



FIELD OPERATING PROCEDURES

DAILY OPERATIONS AND REQUIREMENTS

MARCH 2007

AIR FORCE SERGEANTS ASSOCIATION

INTERNATIONAL HEADQUARTERS, POST OFFICE BOX 50, TEMPLE HILLS, MD 20757-0050

*THIS MANUAL SUPERSEDES AFSA MANUAL 700-1, DATED APRIL 2001, AS AMENDED,
WHICH SHOULD BE DESTROYED.*

Table of Contents

[Daily Operations And Requirements](#) 1

[Organizational Structure](#) 1

[Governing Manuals](#) 1

[Annual Reports](#) 1

[Quarterly Reports](#) 2

[Non-Submission Of Required Quarterly Reports](#) 2

[Field-Generated Recommendations](#) 2

[AFSA International Executive Council](#) 3

[AFSA International Executive Committee](#) 3

[Director Of Member And Field Relations](#) 3

[Division/Chapter Titles And Nicknames](#) 3

[General Liability Insurance](#) 3

[Community Relations](#) 4

[Bulk Mailing Permit](#) 4

[Post Office Box](#) 4

[Divisions](#) 4

[AFSA Auxiliary Division Coordinators](#) 5

[Chapters](#) 7

[AFSA Unit/Local Representatives](#) 7

[Vavs Program Certification](#) 8

[AFSA International Auxiliary Chapters](#) 8

[Committees And Activities](#) 8

[International/Division/Chapter Governing Bodies](#) 8

[General](#) 8

[Roles Of International/Division/Chapter Officers](#) 9

[Division Presidents](#) 9

[Division Executive Council Meetings](#) 9

[Reimbursements To Elected Officers Or Others On Official AFSA Business](#) 9

[Chapter Governing Body](#) 9

[Elected Officials](#) 9

[Chapter Executive Council](#) 10

[Chapter President](#) 10

Appointed Officials	10
Minutes Of Meetings	11
Chapter General Membership Meetings	11
Conforming To Members' Desires	11
Frequency Of Meetings	11
Joint Meeting With AFSA Auxiliary	11
Attendance Roster And Voting	11
Special Requirements Of AFSA/AFSA Auxiliary Chapters	12
Chapter Requirements	12
Chapter-Operated Clubs And Other Activities	12
Activating Inactive Chapters	13
Procedures For Activating/Reorganizing Inactive Chapters	13
Chapter Activation/Reorganization Meeting	13
Financial Records When A Chapter Is Reactivated	14
Funds When A Chapter Is Reactivated	14
Field Organization Financial Management	14
Purpose	14
Why AFSA Requires Accurate And Timely Audit, Budget, Financial,	14
Why AFSA Requires The Activity And Americanism Reports	15
Fiscal Year And Internal Revenue Service	15
Division/Chapter Treasurer	15
Bookkeeping Procedures	16
Bank Accounts	16
Internal Control	17
Control Of Receipts	17
Control Of Disbursements	18
Savings Accounts	19
Cash-Basis Bookkeeping	19
Checkbook System Of Bookkeeping	20
How To Prepare The Financial Report	20
Formal Cash-Basis Bookkeeping System	23
Income Sources	23
Chapters Only	23

Divisions And Chapters	23
Expense Elements	24
Audit Committee	25
Tax Requirements	27
State Sales Tax Exemption	27
Federal Income Tax Reporting	27
Financial Records Availability, Retention, And Disposition	27
Subjection To Audit	27
Retention Of Records	27
Financial Records Orientation	28
Records And Documents Transfer To New President	28
AFSA International Headquarters Checks And Statements	28
Deposit Of Checks Received From Headquarters	28
Stale Check Disposition	28
Additional Guidance	29
Budget	29
General Budgeting Concepts	29
Budget And Finance Activity	29
Budget Preparation	30
Budget Comparison	30
Budget Preparation Schedule	31
Budget Format	31
Approved Budget Distribution	32
Reimbursements	32
Travel Authorization Procedures	32
Expense/Travel Claim Procedures	32
Division/Chapter President	32
Division/Chapter Treasurer	33
Purchase Order Procedures	33
Division/Chapter President	33
Division Treasurer	34
Headquarters Support To Divisions	34
Introduction	34

[Non-Chargeable Support](#).....34

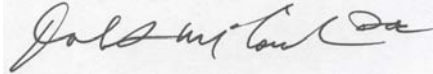
[Chargeable Supplies](#)35

FIELD OPERATING PROCEDURES**FOREWORD**

1. These field requirements/procedures were developed in accordance with (IAW) AFSA/AFSA Auxiliary Bylaws and Policies and Procedures. They are binding on all Air Force Sergeants Association (hereinafter referred to as AFSA) and International AFSA Auxiliary (hereinafter referred to as AFSA Auxiliary) members, divisions, chapters, and the AFSA and AFSA Auxiliary International Executive councils' members, Headquarters staff, contractors, consultants, and other individuals or companies under contract with the AFSA or its AFSA Auxiliary on matters as they relate to field operations of the divisions and/or chapters.
2. Proposed amendments, additions, and changes (referred to as modifications) to these procedures and guidelines are encouraged and must be presented in proper *AFSA Talking Paper* format as follows:
 - a. Field submissions
 - 1) All AFSA and AFSA Auxiliary recommendations must be submitted to the respective AFSA chapter leadership and to the chapter's general membership for action.
 - 2) AFSA and AFSA Auxiliary modifications: If the chapter's general membership approves the recommendation, the recommendation must be submitted to the appropriate division executive council for action. If approved by the Division Executive Council, modifications are forwarded in *AFSA Talking Paper* format to the International Headquarters for review/recommendation by the appropriate committee and/or staff, which will then submit the modification to the AFSA International Executive Committee for action.
 - b. Executive Council/Executive Committee Members or International Headquarters submissions:
 - 1) Must be forwarded to the International Headquarters for review/ recommendation by the appropriate committee and/or staff.
 - 2) Forwarded along with any recommendations/appropriate comments to the AFSA International Executive Committee for action.
 - c. All proposed amendments, additions, and/or changes must be, whenever practicable, submitted to the International Headquarters prior to November 1 of each year, and addressed to the AFSA International Headquarters' Chief Executive Officer.

