

# 2003 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

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## DEFINITION/AUTHORITY

*This booklet provides information and sample documents for organizations wanting to become officially recognized Private Organizations (PO's) on Air Force installations*

PO's are self-sustaining, special interest groups set up by people acting exclusively outside the scope of any official capacity as officers, employees, or agents of the federal government. PO's are not Federal entities and are not to be treated as such

They are not Nonappropriated Fund (NAF) instrumentalities, nor are they entitled to the sovereign immunities and privileges enjoyed by NAFIs or the Air Force

They operate on Air Force installations with the written consent of the installation commander

Unofficial activities/organizations are small groups of individuals which are not required to be formally established as PO's because their current assets (including cash, investments, inventory, and receivables) do not exceed a monthly average of \$1,000 over a 3-month period

AFI 34-223, Private Organization Program, is the governing policy for establishing PO's and contains guidance on their operation. Compliance with this publication is mandatory

## OVERSIGHT

- HQ USAF/ILV makes, issues, and monitors Air Force policy
- HQ AFSVA issues implementing procedures and guidance
- MAJCOMS and bases implement the policy and guidance
- Installation commander authorizes PO's to operate on their installations
  - Provide oversight to ensure compliance with AF policy
  - Provide limited supervision
  - Ensure oversight of unofficial activities/organizations
- Services Commanders/Division Chiefs monitor installation PO's and unofficial activities/organizations

## INSTALLATION COMMANDER RESPONSIBILITIES

- Authorizes PO's to operate on the installation
  - Only those which make a positive contribution in terms of morale and service
- Ensure compliance with AFI 34-223, Private Organization (PO) Program
  - Does not control or dictate internal PO activities or structure
  - Ensures Pos do not use any reference to DoD, the Air Force, the installation, the unit, or any of their programs or activities in the PO's letterhead or title
- Withdraws authorization to operate
  - When no longer making a positive contribution to the installation
  - For not complying with the requirements of AFI 34-223 or other applicable directives
  - For any other just cause
- Approves requests for fundraisers (may be delegated to the Services Commander/ Division Chief)
- Designates Services Commander/Division Chief to monitor and advise on PO and unofficial activity/organization activities
- These responsibilities may be delegated to the Mission Support Group Commander

## **SERVICES COMMANDER/ DIVISION CHIEF RESPONSIBILITIES**

- Monitors POs and unofficial activities/organizations
  - Advises PO officers
  - Has Resource Management Flight Chief (RMFC) maintain a file on each PO and reviews annually. Ensures required documents are up to date (as required)
  - As a minimum, files must contain:
    - Constitution and bylaws
    - Revalidation letters showing dates of review
    - Financial statements/reviews, audit reports
    - 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)
    - Other documents required by MAJCOM and/or Installation Commander and approved waivers
- Review request for fundraisers prior to forwarding to the Installation Commander for approval/disapproval (unless delegated)
- Includes occasional fundraising raffles (see specific limitations in AFI 34-223, paragraph 10.16)
- Ensures detailed procedures are established in bylaws to notify members of personal liability and for disposition of cash and assets upon dissolution of the PO

## FINANCIAL MANAGEMENT

- POs should ensure their goals and objectives are properly identified and their assets are properly controlled and programmed. Tools used in financial management budgets and financial statements are:
- Budgets (See Atch 1 for example)
  - Are logical, detailed plan for operations that should occur, expressed in dollars for the year (may be broken by month or quarter)
  - Reflect projected activities (income & expense) as well as capital purchase equipment/property
  - Establish financial objectives to generate sufficient income to cover planned expenses
  - Are comprehensive, realistic, and subject to revision
- Consolidated budgets may be comprised of separate detailed income and expense projections
  - Comparing with actual financial statement is an excellent management performance indicator
  - Financial Statements - Documents reflecting accounting for monetary events that have occurred
  - Balance Sheets – Account for total assets (e.g., cash, accounts receivable, property, etc.) and are statements of financial condition (assets versus liabilities and net worth) at a point in time (example at Atch 5)
  - Income and Expense Statement – Provide financial breakdown of revenue (e.g., dues, sales, fees, etc.) and expenditures (e.g., donations, publicity, awards, luncheon, etc.) for the period, usually monthly (example at Atch 2)
  - Cash Accounting – Revenues are recorded when cash is received, expenses are recorded when paid
  - Accrual Accounting – Revenues are recorded when earned, without regard to when cash is received; expenses are recorded as obligations are incurred, without regard to when they are paid
  - Size and complexity of statements varies significantly depending on total dollars generated and expended by the PO

