

**FEBRUARY 2018**

# **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 guide provides information and sample documents for organizations wanting to become officially recognized Private Organizations (POs) on Air Force installations**
- **POs 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. POs are not Federal entities and are not to be treated as such**
- **They are not Nonappropriated Fund Instrumentalities (NAFIs), 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 POs because their current assets (including cash, investments, inventory, and receivables) do not exceed a monthly average of \$1,000 over a 3-month period. Examples of unofficial activities/organizations are unit coffee funds, flower funds, sunshine funds, and other small non-resale operations**
- **When an unofficial activity/organization's current monthly assets (which include cash, investments, inventories, and receivables) exceed a monthly average of \$1,000 over a 3-month period, the activity/organization **MUST** become a PO, discontinue on-base operations, or reduce its current assets**
- **AFI 34-223, *Private Organization Program*, is the governing policy for establishing POs and contains operational guidance. 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 Activity, (AFSVA) issues implementing procedures and guidance**
- **Installation commanders authorize POs to operate on their installations**
  - **Provide oversight to ensure compliance with AF policy**
  - **Provide limited supervision**
  - **Ensure oversight of unofficial activities/organizations**
- **Force Support Squadron Commanders/Civilian Leaders (FSS/CC/CL) monitor installation POs and unofficial activities/organizations**

## **INSTALLATION COMMANDER RESPONSIBILITIES**

- **Authorizes establishment and operation of a PO on the installation**
  - **When he/she determines it will make a positive contribution to the quality-of-life of base personnel**
- **Ensures compliance with AFI 34-223, *Private Organization (PO) Program***
  - **Does not control or dictate internal PO activities or structure**
- **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**
- **Approves requests for fundraisers (may be delegated to Mission Support Group Commander (MSG/CC or FSS/CC/CL))**
- **Is authorized to eliminate duplication of services, particularly when these services compete with the installation's revenue-generating activities**
- **Designates FSS/CC/CL to monitor and advise on PO and unofficial activity/organization activities**
- **Ensures background checks are completed for employees and volunteers of POs who have contact with children under the age of 18 in the Department of Defense (DoD) operated, contracted, or community-based programs that are used to supplement or expand child care or youth services, according to DoD Instruction 1402.5 (Reference (i))**
- **Authorizes use of installation name in a PO title, cannot be delegated**

## **FORCE SUPPORT SQUADRON COMMANDER/CIVILIAN LEADER RESPONSIBILITIES**

- **Monitors POs and unofficial activities/organizations**
- **Advises PO officers**
- **Requires the FSS Resource Manager (FSR) to maintain a file on each PO and review annually at the close of the PO's fiscal year to ensure financial statements, documents, records, and procedures outlined in this guide and AFI 34-223 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**
  - **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 AFSVA and/or Installation Commander and approved waivers**
- **Reviews requests for fundraisers prior to forwarding to the Installation Commander for approval/disapproval (unless delegated)**
  - **Includes occasional fund-raising raffles (see specific limitations in AFI 34-223, paragraph 10.16)**

## **FORCE SUPPORT SQUADRON COMMANDER/CIVILIAN LEADER RESPONSIBILITIES (con't)**

- **Ensures detailed procedures are established in written bylaws to notify members of personal liability and for disposition of cash and assets upon dissolution of the PO**

## **ESTABLISHING A PO**

- **A PO must submit written constitution, by-laws and other similar documents, through the FSS/CC/CL/FSR, and Staff Judge Advocate for consideration by the installation commander. See AFI 34-223, paragraph 9 for specific requirements. The constitution, bylaws, or similar documents must:**
  - Address the nature, function, objectives, membership eligibility, and sources of income of the PO**
  - Notify all members of their personal financial responsibility for obligations of the PO**
  - Describe the responsibilities of the PO officers for asset accountability, liability satisfaction, and sound financial and operational management**
  - Provide specific guidance on disposition of residual assets upon dissolution**
- **The Constitution, by-laws or similar documents must be updated every two years or when there is a change in the purpose, functions, or membership eligibility of the PO, whichever comes first**
- **Liability insurance waivers must be reviewed annually**



## **OPERATING POLICIES**

- **DoD personnel acting in an official capacity may not execute such constitutions, bylaws, or similar documents or submit for approval**
  