BY DIRECTION OF THE AFSA INTERNATIONAL and AFSA INTERNATIONAL AUXILIARY EXECUTIVE COUNCILS:

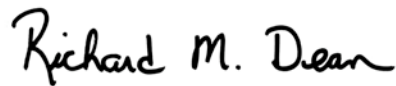
OFFICIALS:



JOHN R. McCAUSLIN
AFSA International President



CAROLYN M. WHITSELL
AFSA International Auxiliary President



RICHARD M. DEAN
Chief Executive Officer

ELECTRONIC DISTRIBUTION: AFSA and AFSA Auxiliary International Executive Councils
AFSA and AFSA Auxiliary International Past Presidents
AFSA Auxiliary Division Coordinators
AFSA and AFSA Auxiliary Chapter Presidents
Headquarters Staff
Others, upon request

THIS MANUAL SUPERSEDES AFSA MANUAL 700-1, DATED APRIL 2001, AS AMENDED, WHICH SHOULD BE DESTROYED.

DAILY OPERATIONS AND REQUIREMENTS

Organizational Structure

As with most military-affiliated not-for-profit associations, the AFSA International organizational structure consists of two separate and distinct elements: a governing element and an administrative element. The governing element consists of officials elected by the membership at division and international meetings. Elected officials are responsible to the membership for the governance and operation of the association, as well as enforcing the association's code of conduct. At the international level, the Executive Council employs a salaried Chief Executive Officer (CEO) who is responsible for organizing and managing the association's administrative element

The CEO employs, organizes, trains, and supervises an international staff responsible for the day-to-day operation and management of the Association in accordance with (IAW) Bylaw 14. Staff members are not involved in the political element, are prohibited by the AFSA Code of Conduct from participating in any association political activities, and cannot belong to a chapter.

The relationship between the political and administrative elements is absolutely critical to the success of the association. In addition, the AFSA has an International AFSA Auxiliary, which is an "Associate" membership class within AFSA. The AFSA Auxiliary Executive Council is responsible for the AFSA Auxiliary operations but report to the parent AFSA organization.

Governing Manuals

The AFSA and International AFSA Auxiliary Bylaws (AFSA Manual 100-1), as filed with the documents of incorporation in the District of Columbia, is the basic governing document for the Air Force Sergeants Association. AFSA and International AFSA Auxiliary Policies and Procedures (AFSA Manual 100-2) supplement the bylaws and are issued by direction of the International Executive Councils. If there are conflicts between documents, the higher authority document takes precedence (if AFSAMs 100-2 and 100-1 conflict, AFSAM 100-1 always takes precedence).

The only authority that can make changes to AFSAM 100-1 is the AFSA general membership. The authority for the AFSAM 100-2 is the AFSA International Executive Council.

Annual Reports

All AFSA and AFSA Auxiliary divisions, chapters, and coordinators are required to submit budgets for the upcoming Fiscal Year and audits (except coordinators) for the previous Fiscal Year to the AFSA International Headquarters, Accounting and Finance Directorate IAW the AFSA and AFSA Auxiliary Policies and Procedures Manual (100-2). Also, refer to the AFSAM 100-2 for Budget and Audit due dates.

All AFSA and AFSA Auxiliary divisions and chapters are required to submit an annual Directory of Officers. A completed directory of officers report is due to AFSA Headquarters (Member and Field Relations directorate) no later than May 15 of each

calendar year. Divisions and chapters are required to submit an annual directory of officers even if, at the beginning of the Fiscal Year, there are no changes since the last submitted report. This will ensure AFSA Headquarters has current information and does not assume no changes have occurred. Changes due to resignation, PCS, elections, etc., happening after May 15, need to be submitted to AFSA Headquarters within 15 days of said change.

Quarterly Reports

The quarterly reports include the Financial Report and the Activities and Americanism report. All AFSA and AFSA Auxiliary divisions and chapters are required to submit these two quarterly reports. Coordinators are required to submit the quarterly Activities and Americanism Report. Completed AFSA division quarterly reports must be sent to the AFSA International President and AFSA Headquarters (Financial Reports to Accounting and Finance Directorate and the Activities and Americanism Report to Member and Field Relations Directorate). Completed chapter quarterly reports must be sent to the Division President/DRU Liaison or AFSA Auxiliary Coordinator (as appropriate) who will forward to AFSA Headquarters. Completed AFSA Auxiliary Coordinator reports must be sent to the AFSA Auxiliary International President and AFSA Headquarters. Activities and Americanism reports are sent to the AFSA HQs Member and Field Relations Directorate, Financial Reports are sent to the AFSA HQs Accounting and Finance Directorate. All quarterly reports are due IAW AFSAM 100-2, principle 15, r2.