## AUDIT REQUIREMENTS

- Gross annual revenues more than \$5,000, but less than \$100,000
  - Submit annual financial statements to the Services Resource Management Flight Chief (RMFC) not later than 20 days following the end of the PO's fiscal year
  - Installation Commander may require more frequent submissions
- Gross annual revenues of \$100,000 or more, but less than \$250,000
  - Financial review performed by an accountant
  - Written verification of accounting information by competent authority knowledgeable in financial reporting methods
- Paid with PO funds
  - Conducted annually
- Gross annual revenues of \$250,000 or more
  - Audit performed by a Certified Public Accountant (CPA)
    - CPA – An accountant who has met special requirements of a state and holds a CPA license. Use of a Certified Government Financial Manager is authorized in overseas locations when unavailability of a CPA is documented through the Services RMFC
    - An official examination and verification of financial accounts and records
      - Results in the expression of an opinion regarding financial statement presentation
- Paid with PO funds and conducted annually
  - Internal control procedures established by Pos can provide “checks and balances”
    - Areas normally reviewed: Adequate segregation of duties, proper procedures for authorizations, adequate documents and records, physical control over assets and records, and independent checks on performance

Installation Commanders may request an audit by the Air Force Audit Agency to protect Air Force interests if there are signs of fraud or other improprieties



## OPERATING POLICIES

- A PO must submit written constitution, by-laws and other similar documents, outlined in the PO Guide, through the Services RMFC, Services Squadron Commander/Division Chief, and Staff Judge Advocate for consideration by the installation commander. See AFI 34-223, paragraph 9 for specific requirements
- To prevent the appearance of an official sanction or support by the Department of Defense, a PO will not utilize the following in its title or letterhead:
  - The name (material parts of the name) of any Air Force NAFI, e.g. Morale, Welfare, and Recreation (MWR) Fund or Lodging Fund
  - See paragraph 10.1 for recent changes in this area
- Pos must be self-sustaining, primarily through dues, contributions, service charges, fees, or special assessments of its members
- Income must not accrue to individual members except through wages and salaries for PO employees or other payment for services rendered
  - Direct financial assistance may not be provided by nonappropriated funds (NAFs) e.g., contributions, dividends, or donations of money or other assets
- Pos and unofficial activities/organizations will not engage in activities that duplicate or compete with AAFES or Services activities
  - POs will not engage in frequent or continuous resale activities or operate amusement or slot machines
  - 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 activities/organizations so long as there is no actual resale

## **OPERATING POLICIES (CONT.)**

- Installation Commander may authorize continuous Thrift Shop sales operations
  - “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
- Installation Commander may authorize occasional sales for fundraising purposes (may delegate approval authority to the Services Commander/Division Chief)
- For example, bake sales, dances, carnivals, or similar functions
  - “Occasional” is defined as not more than two (2) fundraising events per calendar quarter
  - POs are not authorized to sell alcoholic beverages
  - POs will not solicit gifts or donations from non-members of the PO on the base
  - POs may be the beneficiaries of gifts and donations
  - 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)
  - POs may not conduct games of chance, lotteries, raffles or other gambling-type activities except as provided in AFI 34-223, paragraph 10.16
  - POs are required to have liability insurance unless waived by the Installation Commander (must coordinate with base Legal Office)
  - POs for which waivers have been granted may be required to obtain insurance for certain special events which involve greater risk of injury or damage
  - Forward all waiver requests through the base Legal Office prior to approval
  - Insurance waivers must be re-evaluated annually
  - POs must notify Services Commander/Division Chief of key officer changes
  - Liability
  - PO members must be aware that they are jointly and severally liable for obligations of the PO and their understanding of this liability must be documented
  - Bonding

