and sample documents for organizations wanting to become officially recognized Private Organizations (POs) on Air Force installations. It also provides guidance with regard to unit unofficial activities and unofficial activities/organizations.
- POs are self-sustaining special interest groups, set up by individuals acting exclusively outside the scope of any official capacity as members of the Air Force or Federal Government, to include civilians, contractors, Air Reserve and Air National Guard members.
- They operate on Air Force installations with the written consent of the Installation Commander.
- POs are non-Federal entities and are to be treated as such. Accordingly, they are not Nonappropriated fund (NAF) instrumentalities as defined in AFMAN 34- 201, *Use of Nonappropriated Funds*, nor are they entitled to the sovereign immunities and privileges given to NAF instrumentalities or the Air Force.
- Personal and professional participation in POs is governed by DoD 5500.07-R, *Joint Ethics Regulation*.
- POs may consist of service members and/or their families; however, they are not considered “for us, by us” fundraising entities within the meaning of JER Section 3-210(a) (6).
- **Service members may not perform activities for POs while in an official duty status.**
- A’s official communication support will be limited.
- Unofficial unit-affiliated activities (e.g., coffee funds, water funds, sunshine funds are not considered POs, unless current assets (cash, receivables and investments) exceed a monthly average of \$1,000 over a three (3)-month period. On-hand inventory is not included in current asset calculations. Activities which exceed the asset limit (\$1,000) must become a recognized PO, discontinue operations, or reduce its current assets below the \$1,000 threshold.
- Unofficial unit activities/unofficial activities/organizations may temporarily exceed the asset limit (\$1,000) for a time period not to exceed six (6)-months; if the substantial majority (more than 75%) of assets will be expended on an upcoming large unit event such as a holiday party, military ball, etc.
- The \$1,000 average monthly limit may be increased by \$100 for every 50 unit members over 300 members, to a maximum of \$5,000 monthly average. **(T-3)**
- Unofficial unit activities, although encouraged to do so, but are not required to implement financial management tools (budgets/financial statements/audits). At a minimum, unit unofficial activities will implement the following financial controls:
 - Maintain a two (2)-person accountability system for all cash transactions.
 - Submit a basic annual financial report to unit commander detailing income and expenditures throughout the year.
- Unit Commanders must weigh the pros and cons of transitioning their unit unofficial activity into a Private Organization. As a general rule, unit unofficial activities’ fundraising efforts are considered “by us for us” fundraising within the meaning of JER Section 3-210. As such

commanders may advertise and support their fundraising efforts through the use of official communication systems (to unit members) and by allowing unit personnel to support such efforts while in duty (but not to interfere with the mission) status. On the other hand, unit unofficial activities may not solicit gifts from outside sources or engage in off-base fundraising.

- Lastly there are occasions where an “unofficial activity/organization” may exist, for example a group that does not meet the criteria to become a PO nor is part of a single unit such as the TOP 3 or CGO Group. These are examples only, there may be other types of groups meeting the “unofficial activity/organization” definition. As such these groups must receive appropriate fundraising approval by the installation commander or designee, the same as a PO.
- AFI 34-223, *Private Organization Program*, is the governing policy for establishing POs, unit unofficial activities and unofficial activities and contains guidance on their operation. Compliance with this AFI is mandatory.

OVERSIGHT

HQ USAF Directorate of Services (USAF/A1S):

- Makes, issues, and monitors Air Force policy.

The Air Force Services Center (AFSVC) Commander's Action Group:

- Issues implementing procedures and guidance.

AFSVC, Directorate of Services, Installation Support Division (AFSVC-SVI) and bases:

- Implements Air Force policy and guidance.