Non-submission of Required Quarterly Reports

Division Presidents should monitor reports and follow up with chapters who are not submitting reports in a timely manner. For an explanation as to why accurate and timely reports are absolutely critical, refer to this manual's, section on Field Organization Financial Management. Any division/chapters failing to submit a quarterly Activities and Americanism Report within the timeframes established in AFSAM 100-2, will be considered inactive.

Field-Generated Recommendations

All field-generated proposals, projects, or recommendations can be categorized into one of three distinct types, i.e., bylaw changes, policies or procedures changes, and other (legislative, problem areas, projects, etc.) actions. Each will normally originate in AFSA Talking Paper format (as approved by the Executive Council and available on the Website) from the chapter; proceed through the division's council/meetings/DRU liaison (before being forwarded to headquarters). The talking paper will then be referred to the appropriate international committee or International Executive Council. The appropriate International Executive Council will be the final authority to direct/decide the future course of action for the talking paper.

Request for Bylaw; Policies and Procedures Manual, and other changes/modifications/additions must be accomplished IAW Bylaw 17 and the Policies and Procedures Manual Principle 17. In order to meet governing requirements,

deadlines for submissions will be determined and published by the International President.

All field-generated input received at the Headquarters will be referred by the CEO to the appropriate staff directorate for review and action (if appropriate). If the recommendations/ proposals, etc., are beyond the authority of the staff, they will normally be referred to a committee. Recommendations of the committee will be presented to the appropriate International Executive Committee or Council. However, the International Executive Council may establish policy or approve changes without using the committee system.

Talking papers are normally treated as new business items and introduced in business meetings and may be acted upon or referred to a committee.

AFSA International Executive Council

The International Executive Council is the governing body of AFSA between general membership meetings (conferences/conventions). Bylaw 7 states the positions and duties of International officers. Bylaw 8 and the Policies and Procedures Manual define authority and responsibilities of the AFSA and International AFSA Auxiliary executive councils.

AFSA International Executive Committee

An executive committee as established in Bylaw 9 meets as required and in a manner as determined by the AFSA International President.

Director of Member and Field Relations

The Director of Member and Field Relations is the principal point of contact at the International Headquarters for all field activities.

Division/Chapters Titles and Nicknames

The Policies and Procedures Manual Principle 1, Section 1c set forth the chapter/ division titles.

General Liability Insurance

Field activities are required to obtain liability insurance to cover division/chapters-sponsored events. International Headquarters has arranged for a blanket general liability insurance to cover all division/chapter presidents, treasurers, and secretaries. AFSA International Headquarters will provide each AFSA/AFSA Auxiliary chapter with a document indicating that the chapter officers are included in the blanket liability insurance. Newly chartered AFSA and AFSA Auxiliary chapters will receive a document indicating that the chapter officers are included in the blanket liability insurance when the petition for charter is approved.

Community Relations

Chapters/divisions operate on military installations at the sole discretion of the installation commander and are required to comply with lawful regulations and directives issued by appropriate military authorities. The division/chapters president should keep the installation commander advised of all activities conducted or operated on the installation. The installation commander should be notified in advance whenever VIPs, or other persons not accredited to the installation, are invited to any AFSA-sponsored function being held on the installation.

The division and chapters presidents should maintain close liaison with the installation commander, the command chief master sergeant, and the first sergeants. The installation commander and the command chief master sergeant should be contacted by newly elected presidents to arrange an appropriate meeting between them and the Executive Council. This should be done soon after any election or change of the installation commander or command chief master sergeant.

Whenever problems arise between an AFSA chapter and a military official, the appropriate president should immediately contact the International President and International Chief Executive Officer for guidance and assistance. Notification should be made telephonically and followed-up in writing.

Division/chapters officials should work harmoniously with local commanders, governmental officials, civic and veterans organizations, and all public-spirited citizens in promoting the United States Air Force and AFSA's membership and fund-raising campaigns. Chapters do not act independently on matters relating to changing any local, state, or federal laws and regulations without coordinating with the division/international authorities.

Bulk Mailing Permit

Upon application to the local postmaster, an AFSA organization may obtain a special non-profit bulk-mailing permit. This permit will allow the organization to pay a reduced rate of postage when mailing over 200 pieces in a single mailing.

Post Office Box

Many divisions and chapters use a post office box for receipt of mail. This allows multiple persons access to the box and can assist in ensuring the chapters/division's business continues to be performed in the absence/deployment of some executive council members. The president is responsible for arranging with the local postmaster for the leasing of a post office box. A post office box may be leased from any post office at a nominal fee.

Divisions

AFSA's field organization consists of divisions covering designated geographical areas throughout the world. This structure was developed to ensure regional representation and to build a strong field organization based on demographic principles. Division

presidents, elected at annual division meetings, are responsible for ensuring proper and effective operation, administration, and training of their respective division and chapter organizations. As members of the International Executive Council, division presidents are directly involved in developing AFSA policies and operating and managing the association. In their roles as International Officers, these personnel have an ethical, morale, and fiscal obligation to conduct business that is in the best interest of the association as a whole.