## **OPERATING POLICIES (CONT.)**

- The treasurer is a sensitive function, especially if handling/controlling large amounts of cash, e.g., over \$5,000
- Bonding is not required, but should be considered
- Consider cost of bonding versus potential dollar risk
- PO must advise Services Commander/Division Chief of any signs of fraud or other improprieties
- Tax Exempt Status
- Is the responsibility of PO to acquire if eligible and desired
- Federal information can be obtained from the Regional IRS Office
- State information can be obtained from the applicable State Taxing Authority

## LOGISTICAL SUPPORT

- POs must furnish their own equipment, supplies, and other materials
- Neither NAFs nor appropriated funds will be used to support POs
- 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
- Newly elected officers/treasurer should consult the Services RMFC or Services Commander/Division Chief for guidance and training on local base requirements and procedures

## DISSOLUTION

- In case of dissolution, funds in the treasury will be used to satisfy any outstanding debt, liabilities, or obligations
- The balance of assets will be disposed of as determined by the membership
  - Must be included in the constitution or bylaws
  - Examples include donation of residual assets to the installation morale, welfare, and recreation fund or contribution to an off-base (disposition must not reflect unfavorably upon the PO or the Air Force)
- PO offices should notify the Services Commander/Division Chief prior to dissolution. Guidelines to consider prior to dissolution:
- Prepare a time-phased plan of action to terminate operations. Revise budget if necessary
- Limited expenditures to those required to liquidate liabilities or pay essential bills
- PO assets will not be split among members or sold exclusively to members at dissolution. However, assets could be sold at a base-wide sale
- Notify vendors of dissolution and cancel outstanding orders
- For disposal of assets, use AFI 34-201, Use of Nonappropriated Funds, as a guide
- All records and documentation remain property of the PO
- Any unpaid obligations remain the responsibility of the PO members

## OPTIONAL COMPUTER SOFTWARE

- Larger organizations may consider purchasing software which can perform accounting, print financial reports and checks, maintain cash balances, track reports, etc.
- A variety of computer software programs that are user friendly and relatively inexpensive are available
- Although not officially endorsed by the Air Force, many wives' clubs use "Quicken" (the list price is approximately \$40.00)
- Consult your local computer retailer to determine which program best suits your needs. If additional help is required, consult the Services Commander/Division Chief

## SAMPLE CONSTITUTION

### ARTICLE 1 - NAME AND AUTHORITY

The name of the organization shall be \_\_\_\_\_ and hereafter shall be referred to as \_\_\_\_\_. It is a type \_\_\_\_\_ private organization and will operate on McGuire AFB pursuant to the provision of AFI 34-223. The organization shall be self-sustaining and is not an instrumentality of the United States government. It operates on McGuire AFB only with the consent of the installation commander. Operation is contingent on compliance with the requirements and conditions of all applicable Air Force regulations. **(MANDATORY)**

### ARTICLE II - PURPOSE

The purpose of the name of an organization is to function as a social and professional organization established to enhance morale, esprit de corps, and cooperation between members. (Recommend this paragraph be short and concise, but include all facts as those not included could later be considered not within the purview of the organization).

### ARTICLE III - MEMBERSHIP OR PATRONAGE

- a. The membership may be liable under the laws of the State of New Jersey for organizational debts or liabilities in the event the organization's assets are insufficient to discharge liabilities.
- b. Membership and related action based upon race, religion, color, sex, age, or national origin is prohibited.(MANDATORY)
- c. Membership in the name of the organization is open to: ( primarily limited to members of the DOD family)
- d. Individuals may apply for membership by (here explain application process or other affirmative action required for membership)
- e. Continuing membership is based upon an (annual, season) enrollment commencing \_\_\_\_\_.
- f. Membership in the organization can be terminated by resignation or by notification/disciplinary action by \_\_\_\_\_, failure to pay dues, etc.
- g. Membership can be reinstated by application in writing to \_\_\_\_\_ for consideration.