Installation Commanders:

- Authorize POs to operate on their installations.
- Installation Commanders provide limited supervision over POs. Their control lies in the power to authorize and withdraw authorization for these organizations to operate on the installation. They ensure compliance with the requirements of this instruction, but do not control or dictate internal activities or structure of POs.
- Will ensure background checks are completed for employees and volunteers of PO who have contact with children under the age of 18 in Department of Defense (DoD) - operated programs used to supplement or expand childcare or youth services, according to DoDI 1402.05, *Background Checks on Individuals in DoD Child Care Services Programs*
- Provides oversight to ensure compliance with AF policy.
- Provides limited supervision.
- Ensures oversight of unofficial activities/organizations.
- Authorizes use of installation name for PO, cannot be delegated.
- Withdraws authorization to operate.
 - When no longer making a positive contribution to the installation.
 - If the PO prejudices or discredits the United States Government, conflicts with government activities, and for other appropriate reasons and just cause.
 - For not complying with the requirements of AFI 34-223 or other applicable directives.

Force Support Squadron (FSS) Commanders/Civilian Leaders (FSS/CC/CD):

- Monitors installation POs and unofficial activities/organizations.
- Ensures membership provisions and startup justification continue to apply.
- Advise the installation commander on PO changes, to include a recommendation to revoke or continue permission to operate.

Force Support Resource Manager or Resource Management Flight Chief:

- Maintains a file on each installation PO.
- Annually reviews the PO's folder to ensure financial statements, documents, records, and other information as required this Instruction and the PO guide are in order.
- As a minimum, files must contain:
 - Constitution and bylaws (example at Atch 1).
 - Revalidation letters showing dates of review.
 - Financial statements/reviews, audit reports (Atch 2).
 - Minutes of meetings.
 - Proof of required insurance or appropriate waiver.
 - Current list of officers and points of contact.
 - Tax exempt approval from the IRS (if applicable).
 - Approved waivers and other documents required by AFSVC/SVI and/or Installation Commander.

ESTABLISHING A PO

- A PO must submit written constitution, by-laws and other similar documents, through the FSS Resource Management/Resource Management Flight Chief, FSS/CC/CD and installation Staff Judge Advocate for consideration by the Installation Commander. DoD personnel may not be on official duty time when developing constitutions, bylaws, or similar documents in support of PO activities.
- Unit Commanders must weigh the pros and cons of transitioning their unofficial activity to a PO. As a general rule, unofficial activities' fundraising efforts are considered "by us, for us" fundraising within the meaning of the JER Section 3-210. As such commanders may advertise and support their fundraising efforts through the use of official communication systems (to unit members only) and by allowing unit personnel to support such efforts while in duty (but not to interfere with the mission) status. On the other hand, unofficial activities are still Federal entities and may not solicit gifts from outside sources or engage in off-base fundraising.
 - The constitution, bylaws, or similar submitted by a PO documents must:
 - Address the nature, function, objectives, membership eligibility, and sources of income of the PO.
 - Include certification that PO members were notified and understand their personal financial liability for obligations of the PO, as provided by law.
 - Describe the responsibilities of the PO officers and their roles in asset accountability, and financial and operational management.
 - Provide specific guidance on disposition of residual assets upon dissolution. Note: A PO may dispose of its assets only in the manner outlined in its constitution, bylaws, or similar documentation. If the proper provisions exist, a PO may give residual assets to the Air Force or a NAF Instrumentality in accordance with Air Force Instructions 51-601, *Gifts to the Department of the Air Force*, and AFMAN 34-201. Neither Appropriated Fund activities nor NAF Instrumentalities may claim the assets of, or make or assume any obligation for, a PO except those that may arise from a valid contract between them.
- DoD personnel acting in an official capacity may not execute such constitutions, bylaws, or similar documents or submit for approval.
- The organization's request for certification must be resubmitted for review and approval every two years or when there is a change in the purpose, function, or membership eligibility of the PO, whichever comes first and must be reviewed by the installation Staff Judge Advocate.
- Liability insurance waivers must be reviewed annually.

- PO leadership must provide the contact information for a primary and alternate local representative for the organization, since POs are local in nature (most often their membership is formed by Airmen and family members attached to the installation) and they must remain accountable to the Installation Commander.