Division and chapter authorities and responsibilities are defined in Bylaws 12 and 13 and in the Policies and Procedures Manual Principle 11. |

Division and chapter leadership are to coordinate and work closely with the Director of Member and Field Relations on actions such as merger, transfer, deactivation, activation, dissolution, and reorganization of chapters as directed in the Bylaws (13 and 18) and Policies and Procedures Manual (Principle 18).

The International Executive Council (Bylaw 3) determines the geographical boundaries of the divisions. The division presidents (Bylaw 3) determine chapter boundaries, zip codes, and member assignments for their respective divisions. Division Presidents report this information in writing to Member and Field Relations.

AFSA Auxiliary Division Coordinators

Division AFSA Auxiliary coordinators may be elected or appointed IAW Bylaw 3 and Policies and Procedures Manual Principle 3. Coordinators' authority is defined in the Policies and Procedures Manual Principle 16, Section 4. The division coordinator should serve on the AFSA Division Executive Council.

AFSAM 100-1 Bylaw 12 is the authority for establishing AFSA Auxiliary Coordinators. AFSAM 100-2 Principle 7 and Principle 10 establish basic duties. This section further clarifies coordinator responsibilities. A division assistant coordinator may be appointed to assist the division coordinator. No AFSA Auxiliary division coordinator will be appointed between annual division meetings except when a coordinator is unable to serve the full term of office, in which case the International AFSA Auxiliary President has the authority to appoint an individual for the unexpired term of office. The term of office for AFSA Auxiliary division coordinators and assistant coordinators (when assigned) coincides with the AFSA division president's term of office. AFSA Auxiliary division coordinators and assistant coordinators receive no compensation for their services; however, they may be reimbursed for incidental and necessary expenses incurred in the performance of official International AFSA Auxiliary business and when directed to perform a mission by the International AFSA Auxiliary President. In addition, coordinators must work with and inform the division president of actions/issues within their purview.

Responsibilities: Responsibilities of AFSA Auxiliary division coordinators are:

- To provide AFSA Auxiliary chapters guidance and assistance as required,
- To advise the division president on AFSA Auxiliary plans, programs and problems,

- To attend all division meetings,
- To establish a communications link between all AFSA Auxiliary chapters within the division and the division leadership; act as a contact for cross feed and update of information between AFSA Auxiliary chapters,
- To actively promote participation in division conventions, meetings and symposia by AFSA Auxiliary chapters,
- To review and endorse division AFSA Auxiliary awards submissions and participate in division awards presentations,
- To assist the Division Field Operations Activity in activating AFSA Auxiliary chapters, once the activation is complete the coordinator should notify the International AFSA Auxiliary President,
- To actively participate in planning of division programs to ensure proper interface between AFSA and the AFSA Auxiliary,
- To assist the division president in mediating any misunderstanding between AFSA and AFSA Auxiliary chapters,
- To use an aggressive public relations program to inform potential members of events in the division or in specific areas, e.g., division conventions, division membership drives, chapter activities, “get-out-the-vote” drives, philanthropic projects, etc.

Reports: AFSA Auxiliary division coordinators are required to submit annual and quarterly reports to the International AFSA Auxiliary President and AFSA Headquarters, with copies to the AFSA Auxiliary Field Operations Committee chair, and the Division President. These reports should include division/chapter activities, correspondence, areas of concern, requests to AFSA International Headquarters, and any other information associated with the coordinators’ office.

Division Conference/Conventions/Annual Meetings: The AFSA Auxiliary division coordinator must develop a close working relationship with the division president and should be a member of the Division Convention Planning Committee. AFSA Auxiliary members may be invited, with the concurrence of the division president, to participate in all meetings and deliberations of the division convention. The AFSA Auxiliary division coordinator has the prime responsibility for the AFSA Auxiliary program and AFSA Auxiliary member participation at the division convention. Therefore, the coordinator should plan and conduct an AFSA Auxiliary meeting(s) during the division convention to cover such subjects as legislation, membership development, chapter programs, and public relations; to endorse and participate in division AFSA Auxiliary award programs; and to elect a coordinator if the division meets the established membership strength requirement. Minutes should be taken during the meeting(s) to ensure that all business conducted is accurately reflected. Copies of such minutes should be forwarded to AFSA International Headquarters, the International AFSA Auxiliary President and the division president.

Coordinator Budget: Those divisions having active and responsive AFSA Auxiliary chapters may be granted funds, as determined annually by the AFSA Auxiliary Budget and Finance committee and International AFSA Auxiliary Executive Council, for chapter activation, newsletters, reproduction, correspondence, postage, telephone, and chapter visits.

All submissions for reimbursements must be accomplished IAW AFSAM 100-2, Principle 15, Section K.

Chapters

The chapters are an integral part of the association. It is at this level where members participate in governance, direction, and building their association. The chapters' mission is to support its members and the local community (includes base community). Chapters that function/exist on military installations do so solely at the discretion of the installation commander. Therefore, it is imperative that these chapters and their leadership coordinate closely with local commanders, command chiefs, first sergeants, and other leaders. Active involvement in chapter activities offers a uniquely personal and satisfying opportunity for individual leadership.

Assignment: With the exception of members of the International Staff, Honorary members, members desiring no chapter assignment, and others exempted by the International Executive Council, all AFSA members should be assigned to chapters.

Location: In determining the location of chapters, the largest city, town, or military installation is selected as a point of reference in determining the chapters' boundaries. There are no restrictions on locating the chapter in a community as long as the location selected remains within the chapter's area of jurisdiction. Members' chapter of assignment will be based upon mailing zip code unless the member requests otherwise.