#### ARTICLE IV - OFFICERS AND GOVERNING BODY

- a. The offices of the \_\_\_\_\_ shall consist of President, Vice President, Secretary, Treasurer and (other officers optional). The duties of the officers are outlined in the private organizations bylaws. (If no bylaws, list the duties and responsibilities of each officer here.)
- b. The Executive Board shall consist of the officers plus \_\_\_\_\_, and the President shall preside over all official meetings of the general membership or the Board.

#### ARTICLE V - MEETINGS AND ELECTIONS

- a. General membership meetings will be held not less frequently than (semi-annually, quarterly, annually, etc.) (MANDATORY)
- b. An annual meeting will be held for the election of officers. Procedures for nominations and the elections are outlined in para/article of the bylaws; or explain procedure used in this paragraph if no bylaws.
- c. A quorum for all official meetings is \_\_\_\_% at Board meetings and \_\_\_\_% at general membership meetings. (OPTIONAL: The presiding officer will not vote except in case of a tie)

#### ARTICLE VI- EXECUTIVE BOARD/COUNCIL/OFFICER ADDED REQUIREMENTS

- a. The president shall be responsible to ensure the club's constitution and authorization is reviewed annually and is consistent with Air Force policies as amended.
- b. The president/treasurer shall establish a system for the protection of club assets and ensure liabilities do not exceed its income.
- c. Members do not have propriety rights in the club's assets and income will not accrue to individuals except through wages or salaries for employees of the private organization.
- d. The secretary will forward one copy of all official minutes and financial reports, along with a current list of officers, phone numbers, and addresses to 305 SVS/SVF.
- e. Liability insurance providing coverage against personal injury and property damage and indemnifying the U.S. Government and McGuire AFB will be purchased unless a waiver of any insurance signed by the installation commander or his delegate is appended hereto. Regardless of any waiver so attached, insurance will be purchased whenever a special event is scheduled which may increase the liability risk of the organization or installation. (A request for waiver should be a separate document. The request may accompany the constitution when it is sent forward for approval. When the waiver is approved, the approval will be amended to the constitution and returned (with the approved constitution) to the organization. If the waiver is not approved, the constitution will not be approved until proof of adequate insurance is provided.)
- f. The president will ensure that all members are aware that financial liability incurred by the organization may ultimately result in individual's personal financial responsibility if the organization fails to meet its obligation, even though the fund may have been redesignated or dissolved.

#### ARTICLE VII - FINANCES



- a. The president and/or treasurer will appoint a public accountant to conduct an audit when annual gross revenue exceeds \$100,000. Gross annual revenues of \$250,000 or more will have an audit performed by a Certified Public Accountant (CPA) paid with PO funds and will be conducted annually.
- b. All funds will be deposited in the \_\_\_\_\_ and a financial statement will be reported and recorded in the official minutes of meetings in a timely manner.
- c. All expenditures will be made by check except for small petty cash requirements. Checks amounting up to \$100 may be signed by the treasurer, and checks exceeding \$100 must be countersigned by the president or vice president.(OPTIONAL)
- d. The \_\_\_\_\_ shall be financed primarily through membership dues, fees, fundraising events, service charges, donations, etc. All fund raisers will be approved by the installation commander through the 305th Services Squadron Commander.
- e. The \_\_\_\_\_ will not engage in activities which compete with those of any Services Division activity, NAFI, or Air Force Exchange operation on McGuire AFB. Except as provided in AFI 34-223.(Mandatory)
- f. The \_\_\_\_\_ will not engage in on base resale activities(including bake sales, car washes, etc.) unless specific written authorization is obtained from the installation commander, through the 305th Services Squadron.(Mandatory)
- g. The \_\_\_\_\_ will comply with all local, state, and federal laws.(Mandatory)

#### ARTICLE VIII-DISSOLUTION CLAUSE

In case of dissolution of the organization, whatever funds are contained in the treasury at the time will be used to satisfy any outstanding debts, liabilities or obligations. Funds remaining in the treasury will (statement such as “will be redistributed within the command, i.e., youth activities or contributed to on off-base charity so long as they reflect favorable upon the PO and the Air Force).