OPERATING POLICIES

- To prevent the appearance of an official sanction or support by the DoD.
- POs activities may not use the seals, logos, or insignia of the DoD or any DoD Component, DoD organizational unit, or DoD installation on organizational letterhead, correspondence, titles, or in association with organization programs, locations or activities.
- POs may not use the name (material parts of the name) of any Air Force NAFI, e.g. Morale, Welfare, and Recreation (MWR) Fund or Lodging Fund.
- POs operating on DoD installations may use the name or abbreviation of the DoD, an AF organizational unit, or installation in its name provided that the status as a PO is apparent and unambiguous and there is no appearance of official sanction or support by the DoD. The following applies:
 - POs must have written approval from the installation commander before using the name or abbreviation of the installation or organizational unit. Requests for use of the DoD or AF name or abbreviation, must be routed through the Air Force Services Center (AFSVC) Installation Support Directorate (AFSVC/SVI) for action.
 - Any use of the name or abbreviation of an AF organization unit or installation must not mislead members of the public to assume a PO is an organizational unit of the Air Force.
 - POs must prominently display the following disclaimer on all print and electronic media mentioning the PO's name confirming that the PO is not part of the DoD: **"THIS IS A PRIVATE ORGANIZATION. IT IS NOT A PART OF THE DEPARTMENT OF DEFENSE OR ANY OF ITS COMPONENTS AND IT HAS NO GOVERNMENTAL STATUS"**.
- POs may not discriminate in hiring practices or membership policies on the basis of age, race, religion, color, national origin, disability, ethnic group, or gender (including pregnancy, gender identity and sexual orientation). Anyone who suspects unlawful discrimination by POs should contact the local Equal Employment Opportunity Counselor and follow the procedures in AFI 36-2706, *Equal Opportunity Program Military and Civilian*. See additional guidance in AFI 34-223, *Private Organization Program*, paragraph 10.2.
- POs may not haze or harass (either physically or mentally) as part of their initiation rites.
- POs must be self-sustaining, primarily through dues, contributions, service charges, fees, or special assessments of its members. There will be no financial assistance to a PO or unofficial or unit unofficial activity from a NAFI in the form of contributions, repairs, services, dividends, or donations of money or other assets.

- POs, unit unofficial activities and unofficial activities/organizations must properly plan and adequately control the money aspects of their goals and objectives, including cash and other assets
- Income must not accrue to individual members except through wages and salaries for PO employees or other payment for services rendered to the PO or military community.
- POs must use budgets and financial statements as financial management tools.
- The budget details financial plans for annual operations. It includes projected activities (income and expense) and capital purchases (equipment and property). The budget establishes financial objectives to generate sufficient income to offset planned expenses. Comparing actual results with the budget helps indicate management performance.
- POs must prepare an income-and-expense statement, either on an accrual or cash basis. The income and expense statement reflects monetary events that have occurred during a given period.
- POs must also prepare a balance sheet that accounts for total assets, liabilities and net worth (equity) of the PO's financial condition on a given date.
- POs with certain levels of gross annual revenue must undergo audits and financial reviews at the PO's own expense:
 - Certified Public Accountants perform annual audits of POs with gross annual revenues of \$250,000 or more. Use of a Certified Government Financial Manager is permitted in overseas locations when the Resource Management Flight Chief documents that a Certified Public Accountant is not available.
 - Accountants (Certified Public Accountant not required) perform annual financial reviews of POs with gross annual revenues of \$100,000, but less than \$250,000. Accountants conduct these reviews and provide written verification of the accounting data and other relevant information.
 - POs that have gross annual revenues of less than \$100,000, but more than \$5,000, normally are not required to conduct an independent audit or financial review. However, such POs must provide an annual financial statement to the Force Support Resource Manager/Resource Manager Flight Chief no later than 20 days following the end of the PO's fiscal year.
 - If there are signs of fraud or other improprieties, regardless of the amount of revenue, the FSS/CC/CD advises the Installation Commander. The Installation Commander should request an audit from the Air Force Audit Agency, which may schedule the review within available resources.
 - The audit (which generally provides more detailed information) and the financial review must verify the PO has:
 - A uniform system of accounting.
 - Consolidated reports of the accounting system into meaningful summaries.
 - Identified areas of weakness and plan(s) for corrective action.