Chapters are classified as "active" or "inactive". Active chapters are those that meet minimum membership strength requirements, have elected officers, file regular directories of officers, hold regularly scheduled meetings, file the appropriate, accurate, and meaningful annual budgets, annual audits, quarterly reports, and are responsive to the needs of their membership and AFSA as a whole. Inactive chapters are those that do not meet all the requirements listed above.

AFSA Unit/Local Representatives

Presidents of active chapters located on military installations should appoint an AFSA member(s) as the unit(s) representative(s). For military installations not having an active chapter, the division president may appoint an AFSA representative(s) as unit representative(s). In addition, division presidents may appoint "local" representatives to service specific regions/communities within the division.

Representatives act for, and on behalf of, the appointing president on matters strictly relating to AFSA. Representatives' main functions are to educate potential AFSA members, distribute literature, conduct training programs, and serve as membership campaign coordinators within the designated area. They should establish a close working relationship with their commanders, first sergeants, community leaders, and keep those individuals advised of the latest AFSA legislative and other programs. Unit/Local representatives should be invited and highly encouraged to participate in Division/Chapters Executive Council and general membership meetings whenever possible.

VAVS Program Certification

Chapters may designate one VAVS representative and up to three deputy representatives to represent the chapter at any VA medical facility by sending a letter to the Military and Government Relations Directorate at AFSA Headquarters, requesting certification. Following certification, the volunteer representative will be scheduled for an orientation at his/her local VA facility.

Once certified, volunteer workers should notify the VAVS staff that they are affiliated with AFSA (VA ADP Code 274) or its AFSA Auxiliary (VA ADP Code 275). These codes are used to track hours of service and to provide credit to AFSA as a sponsoring organization.

AFSA International Auxiliary Chapters

Chapters are encouraged to organize an AFSA Auxiliary chapter to render support to the chapter in achieving its objectives. AFSA Auxiliary chapters are not separate entities, but an integral part of the AFSA chapter and subject to review by the parent AFSA chapter. The AFSA and AFSA Auxiliary chapter presidents will work together to develop plans and programs to enhance the image and growth of the Air Force Sergeants Association. AFSA Auxiliary chapters are organized and function in accordance with the AFSA and International AFSA Auxiliary Bylaws and the Policies and Procedures Manual. The president of the AFSA Auxiliary chapter should serve on the AFSA Chapter Executive Council. Members of the AFSA Auxiliary Chapter Executive Council may also serve on all AFSA Chapter Standing Activities except the Nominating Activity. AFSA Auxiliary chapter presidents are required to complete all annual and quarterly reports.

Committees And Activities

Committees/activities play an important role in achieving the goals of the association. Productive committees/activities are a vital part of the total AFSA operation. An effective committee/activity can generate qualified group judgment, provide continuity of thinking, and facilitate bringing together a cross section of members' knowledge and experience. Its ability to provide direct member involvement is also a positive. The committee/activity is both a classroom and proving ground for future association leaders by grooming and developing better informed and more knowledgeable members and providing for the succession of leadership at all levels. Committees are governed by Bylaw 10 and Policies and Procedures Principle 9.

Activities include other team/groups that may not necessarily be called a committee. Activities are governed by the Policies and Procedures Manual Principles 9, 10, and 11.

INTERNATIONAL/DIVISION/CHAPTER GOVERNING BODIES

General

AFSA Bylaw 12, 13, and The Policies and Procedures Manual Principle 13 set forth the composition and method of election and terms of office for elected officers.

Roles of International/Division/Chapter Officers

The roles and responsibilities of: International Officers are defined in AFSAM 100-1 Bylaw 7, and 100-2 Principle 7; Division and chapter officers' are defined in AFSAM 100-1 Bylaw 12 and 13; Appointed officers' are defined in AFSAM 100-1 Bylaw 11 and AFSAM 100-2 Principle 7.

Division Presidents

The Division President is the person responsible for division operations, reporting, and other actions. This responsibility cannot be delegated, although tasked to accomplish these responsibilities may be delegated.

The success or failure of any division hinges upon the division president. It is no exaggeration to say that the president can make or break the division. It is the president who must be the prime mover in all division affairs and who must appoint effective activities for all areas of division activity. If the president is weak or unenthusiastic, the division itself will soon fail. It is imperative, therefore, that the election of a division president never be accomplished carelessly. Refer to AFSAM 100-1 and 100-2, as necessary.

Division Executive Council Meetings

Division Executive Councils should meet a minimum of two times per year at such times and places as the Division Executive Council may prescribe. Special meetings are held when required.

Reimbursements to Elected Officers or Others on Official AFSA Business

Elected officers and members are not paid for their services. However, they may be reimbursed for things such as travel and meals when they are performing business for the association.

Within 30 days of the completion of approved travel, the individual making the trip will prepare an AFSA Claim For Expenses. Refer to AFSAM 100-2 for additional information. The AFSA Auxiliary President must approve all International AFSA Auxiliary officer claims before the claim is submitted to the Headquarters for payment.

CHAPTER GOVERNING BODY

Elected Officials

AFSAM 100-2, Principle 7, Section 3, requires the general membership to elect the following officers: President, Vice President, and at least three trustees (trustees may be appointed if authorized by the general membership). Terms of office are established in AFSAM 100-2, Principle 6.