Any residual assets not disposed of pursuant to the above will be treated as a gift to the Air Force and disposed of IAW AFI 51-601

#### ARTICLE IX - AMENDMENTS

Amendments to this constitution may be submitted by any member in good standing by (describe how to submit amendments). At the earliest possible date, the proposed amendment will be presented to the general membership with at least \_\_\_ days advance notice to the general membership meeting. To pass, the amendment must obtain a majority vote of the members present and approval of the installation commander through the 305th Services Squadron prior to adoption.

## SAMPLE BY-LAWS

### Article 1 - DUTIES OF OFFICERS

- a. The president shall preside over the meetings of the general membership and executive committee, appoint committee chairpersons for all committees approved by the executive committee, and call all meetings of the executive council.
- b. The vice president shall act as parliamentarian using Robert's Rules of Order as a guide; he/she shall assume the duties of the president if the president is unavailable.
- c. The secretary shall record and distribute the minutes of all meetings, and prepare any required ballots or mail-out notices, etc. Furnish copies of minutes and financial reports to the 305th Services Squadron in a timely manner.
- d. The treasurer shall maintain records of all financial transaction, financial status of the organization, and provide a report at each meeting, obtain tax-exempt status from IRS (if applicable), etc.
- e. Any other officers.

### ARTICLE II - ELECTIONS AND VOTING

The executive committee shall be elected for a \_\_\_\_\_ term by a majority vote at a general membership meeting. Terms of office shall run from \_\_\_\_\_ through \_\_\_\_\_. The vice president shall fill a vacancy of the presidency. Any other vacant office with an unexpired term of three months or less may be filled by appointment of the executive committee. Vacant offices (other than president with unexpired terms of more than three months shall be filled by election at a nomination will always be accepted from the floor. Any executive committee member who fails to fulfill his/her duties and responsibilities can be removed from office by a majority vote to the executive committee. (etc)

### ARTICLE III-DUES-FEES-ACTIVITIES

List dues-fees rules here if required. All activities must support the objectives of the \_\_\_\_\_ as outlined in Article II of the Constitution and be approved by the \_\_\_\_\_. (etc)

### ARTICLE IV - STANDING COMMITTEES

The executive committee shall consist of the elected officers and at least three members - at - large. etc. Also list other committees of the PO, i.e., audit committee composed of three members appointed by the president, whose duty shall be to audit the treasurer's account.

ARTICLE VI- INSURANCE COVERAGE

The \_\_\_\_\_ agrees to hold harmless and indemnify the United States, Department of Defense and any of its agents or sub-units for claims arising from any of the organizations' activities. Liability insurance providing coverage against personal injury commander (or delegate) is appended hereto. Addition liability insurance will be purchased by the \_\_\_\_\_ whenever a special event is scheduled if the installation commander (or delegate) determines that the activity/event may increase the liability risk of the organization.

(Note: Insurance will be purchased unless a waiver is attached/appended to the constitution and bylaws. Request for waiver will be a separate document. The request may accompany the constitution when it is sent forward for approval. If the waiver is approved, the approval will be appended to the constitution and returned (with the approved constitution) to the organization. If the waiver is not approved, the constitution/bylaws will not be approved until proof of adequate insurance is provided.)

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

\_\_\_\_\_  
Other Officers as Required by PO

Sample Insurance Waiver

MEMORANDUM FOR 305 AMW/CC

FROM: (Private Org Name)

SUBJECT: Request for Insurance Waiver

In accordance with AFI 34-223, Private Organizations, request a waiver of liability insurance due to the low liability exposure of this organization. If a special event is scheduled that greatly increases insurable risk, we will purchase liability insurance for the event.