- POs must implement internal control procedures that ensure:
 - Adequate segregation of duties.
 - Proper procedures for authorizations.
 - Adequate documents and records.
 - Physical control over assets and records.
 - Independent checks on performance.
- POs and unit unofficial activities and unofficial activities/organizations will not engage in activities that duplicate or compete with AAFES or FSS NAF Instrumentalities.
- POs, unit unofficial activities, and unofficial activities/organizations will not operate amusement or slot machines, or, lotteries, raffles or any other games of chance, or other gambling activities (except as authorized in AFI 34-223, paragraph 10.20); nor will they engage in frequent or continuous resale activities either directly or through third parties or in their media (e.g., newsletters, handouts, posters, special-order brochures, websites, etc.).
 - The prohibition against frequent or continuous resale activities does not preclude collective purchasing and sharing of purchased items by members of the POs or unofficial/unit unofficial activities/organizations so long as there is no actual resale.
- “Resale” is defined as the sales of items or services at a markup intended to generate cash in excess of that needed to pay expenses; cash generated from rounding up costs to a sales price to make a sales price more convenient to the customer does not constitute resale.
- The Installation Commander or designee, per AFI 34-223, para 5.4., approves PO continuous thrift shop sales operations and occasional on-installation events for fundraising purposes (e.g., bake sales, dances, carnivals, car washes, or similar functions) which the PO conducts directly or indirectly through a third party.
 - Unit commanders may approve *unit unofficial activity* fundraisers on the installation within the unit, and only for the unit’s personnel. Fundraising outside the unit requires Installation Commander or designee approval.
 - Occasional fundraising is defined as not more than three per calendar quarter. The length of a fundraising event is fact dependent. For example a community theater performance might only last a single night; whereas cookie and candy sales might last for three days over a holiday weekend.
 - The occasional sales limitation for funding does not apply to unit unofficial activity or PO sales of Air Force School or unit souvenirs, memorabilia to members of the school or unit involved. This is contingent on the Army and Air Force Exchange Services or FSS resale activities electing not to provide this service and the PO chartering documentation authorizing resale under these circumstances. Nor does it apply to POs sales conducted through a

concessionaire contract with the installation FSS /MWR programs at Open Houses/Air Shows and similar events.

- POs may conduct fundraising events off the installation so long as it is clear to members of the public that the organization not representing the installation or the Air Force. POs should consult the FSS PO POC and the local Judge Advocate before engaging in off installation fundraising.
- POs and unit unofficial activities may not make direct solicitations for donations to from non-members on base.
- POs and unofficial activities may not directly solicit cash donations for their organizations on base.
- POs and unit unofficial activities operating on AF installations are prohibited from engaging in any conduct, which has the effect of advertising for, making referrals to, or encouraging use of any commercial business concerns. The only exception to this policy is when a PO conducts an approved fundraising event through a third-party (e.g., the spouses' club conducts an art sale as an approved fundraiser and contracts with the art dealer (third party) to provide artwork to be sold).
- POs will not sell or serve alcoholic beverages on Air Force installations. EXCEPTION: At the discretion of the installation commander, NAF Instrumentalities (NAFI) –operated by MWR programs, may secure the aid of volunteers or persons providing gratuitous services to assist in the sale MWR procured alcoholic beverages. NAFI MWR programs may also enter into a contract with the unit unofficial activity (such as a booster clubs) or installation POs to provide qualified (Dram Shop Trained as outlined in AFI 34-219. *Alcoholic Beverage Program*) personnel to assist in selling alcoholic beverages at MWR events for a fee. Fees paid to military unit unofficial activities or POs are deposited into the appropriate accounts; units will not require Airmen to participate in the event.
 - Alcoholic beverages may be consumed and shared among legal drinking age members of the PO and their legal age guests in a Potluck fashion as PO social (non-business) events.
 - This may also apply to events such as open houses/air shows and other special installation events.
- POs must have liability insurance unless the Installation Commander or designee waives the requirement. Insurance should be required unless the activities of the PO are such that the risk of liability is negligible.
- PO members must be made aware that they are jointly and severally liable for the obligations of the PO. The absence of liability insurance places their personal assets immediately at risk in the event of PO liability. Insurance waivers must be reevaluated annually.
- The PO should consider bonding for its treasurer. The treasurer is in a sensitive position, especially if handling and controlling large amounts of cash.