- **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 MAJCOM to AFSVA**
  
    - **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"**

## **OPERATING POLICIES (con't)**

- **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. Anyone who suspects unlawful discrimination by POs should contact the local Equal Employment Opportunity Counselor and follow the procedures in AFI 36-1201, *Discrimination Complaints*. See additional guidance in AFI 34-223, paragraphs 10.2.1– 10.4.5**
  
- **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 from a NAFI in the form of contributions, repairs, services, dividends, or donations of money or other assets**
  
- **POs 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 and unofficial activities/organizations will not engage in activities that duplicate or compete with AAFES or FSS activities**
  
- **POs will not engage in frequent or continuous resale activities or operate amusement or slot machines, or any other games of chance, lotteries, raffles, or other gambling activities (except as authorized in AFI 34-223, paragraph 10.16)**
  - **POs will not engage in frequent or continuous resale activities either directly, 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 activities/organizations so long as there is no actual resale**

## **OPERATING POLICIES (con't)**

**--- “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 may authorize continuous Thrift Shop sales operations**

**-- The Installation Commander may authorize “occasional” sales for fund-raising purposes (may delegate approval authority to the Mission Support Group Commander or FSS/CC/CL) that the PO conducts directly, through a third party, or its media**

**--- For example, bake sales, golf/bowling tournaments, carnivals, car washes or similar functions**

**--- “Occasional” is defined as not more than two (2) fund-raising events per calendar quarter. This may only be waived by HQ USAF/A1S.**

**--- See AFI 36-3101, *Fund-raising within the Air Force*, for fund-raising authority during the Combined Federal Campaign**

**-- The occasional sales limitation for fund-raising does not apply to PO sales of Air Force School or unit souvenirs or memorabilia (hats, shirts, coffee mugs, etc.) to members of the school or unit involved, provided AAFES or Services resale activities elect not to provide this service and the PO chartering documentation authorizes resale under these circumstances**

**- POs 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 fund raising event through a third-party (e.g., the spouses’ club conducts an art sale as an approved fund-raiser and contracts with the art dealer (third party) to provide artwork to be sold**

**- POs are not authorized to sell alcoholic beverages except:**

- **When authorized by the installation commander (may not be delegated)  
When assistance is requested and alcohol is procured by the FSS/MWR  
program/activity manager**
- - **All individuals selling alcohol MUST have documented Dram Shop and  
By-Stander Prevention Training**
- **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, but may not solicit on  
base**
- **POs are prohibited from actions that give the appearance the installation is  
endorsing or giving special treatment to the donors or givers involved**
- **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)**
- **Services may not co-sponsor events with POs for the purpose of obtaining  
commercial sponsorship, contributions, donations, gifts, advertising, or  
generating revenue for the POs**
- **POs are not authorized use of the DOD MWR Commercial Sponsorship  
program**
- **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 reevaluated annually**

- **PO should consider bonding for its treasurer. The treasurer is in a sensitive position, especially if handling and controlling large amounts of cash. POs may make a bonding determination by weighing the cost of commercial “fidelity” insurance protection from a qualified underwriter against the potential dollar risk**
- **POs must notify FSS/CC/CL and FSR 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**
- **PO must advise the FSS/CC/CL any signs of fraud or other improprieties**
- **POs 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 PO to obtain the proper tax exempt information and forms through the regional/State Internal Revenue office and the state taxing authority**

## **FINANCIAL MANAGEMENT**

- **POs should ensure their goals and objectives are properly identified and their assets are properly controlled and programmed**
- **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 (example at Atch 4a/b)**
- **POs must also prepare a balance sheet that accounts for total assets of the PO on a given date (example at Atch 3)**
- **Tools used in financial management budgets and financial statements are:**

**-- Budgets (example at Atch 2)**

**--- Are logical, detailed plans for operations that should occur, expressed in dollars for the year (may be broken out 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**

**-- Cash Accounting - Revenues are recorded when cash is received, expenses are recorded when paid (Atch 3a & 4a)**

**-- 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 (Atch 3a & 4a)**

**- 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 FSR for financial review 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). Use of a Certified Government Financial Manager is permitted in overseas locations when unavailability of a CPA is documented through the FSR**
    - **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 FSR**
    - **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**

## **LOGISTICAL SUPPORT**

- **POs must furnish their own equipment, supplies, and other materials. Newly elected PO officers must consult with Resource Management 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 uses a facility or space in a facility on an other-than-occasional basis, unless a separate directive or instruction authorizes non-reimbursable support. Thrift Shops operated by Spouses 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 systems (daily bulletin boards and or electronic public folders) may be used to provide notice of unofficial off-base fund raising campaigns and volunteers requests if approved by the Installation Commander. In no event should government official email, mail, computers, copiers, BITS, etc., be used to provide notice of these type activities**
- **Newly elected officers/treasurer should consult FSS resource management or FSS CC/CL 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 debts, 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 charity (disposition must not reflect unfavorably upon the PO or the Air Force)**
  