Private Org Rep Signature Block

PLS INSERT STAFF SUMMARY SHEET  
FOR THIS PAGE

## **QUICK GUIDE TO FUNDRAISING ON MCGUIRE AFB**

**(Reference: AFI 36-3101)**

- Fundraising includes solicitations (requests for donations) and special events or benefits (participants receive something of value in exchange for their support/donations).
- Fundraisers may not compete with AAFES (Base Exchange, etc.) and may not use gaming devices or games of chance, including lotteries and raffles.
- AF members are prohibited from using official positions/authority to induce subordinates to support or contribute or participate in any fundraising event or membership drive. (See Joint Ethics Regulation: 5 CFR 2635.702(a)).
- Local fundraising requests should be sent/coordinated through 305 SVS/SVF and 305 AMW/JA

### **AT THE WORKPLACE FUNDRAISING**

- “At the workplace” refers to the location where the fundraising occurs. “On-duty” refers to the status of the solicitor.
  - Only CFC or AFAF campaigns may have at-the-workplace fundraising by on-duty solicitors. (Additionally, command sponsorship, solicitation by members while on duty or fundraising any time in an official capacity is only authorized for CFC or AFAF campaigns).
  - At the workplace fundraising is also allowed by volunteers who are off duty if:
    - Solicitation is directed exclusively at the organization’s members.
    - Exclusively benefits Air Force members.
    - Not conducted during CFC or AFAF campaigns.

### **AWAY FROM THE WORKPLACE FUNDRAISING**

- Membership drives are not fundraising events even if they collect dues or fees.
- Off-duty volunteers should conduct membership drives.

<b>AFB OFFICER'S WIVES CLUB</b>			
<b>FY __ PROPOSED BUDGET</b>			
	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>BUDGETED</b>
	<b>FY __</b>	<b>FY __</b>	<b>FY __</b>
<b>INCOME (or receipts)</b>			
Membership Dues	\$8,000.00	\$8,200.00	\$10,000.00
Savings Account Interest	\$360.00	\$320.00	\$360.00
Ways and Means			
Art Auction	\$1,500.00	\$2,000.00	\$2,100.00
Bazaar	\$3,300.00	\$4,000.00	\$4,200.00
Christmas Ball	\$2,880.00	\$3,000.00	\$3,200.00
Luncheons/Dinners	\$2,400.00	\$2,880.00	\$3,000.00
Special Fund Raiser	\$13,000.00	\$13,000.00	\$13,000.00
Other	\$0.00	\$200.00	\$50.00
Thrift	\$24,000.00	\$23,000.00	\$24,000.00
Shop			
Tours	\$7,000.00	\$5,000.00	\$0.00
Miscellaneous	<u>\$20.00</u>	<u>\$50.00</u>	<u>\$50.00</u>
<b>TOTAL INCOME/RECEIPTS</b>	<b><u>\$62,460.00</u></b>	<b><u>\$61,650.00</u></b>	<b><u>\$59,960.00</u></b>
<b>EXPENSES (or disbursement)</b>			
Ways and Means Expense			
Art Auction	\$1,100.00	\$1,500.00	\$1,600.00
Bazaar	\$2,800.00	\$3,500.00	\$3,600.00
Christmas Ball	\$2,500.00	\$2,700.00	\$2,900.00
Luncheons/Dinners (includes entertainment)	\$2,000.00	\$2,300.00	\$2,400.00
Special Fund Raiser	\$4,000.00	\$3,200.00	\$4,000.00
Other	\$0.00	\$80.00	\$20.00
Thrift	\$19,000.00	\$18,400.00	\$19,200.00
Shop			
Tours	\$6,500.00	\$4,500.00	\$0.00
Protocol	\$200.00	\$240.00	\$250.00
Publicity	\$200.00	\$240.00	\$250.00
Donations			
Scholarships	\$10,000.00	\$10,000.00	\$11,000.00
Air Force Village	\$4,000.00	\$4,000.00	\$4,200.00
Base Youth Village	\$5,000.00	\$5,000.00	\$5,100.00
Community Charities	\$400.00	\$400.00	\$500.00
Awards	\$200.00	\$210.00	\$220.00
Treasurer	\$50.00	\$55.00	\$60.00
Recording Secretary	\$50.00	\$50.00	\$60.00
Miscellaneous	<u>\$420.00</u>	<u>\$600.00</u>	<u>\$600.00</u>
<b>TOTAL EXPENSES/DISBURSEMENTS</b>	<b><u>\$58,420.00</u></b>	<b><u>\$56,975.00</u></b>	<b><u>\$55,960.00</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>(\$4,040.00)</u></b>	<b><u>(\$3,675.00)</u></b>	<b><u>(\$4,000.00)</u></b>