- POs and unit unofficial activities must comply with all applicable federal, state, local, and foreign laws governing like civilian activities. Some POs may qualify for tax-exempt status. It is the responsibility of the PO to obtain proper tax-exempt information and forms through the regional Internal Revenue Service office and the state taxing authority.
- PO officers and members must report any signs of fraud or other improprieties to the FSS Commander/Director.
- POs officer and member and unofficial activities' actions must not prejudice or discredit the United States Government or conflict with governmental activities.
- POs will not provide on-base advertising in exchange for gifts and donations (this does not preclude a PO from acknowledging a gift or donation by letter or during an on-base event or ceremony attended primarily by PO members).
- In accordance with AFI 34-108, *Commercial Sponsorship and Sale of Advertising*, commercial sponsorship is not authorized to support PO, unit unofficial activities (such as social funds) or unofficial activities/organizations. These entities are not authorized to partner with a MWR, programs to gain access to sponsorship benefits.
- POs and unit unofficial activities are prohibited from actions which might make it appear that the installation is endorsing or giving special treatment to the donors involved.
- POs and unit unofficial activities may accept gifts and donations from outside sources. Unit unofficial activities will not solicit gifts.
- POs and unit unofficial activities are prohibited from actions which might make it appear that the installation is endorsing or giving special treatment to the donors involved.
- Fundraising raffles may be conducted on an Air Force installation by those POs that are composed primarily of DoD personnel or their family members. Such raffle provide a means of extending needed services or other assistance to members of the DoD family, but failure to strictly follow the provisions provided in AFI 34-223, para, 10.20 -10.20.7, could result in raffles violating JER 2-302. Unit unofficial activities are **not** authorized to conduct raffles. Raffles **must not** be conducted by military members or civilian employees during their duty time. Military **may not** conduct raffles while in uniform.

LOGISTICAL SUPPORT

- POs must furnish their own equipment, supplies, and other materials. Newly elected PO officers must consult with FSS Resource Manager for guidance and training on local base requirements and procedures because:
- POs generally do not get either Appropriated or Nonappropriated support except where specifically identified in AFI 34-223.
 - POs may be provided space for meetings of reasonable duration and frequency subject to the following:
 - POs must reimburse for services (to include utilities) when a PO on an other-than-occasional basis uses a facility or space in a facility unless a separate directive or instruction authorizes non-reimbursable support. Thrift Shops operated by Wives Clubs are exempted from this requirement to pay utilities.
 - POs must reimburse for any additional costs incurred by the Air Force resulting from such use, e.g., incremental increases in maintenance and janitorial expenses.
- The use of government equipment and systems for other than official purposes is extremely limited, Government communications systems (e.g., weekly upcoming events email from the installation Public Affairs Office) may be used to inform Airmen of PO events of possible interest to the unit and its families (e.g. regular meeting of the unit-affiliated spouses' club). Official communication systems should not be used to advertise PO fundraisers (and membership) events unless the primary purpose of the communication is for other than support of the PO's efforts, but rather to notify unit Airmen of a local event of possible interest (e.g. lunchtime sale of food in a public area adjacent to the unit's geographic footprint).

DISSOLUTION OF A PRIVATE ORGANIZATION

- When a PO decides to dissolve or shut down, it must:
 - Use its funds to satisfy any outstanding debts, liabilities, or obligations.
 - Dispose of the residual balance as decided by the PO membership.
 - Notify the FSS Commander/Director of the intent to dissolve the PO and prepare a time-phased action plan to do so.