Chapter Executive Council

AFSAM 100-2, Principle 8, Section 2 establishes roles and responsibilities of the chapter executive council. Where a chapter has an AFSA Auxiliary, the AFSA Auxiliary President may become member of the Chapter Executive Council. Once elected or appointed to office, a chapter officer is responsible to the chapter membership for the effective management of the chapter and for the development of plans and programs of interest to the general membership. They will also instill pride, prestige, and recognition of the chapter throughout the chapter membership and the Air Force Sergeants Association. In all their deliberations and in their dealings with the chapter membership, local military and civilian leaders, and the general public, chapter officials must adhere to the principles and standards of the AFSA Code of Conduct as set forth in AFSA Manual 100-2. The Executive Council should educate themselves about their organization and promote organizational awareness by supporting International programs, sponsors, and activities.

IAW AFSAM 100-2, Principle 8, Chapter Executive Council meetings should be held at least monthly and general membership meetings monthly. Any proceedings of general interest should be reported to the membership by means of the chapter newsletter, special communications, or announced at the general membership meeting. IAW with AFSAM 100-2, Principle 5, Section 11, general membership meetings should be held monthly, but as a minimum at least quarterly.

All Executive Council meetings should be chaired by the president or, in the president's absence, the vice president. The chairs of all required activities should attend and participate in all Executive Council meetings but should not vote unless otherwise entitled to do so.

Chapter President

The Chapter President is the person responsible for chapter operations, reporting, and other actions. This responsibility cannot be delegated, although tasked to accomplish these responsibilities may be delegated.

The success or failure of any chapter hinges upon the chapter president. It is no exaggeration to say that the president can make or break the chapter. It is the president who must be the prime mover in all chapter affairs and who must appoint effective activities for all areas of chapter activity. If the president is weak or unenthusiastic, the chapter itself will soon fail. It is imperative, therefore, that the election of a chapter president never be accomplished carelessly. Refer to AFSAM 100-1 and 100-2, as necessary.

Appointed Officials

The chapter president, with the concurrence of the Chapter Executive Council, may appoint members of the chapter to perform certain administrative and operational functions for the chapter IAW AFSAM 100-2, Principle 12.

AFSA and AFSA Auxiliary chapter presidents should seek advice and assistance from any of the following individuals if assistance is required:

- Other AFSA/AFSA Auxiliary Chapter Presidents
- Division Presidents/Coordinators (DRU chapters may contact their DRU Liaison)
- International Headquarters
- International Officers
- International Presidents

Minutes of Meetings

Meeting Minutes should be maintained and distributed IAW Robert's Rules of Order.

CHAPTER GENERAL MEMBERSHIP MEETINGS

Conforming to Members' Desires

Obviously, basic decisions on chapter meetings, i.e., decisions on frequency, type, time and place of meeting, should reflect members' preferences as much as possible. However, no decision relating to chapter meetings could be expected to please the entire membership. An easy and effective way of determining members' desires is to circulate a questionnaire. Therefore, the objective should not be to please all the members but to please as many as possible.

Frequency of Meetings

The vast majority of AFSA and AFSA Auxiliary chapters schedule meetings monthly; however, some chapters meet every other month and a few meet quarterly. AFSA Manual 100-2 states that a chapter should hold a general membership meeting monthly; however, one general membership meeting must be held at least quarterly. Two key items to keep in mind are consistency and publicity. Consistency is meeting regularly on the same day, same time, and same place (i.e. second Thursday of each month at 2:00 p.m. at the enlisted club). Publicity is letting people know about the meeting, make sure everyone knows they are welcome and wanted.

Joint Meeting with AFSA Auxiliary

Consideration should be given to joint meetings with the AFSA Auxiliary, except for that portion of business that is separate and distinct.

Attendance Roster and Voting

A "Roster of Attendance," should be available at the meeting room entrance. The sergeant-at-arms should ensure each member signs the roster and if votes are to be taken, ensure that only AFSA "Active" members are allowed to vote.

SPECIAL REQUIREMENTS OF AFSA/AFSA AUXILIARY CHAPTERS LOCATED ON AIR FORCE INSTALLATIONS

Chapter Requirements

Air Force Instruction 34-223 prescribes requirements for private organizations located on Air Force installations. AFSA/AFSA Auxiliary chapter presidents affected should obtain a copy of this document from the appropriate Air Force Web site.

As local affiliations of a veteran's organization, AFSA/AFSA Auxiliary chapters are classified as private organizations, as defined in this instruction. As such, these chapters operate on an Air Force installation with the consent of the installation commander. An annual review is made by the local base military officials to see if the bylaws, policies and procedures, etc., prescribing membership provisions and purposes, still apply, and to determine whether the chapter's authorization to operate shall be continued. The AFSA/AFSA Auxiliary chapter president will provide the local base military officials with a copy of the bylaws, policies and procedures, letter of approval, and other pertinent documents as requested by local officials. If there are questions, the president must immediately contact AFSA Headquarters, Member and Field Relations Director.

AFSA/AFSA Auxiliary chapters may NOT compete with the Army and Air Force Exchange Service, Services activities, or nonappropriated fund (NAF) instrumentalities. All federal, state, and local laws governing similar civilian activities must be followed.

AFSA/AFSA Auxiliary chapters with annual gross revenue (income) of \$100,000 or more must have, at their expense, a professional annual audit of their financial records by a public accountant. A copy of this audit will be provided to local base military officials and to International Headquarters.