Atch 1

\_\_\_\_\_ **AFB OFFICER'S WIVES CLUB**  
**MONTHLY INCOME AND EXPENSE STATEMENT**  
**(Monthly Activity Report)**  
for the cash month of \_\_\_\_\_  
**(Cash Basis)**

	<b>MONTH</b>	<b>YEAR-TO-DATE</b>
<b>INCOME (or receipts)</b>		
Membership Dues	\$780.00	\$5,800.00
Savings Account Interest	\$30.00	\$240.00
Ways and Means		
Art Auction	\$1,700.00	\$1,700.00
Bazaar	\$700.00	\$3,900.00
Christmas Ball	\$0.00	\$0.00
Luncheons/Dinners	\$240.00	\$2,000.00
Special Fund Raiser	\$700.00	\$8,100.00
Other	\$90.00	\$200.00
Thrift Shop	\$2,000.00	\$17,800.00
Tours	\$1,600.00	\$2,600.00
Miscellaneous	<u>\$0.00</u>	<u>\$50.00</u>
<b>TOTAL INCOME/RECEIPTS</b>	<b><u>\$7,840.00</u></b>	<b><u>\$42,390.00</u></b>
<b>EXPENSES (or disbursement)</b>		
Ways and Means Expense		
Art Auction	\$1,200.00	\$1,200.00
Bazaar	\$500.00	\$3,200.00
Christmas Ball	\$0.00	\$100.00
Luncheons/Dinners (includes entertainment)	\$180.00	\$1,600.00
Special Fund Raiser	\$620.00	\$2,700.00
Other	\$30.00	\$60.00
Thrift Shop	\$1,700.00	\$14,400.00
Tours	\$0.00	\$200.00
Protocol	\$20.00	\$120.00
Publicity	\$20.00	\$120.00
Donations		
Scholarships	\$0.00	\$10,000.00
Air Force Village	\$0.00	\$3,000.00
Base Youth Village	\$1,000.00	\$3,000.00
Community Charities	\$200.00	\$200.00
Awards	\$100.00	\$100.00
Treasurer	\$10.00	\$90.00
Recording Secretary	\$10.00	\$30.00
Miscellaneous	<u>\$50.00</u>	<u>\$450.00</u>
<b>TOTAL EXPENSES/DISBURSEMENTS</b>	<b><u>\$5,640.00</u></b>	<b><u>\$40,570.00</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>(\$2,200.00)</u></b>	<b><u>(\$1,820.00)</u></b>

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\_\_\_\_\_ **AFB OFFICER'S WIVES CLUB**  
**MONTHLY INCOME AND EXPENSE STATEMENT**  
**(Monthly Activity Report)**  
**for the cash month of \_\_\_\_\_**  
**(Accrual Basis)**