ATTACHMENT 1

SAMPLE FORMAT

CONSTITUTION AND BYLAWS

Constitution (Organization Title)

Article 1 Name and Purpose

(NOTE: The name, seal, insignia, or other identifying device of the Department of Defense or acronym 'DOD', a DOD component (military service), a NAFLI, the local installation, local military unit, or any other name, abbreviation, seal, logo, insignia, or the like used by DOD or any DOD component, its programs, locations or activities, will not be used in the POs title or letter head)

Article 2 General Provisions

(Include the following paragraphs as separate sections of Article 2 as appropriate)

Section

The (organization) operates on a military base only with the consent of the installation commander. Operation is contingent on compliance with the requirements and conditions of all applicable Air Force regulations.

Section

The membership (is) (is not) liable under the laws of (name of state or other jurisdiction in which the PO is organized) for organizational debts in the event the organization's assets are insufficient to discharge liabilities.

Article 3 Officers and Governing Body

Article 4 Membership or Patronage

(Include membership eligibility (should be primarily limited to members of the DOD community).)

Article 5 Method of Financing

(Include all proposed sources of income)

Article 6

Activities

Article 7
Meetings and Quorums

Article 8
Adoption and Amendments
(Include “subject to final review by the installation commander.”)

Article 9
Dissolution
(Include the following paragraph as a separate section of Article 9)

Section

In case of dissolution of the organization, funds in the treasury at the time will be used to satisfy any outstanding debts, liabilities, or obligations. The balance of the assets will be disposed of as determined by the membership.

Article 10
Insurance
(Required)

SAMPLE BYLAWS

Article 1
Duties of Officers

Article 2
Election and Voting

Article 3
Dues and Fees

Article 4
Standing Committees

Article 5
Finances and Taxes

Article 6
Insurance Coverage

Article 7
Awards/Gifts

ATTACHMENT 2

Officers' Spouses' Club Proposed Budget For the Month of September, 2012

Income

	Prior Year Actual	This Year Budget	Next Year Budget
Membership Dues	\$ 8,000	\$ 8,200	\$ 10,000
Savings Account interest	360	320	360
Ways & Means			
Art Auction	1,500	2,000	2,100
Bazaar	3,300	4,000	4,200
Christmas Ball	2,880	3,000	3,200
Luncheons/Dinners	2,400	2,880	3,000
Special Fund Raiser	13,000	13,000	13,000
Other	0	200	50
Thrift Shop	24,000	23,000	24,000
Tours	7,000	5,000	0
Misc.	20	50	50
Total Income & Receipts	\$62,460	\$61,650	\$59,960

Expenses

Ways & Means			
Art Auction	\$ 1,100	\$ 1,500	\$ 1,600
Bazaar	2,800	3,500	3,600
Christmas Ball	2,500	2,700	2,900
Luncheons/Dinners	2,000	2,300	2,400
Special Fund Raiser	4,000	3,200	4,000
Other	0	80	20
Thrift Shop	19,000	18,400	19,200
Tours	6,500	4,500	0
Protocol	200	240	250
Publicity	200	240	250
Donations			
Scholarships	10,000	10,000	11,000
Air Force Village	4,000	4,000	4,200
Base Youth Center	5,000	5,000	5,100
Community Charities	400	400	500
Awards	200	210	220
Treasurer	50	55	60
Recording Secretary	50	50	60
Miscellaneous	420	600	600
Total Expenses & Distributions	\$ 58,420	\$ 56,975	\$ 55,960
Net Income (Loss)	\$ 4,040	\$ 4,675	\$ 4,000

ATTACHMENT 3

Officers' Spouses' Club
Statement of Cash Position
For the Month of September, 2012
(Cash Basis)

	This Month Ending Balance	Last Month Ending Balance	This Month Increase/(Decrease)
<u>Assets</u>			
Cash	\$ 8,100	\$ 6,880	\$ 1,220
Checking	6,600	5,620	980
Savings			
<u>Total Assets</u>	\$ 14,700	\$ 12,500	\$ 2,200