AFSA/AFSA Auxiliary chapters encountering difficulties in complying with this requirement should contact International Headquarters for assistance and guidance.

Chapter-Operated Clubs and Other Activities

The Air Force Sergeants Association shall not be responsible or liable, financially or otherwise, for the operation/management of any club or other venture either sponsored or endorsed by an AFSA/AFSA Auxiliary chapter.

No AFSA/AFSA Auxiliary chapter will endorse or sponsor a club or venture involving finances, unless such club or enterprise shall be in compliance with the laws and rules of the applicable state, country, AF installation, or other jurisdiction.

Failure of any AFSA/AFSA Auxiliary chapter to comply with the above will be sufficient cause for the revocation or suspension of the chapter's charter.

Depending on the nature of the club or venture, a separate set of financial records may be required for these activities. Chapters contemplating a financial venture should contact the International Headquarters for assistance and guidance.

Activating Inactive Chapters

AFSA has designated chapters at predetermined locations throughout the world. The first and most important element that must be present to activate a chapter is to identify, recruit, train, and motivate a slate of volunteer leaders. With solid dedicated leaders who are willing to devote time to a chapter, all chapters will succeed.

Procedures for Activating/Reorganizing Inactive Chapters

- The division president must plan for the activation/reorganization of inactive chapters. The division president and the Division Executive Council members are the primary source of plans and publicity for the orderly and systematic activation/ reorganization of chapters.
- Following coordination between the division president, the AFSA International President, and AFSA HQs and agreement to activate/reorganize an inactive chapter, the division president should appoint an Organizing Committee from members of the inactive chapter, supplemented by division or adjoining chapter officials. The Organizing Committee should, using the AFSA chapter roster (if available) provided by the Director of Member and Field Relations, contact chapter members until they obtain assurance from at least 25 members for AFSA and 10 members for the AFSA Auxiliary that they are interested in activating/reorganizing the chapter. Once this is accomplished, planning should start for an organizational meeting. **NOTE:** If chapter members have been reassigned to other chapters, a chapter report will be impossible to obtain. In that case, the division president must take steps to contact members to activate the chapter.

Chapter Activation/Reorganization Meeting

The organizational meeting should be held at a location that is convenient to the majority of the members. A “get acquainted” social function (30-45 minutes) should be scheduled preceding the organizational meeting.

The organizer(s) should briefly explain the AFSA objectives, how AFSA originated and the relationship that chapters have as field units:

Organizers must conduct an election of chapter officers. The AFSA Bylaws require the general membership to elect a president and vice president, and elect or appoint a minimum of three trustees. A secretary and treasurer may be appointed by a newly elected president at the organizational meeting or at a later date.

Forms and Reports. The organizer(s) must provide the following completed forms to the Division President and to the Director of Member and Field Relations:

- Request for Charter (Form Letter);
- Directory of Officers; and
- Minutes of Meeting

Upon receipt of the above forms, the Director of Member and Field Relations will issue the following to the chapter:

- Charter;
- Gavel;
- AFSA forms and publications required for chapter operation;
- Recruiting literature;
- Grant in the amount as determined and budgeted in the current International Budget, for activation or reactivation (if the chapter has been officially inactive for at least two (2) years);
- Miniature three-flag set for meetings; and
- “How To” Manual (AFSA Auxiliary).

Financial Records When a Chapter is Reactivated

Upon reactivation of an AFSA/AFSA Auxiliary chapter, International Headquarters will provide the new chapter president with all available financial records if available.

Funds When a Chapter is Reactivated

If reactivation occurs within one year from the date of deactivation, any chapter funds in escrow at International Headquarters will be provided to the new chapter president for official AFSA/AFSA Auxiliary chapter purposes.

FIELD ORGANIZATION FINANCIAL MANAGEMENT

Purpose

To establish procedures regarding field organizations financial management and to promote the proper and efficient accounting for of AFSA/AFSA Auxiliary field organization funds

Why AFSA Requires Accurate and Timely Audit, Budget, Financial, Activity and Americanism, and Directory of Officer Reports

AFSA is tax exempt under Section 501(c) (19) of the Internal Revenue Code. To extend this tax-exempt umbrella to the divisions, chapter, and auxiliaries, AFSA files “annually” a 990 Form Group Return. To properly prepare the Group Return, AFSA must have the financial information and activities of each division, chapter, and AFSA Auxiliary. A majority of the information provided is financial: assets; liabilities; fund balances; revenues and expenses. The other required information pertains to activities and officers, divisions, chapters, and auxiliaries addresses. As you can see, it is very important to keep accurate records, submit accurate and timely reports, and keep the AFSA HQ informed.

The Internal Revenue Service is aggressively pursuing the non-profit sector because there are billions of dollars each year that non-profit organizations collect and spend that are not taxed. AFSA must make sure that all the information that is submitted to IRS is thorough and accurate so that AFSA does not violate any of the regulations or

tax laws. The 990 Group Return must also be easily accessible to the public, Internal Revenue Service, and Government Accountability Office. All financial information must be accurately disclosed and all reports must be submitted in a timely manner to avert the loss of this tax-exempt umbrella. Otherwise, divisions, chapters, and auxiliaries will be required to pay taxes on revenues received each fiscal

Why AFSA requires the Activity and Americanism Reports

The submission of the Activity and Americanism Report allows AFSA to use restricted insurance revenues generated from AFSA's Insurance Programs to fund general operations (General Fund). AFSA is a veterans organization; therefore, the IRS allows AFSA to document Americanism activities. Reporting these activities, allows AFSA to make available (to AFSA) monies from the Insurance Program that would otherwise be classified as restricted and as 'unrelated business income'. This income is taxed at a rate of 35% or higher. AFSA is in the business of utilizing all available resources to legally fund the goals and objects of the organization.