- **PO should notify the FSS/CC/CL prior to dissolution of the intent to dissolve the PO and prepare a time-phased action plan to do so. Guidelines to consider prior to dissolution:**
  - **Limit 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 that can perform accounting functions, 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 spouses' clubs use "Quicken"**
  - **Consult your local computer retailer to determine which program best suits your needs. If additional help is required, consult the FSS/CC/CL**

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 NAFI, 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**

|                                    | <b>Prior Year<br/>Actual</b> | <b>This Year<br/>Budget</b> | <b>Next Year<br/>Budget</b> |
|------------------------------------|------------------------------|-----------------------------|-----------------------------|
| 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                          |
| <b>Total Income &amp; Receipts</b> | <b>\$62,460</b>              | <b>\$61,650</b>             | <b>\$59,960</b>             |

**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              |
| <b>Total Expenses &amp; Distributions</b> | <b>\$ 58,420</b> | <b>\$ 56,975</b> | <b>\$ 55,960</b> |
| <b>Net Income (Loss)</b>                  | <b>\$ 4,040</b>  | <b>\$ 4,675</b>  | <b>\$ 4,000</b>  |

Attachment 3a  
**Officers' Spouses' Club**  
 Statement of Cash Position  
 For the Month of September, 2012  
*(Cash Basis)*

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

Attachment 3b  
**Officers' Spouses' Club**  
 Balance Sheet  
 For the Month of September, 2012  
*(Accrual Basis)*

|  | <b>This Month<br/>Ending<br/>Balance</b> | <b>Last Month<br/>Ending<br/>Balance</b> | <b>This Month<br/>Increase/<br/>(Decrease)</b> |
|--|--|--|--|
| <b><u>Assets</u></b>                       |  |  |  |
| 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                                      | -  |
| <b>Total Assets</b>                        | <b>16,600</b>                            | <b>14,500</b>                            | <b>2,100</b>                                   |
| <b><u>Liabilities</u></b>                  |  |  |  |
| 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  |
| <b>Total Liabilities</b>                   | <b>3,500</b>                             | <b>2,500</b>                             | <b>1,000</b>                                   |
| <b>Fund Equity (Net Worth)</b>             | <b>13,100</b>                            | <b>12,000</b>                            | <b>1,100</b>                                   |
| <b>Total Liabilities &amp; Fund Equity</b> | <b>16,600</b>                            | <b>14,500</b>                            | <b>2,100</b>                                   |

Attachment 4a  
**Officers' Spouses' Club**  
 Monthly Income and Expense Statement  
 For the Month of September, 2012  
*(Cash Basis)*

| <u>Income</u>                             | <b>This<br/>Month</b> | <b>This Year<br/>To-Date</b> |
|---|-----------------------|------------------------------|
| 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                           |
| <b>Total Income &amp; Receipts</b>        | <b>\$ 7,840</b>       | <b>\$ 42,390</b>             |
| <b><u>Expenses</u></b>                    |                       |                              |
| 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                          |
| <b>Total Expenses &amp; Distributions</b> | <b>\$ 5,640</b>       | <b>\$ 40,570</b>             |
| <b>Net Income (Loss)</b>                  | <b>\$ 2,200</b>       | <b>\$ 1,820</b>              |



Attachment 4b  
**Officers' Spouses' Club**  
 Monthly Income and Expense Statement  
 For the Month of September, 2012  
*(Accrual Basis)*

| <u>Income</u>                                 | <b>This<br/>Month</b> | <b>This Year<br/>To-Date</b> |
|---|-----------------------|------------------------------|
| 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                           |
| <b>Total Income &amp;<br/>Receipts</b>        | <b>\$ 6,140</b>       | <b>\$ 41,570</b>             |
| <hr/>   |                       |                              |
| <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                          |
| <b>Total Expenses &amp;<br/>Distributions</b> | <b>\$ 5,040</b>       | <b>\$ 41,170</b>             |
| <hr/>   |                       |                              |
| <b>Net Income (Loss)</b>                      | <b>\$ 1,100</b>       | <b>\$ 400</b>                |