ATTACHMENT 4

Officers' Spouses' Club

Balance Sheet

For the Month of September, 2012

(Accrual Basis)

	This Month Ending Balance	Last Month Ending Balance	This Month Increase/ (Decrease)
<u>Assets</u>			
Cash	8,100	6,880	1,220
Checking	6,600	5,620	980
Savings			
Accounts Receivable	50	150	(100)
Dues	400	0	400
Art Auction	200	900	(700)
Bazaar	0	0	0
Christmas Ball	200	200	0
Luncheons/Dinners	900	600	300
Special Fund Raiser	0	0	0
Prepaid Expenses	150	150	-
Total Assets	16,600	14,500	2,100
<u>Liabilities</u>			
Accounts Payable			
Art Auction	300	150	150
Bazaar	200	700	(500)
Christmas Ball	0	0	0
Luncheons/Dinners	220	200	20
Special Fund Raiser	180	450	(270)
Other	0	0	0
Prepaid Revenues	2,600	1,000	1,600
Total Liabilities	3,500	2,500	1,000
Fund Equity (Net Worth)	13,100	12,000	1,100
Total Liabilities & Fund Equity	16,600	14,500	2,100

ATTACHMENT 5

Officers' Spouses' Club
 Monthly Income and Expense Statement
 For the Month of September, 2012
(Cash Basis)

<u>Income</u>	This Month	This Year To-Date
Membership Dues	780	5,800
Savings Account Interest	30	240
Ways & Means		
Art Auction	1,700	1,700
Bazaar	700	3,900
Christmas Ball	0	0
Luncheons/Dinners	240	2,000
Special Fund Raiser	700	8,100
Other	90	200
Thrift Shop	2,000	17,800
Tours	1,600	2,600
Misc.	-	50
Total Income & Receipts	\$ 7,840	\$ 42,390
<u>Expenses</u>		
Ways & Means		
Art Auction	\$ 1,200	\$ 1,200
Bazaar	500	3,200
Christmas Ball	0	100
Luncheons/Dinners	180	1,600
Special Fund Raiser	620	2,700
Other	30	60
Thrift Shop	1,700	14,400
Tours	0	200
Protocol	20	120
Publicity	20	120
Donations		
Scholarships	0	10,000
Air Force Village	0	3,000
Base Youth Center	1,000	3,000
Community Charities	200	200
Awards	100	100
Treasurer	10	90
Recording Secretary	10	30
Miscellaneous	50	450
Total Expenses & Distributions	\$ 5,640	\$ 40,570
Net Income (Loss)	\$ 2,200	\$ 1,820

ATTACHMENT 6

Officers' Spouses' Club
 Monthly Income and Expense Statement
 For the Month of September, 2012
(Accrual Basis)

	This Month	This Year To-Date
<u>Income</u>		
Membership Dues	680	6,000
Savings Account Interest	30	240
Ways & Means		
Art Auction	2,100	2,100
Bazaar	0	4,100
Christmas Ball	0	0
Luncheons/Dinners	240	2,080
Special Fund Raiser	1,000	9,000
Other	90	200
Thrift Shop	2,000	17,800
Tours	0	0
Misc.	-	50
Total Income & Receipts	\$ 6,140	\$ 41,570
<u>Expenses</u>		
Ways & Means		
Art Auction	\$ 1,350	\$ 1,500
Bazaar	0	3,400
Christmas Ball	0	100
Luncheons/Dinners	200	1,600
Special Fund Raiser	350	2,800
Other	30	60
Thrift Shop	1,700	14,400
Tours	0	200
Protocol	20	120
Publicity	20	120
Donations		
Scholarships	0	10,000
Air Force Village	0	3,000
Base Youth Center	1,000	3,000
Community Charities	200	200
Awards	100	100
Treasurer	10	90
Recording Secretary	10	30
Miscellaneous	50	450
Total Expenses & Distributions	\$ 5,040	\$ 41,170
Net Income (Loss)	\$ 1,100	\$ 400