	<b>MONTH</b>	<b>YEAR-TO-DATE</b>
<b>INCOME (or receipts)</b>		
Membership Dues	\$680.00	\$6,000.00
Savings Account Interest	\$30.00	\$240.00
Ways and Means		
Art Auction	\$2,100.00	\$2,100.00
Bazaar	\$0.00	\$4,100.00
Christmas Ball	\$0.00	\$0.00
Luncheons/Dinners	\$240.00	\$2,080.00
Special Fund Raiser	\$1,000.00	\$9,000.00
Other	\$90.00	\$200.00
Thrift	\$2,000.00	\$17,800.00
Shop		
Tours	\$0.00	\$0.00
Miscellaneous	<u>\$0.00</u>	<u>\$50.00</u>
<b>TOTAL INCOME/RECEIPTS</b>	<b><u>\$6,140.00</u></b>	<b><u>\$41,570.00</u></b>
<b>EXPENSES (or disbursement)</b>		
Ways and Means Expense		
Art Auction	\$1,350.00	\$1,500.00
Bazaar	\$0.00	\$3,400.00
Christmas Ball	\$0.00	\$100.00
Luncheons/Dinners (includes entertainment)	\$200.00	\$1,600.00
Special Fund Raiser	\$350.00	\$2,800.00
Other	\$30.00	\$60.00
Thrift	\$1,700.00	\$14,400.00
Shop		
Tours	\$0.00	\$200.00
Protocol	\$20.00	\$120.00
Publicity	\$20.00	\$120.00
Donations		
Scholarships	\$0.00	\$10,000.00
Air Force Village	\$0.00	\$3,000.00
Base Youth Village	\$1,000.00	\$3,000.00
Community Charities	\$200.00	\$200.00
Awards	\$100.00	\$100.00
Treasurer	\$10.00	\$90.00
Recording Secretary	\$10.00	\$30.00
Miscellaneous	<u>\$50.00</u>	<u>\$450.00</u>
<b>TOTAL EXPENSES/DISBURSEMENTS</b>	<b><u>\$5,040.00</u></b>	<b><u>\$41,170.00</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>(\$1,100.00)</u></b>	<b><u>(\$400.00)</u></b>

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\_\_\_\_\_ AFB OFFICER'S WIVES CLUB  
STATEMENT OF CASH POSITION  
for month ending 30 September \_\_\_\_\_  
(Cash Basis)

ASSETS	PRIOR MONTH	CURRENT MONTH
Cash - Checking	\$6,880.00	\$8,100.00
- Savings	<u>\$5,620.00</u>	<u>\$6,600.00</u>
<b>TOTAL ASSETS</b>	<u>\$12,500.00</u>	<u>\$14,700.00</u>

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**\_\_\_\_\_ AFB OFFICER'S WIVES CLUB**  
**MONTHLY INCOME AND EXPENSE STATEMENT**  
**BALANCE SHEET**  
**for month ending 30 September \_\_\_\_**  
**(Accrual Basis)**

	PRIOR MONTH	CURRENT MONTH
<b>ASSETS</b>		
Cash - Checking	\$6,880.00	\$8,100.00
- Savings	\$5,620.00	\$6,600.00
Accounts Receivable		
Dues	\$150.00	\$50.00
Art Auction	\$0.00	\$400.00
Bazaar	\$900.00	\$200.00
Christmas Ball	\$0.00	\$0.00
Luncheons/Dinners	\$200.00	\$200.00
Special Fund Raiser	\$600.00	\$900.00
Other	\$0.00	\$0.00
Prepaid Expenses	<u>\$150.00</u>	<u>\$150.00</u>
<b>TOTAL ASSETS</b>	<b><u>\$14,500.00</u></b>	<b><u>\$16,600.00</u></b>
 <b>LIABILITIES</b>		
Accounts Payable		
Art Auction	\$150.00	\$300.00
Bazaar	\$700.00	\$200.00
Christmas Ball	\$0.00	\$0.00
Luncheons/Dinners	\$200.00	\$220.00
Special Fund Raiser	\$450.00	\$180.00
Other	\$0.00	\$0.00
Prepaid Revenues		
(i.e., tour fees)	<u>\$1,000.00</u>	<u>\$2,600.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$2,500.00</u></b>	<b><u>\$3,500.00</u></b>
 <b>TOTAL EQUITY (NET WORTH)</b>	 <b><u>\$12,000.00</u></b>	 <b><u>\$13,100.00</u></b>

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