It is the division/chapter president's responsibility to review, sign, and submit all Financial Reports, Budgets, Audits, Activity and Americanism Reports, and Directory of Officers to the International Headquarters. If sending electronically, a cover e-mail from the president must accompany each transaction and list the reports and dates prepared.

Fiscal Year and Internal Revenue Service

Fiscal Year: The AFSA/AFSA Auxiliary fiscal year is from May 1 to April 30 of the succeeding year, i.e., FY 2002 includes the period of May 1, 2001 through April 30, 2002. All financial and budgetary records must be maintained based on the AFSA/AFSA Auxiliary fiscal year.

Federal Tax Identification Number: Each AFSA and AFSA Auxiliary chapter is assigned a tax identification number (TIN) or employer identification number (EIN) that should be used on bank accounts and whenever an identification number is required. If an ID number has not been assigned, use the Headquarters Group TIN 23-7364999

Division/Chapters Treasurer

The division/chapters president has the overall responsibility for all assets and reporting of the division/chapters; however, a treasurer will assist the president to complete, retain, and manage financial matters.

The division/chapters president should appoint a treasurer prior to the installation of the elected officers so that the treasurer may be sworn in with the other officers. The treasurer's term of office should correspond with the president's term of office. There are no restrictions on paying for a full-time treasurer other than availability of funds. Division presidents should appoint an individual who resides in close proximity to the division president's residence to permit frequent contacts for coordination of financial matters.

The treasurer is under the supervision of the president and is the officer responsible for the stewardship of the organization's funds. The treasurer is responsible for monitoring the budget process. The treasurer will provide forms, necessary data and assistance to the Budget and Finance Activity, and will ensure that established suspense dates for budget preparation and submission are met. The treasurer will also make copies of both the proposed and approved budget for later use. Other responsibilities include:

- Keep financial records;
- Prepare division/chapters budget;
- Prepare accurate financial statements;
- Monitor the budget process and anticipating financial problems;
- Safeguard and manage the organization's financial assets;
- Comply with AFSA reporting requirements to satisfy federal statutes; and
- Comply with U.S. Air Force requirements when the organization is located on a military installation.

The treasurer is charged with maintaining the organization's financial records in an appropriate manner because reliable and complete records are of the utmost importance.

Bookkeeping Procedures

The treasurer must know what is involved in elementary bookkeeping but, with the guidance provided in this manual, there should be no difficulty in understanding basic procedures and requirements.

Accounting Method: AFSA/AFSA Auxiliary will use the cash basis of accounting. This means that only transactions involving the receipt or disbursement of cash will be recorded and reported. The nature of AFSA/AFSA Auxiliary division/chapters activities is such that there are no material amounts owed to others (payables/liabilities) or due from others (receivables).

Accounting Entities: Each AFSA and AFSA Auxiliary division/chapters is a separate, independent entity for accounting purposes. AFSA and AFSA Auxiliary division/chapters funds will not be co-mingled. This, in no way, precludes the undertaking of joint projects by AFSA and AFSA Auxiliary chapters.

Loans: Loans to any AFSA or AFSA Auxiliary member, employee, elected or appointed officer of AFSA or the AFSA Auxiliary, consultant or other representative are prohibited under the AFSA and International AFSA Auxiliary Bylaws, Bylaw 15, Section 5.

Bank Accounts

Each AFSA/AFSA Auxiliary division/chapters must have a checking account, preferably interest bearing at a minimum. If an interest-bearing checking account is not available, a savings account is desirable if funds in excess of immediate requirements accumulate. Many chapters use a Federal Credit Union share-draft account for both purposes. Whenever possible, arrangements should be made with the financial

institution to have bank statements prepared (cut off) as of the end of the month to facilitate the reconciliation of account balances.

The chapter's TIN/EIN must be used on bank account documents.

The division/chapters president should authorize three persons to sign/ countersign checks or to withdraw funds from division/chapters savings accounts. This will provide some flexibility in the event of TDY trips, illness, vacations, etc. Two authorized signatures are required for the issuance of checks and for savings account withdrawals.

It is recommended that each AFSA/AFSA Auxiliary chapter obtain a Visa/MasterCard Debit Card at the bank or financial institution where their checking and savings accounts reside. This option will allow each AFSA/AFSA Auxiliary division/chapters the flexibility to pay (by debit card) for supplies or memberships or to take advantage of web site/on-line purchases/payment opportunities.

The name of the account should begin with the Air Force Sergeants Association followed by the division/chapters number. Serious consideration should be given to having only the division/chapters number and nickname imprinted on the checks when ordered, unless the division/chapter rents a post office box in a central location. Checks will normally be in the possession of the division/chapters treasurer.

It is imperative that bank statements be reconciled by the division/chapters treasurer on a monthly basis or as frequently as statements are received. The reverse side of most bank statements has a space for this purpose. Banks are not infallible, and errors may take several weeks to correct if not reported promptly.

Loss or theft of blank checks or savings passbooks must be reported to the appropriate financial institution immediately upon discovery.

Internal Control

Internal control is the system of procedures that, in the absence of collusion, minimizes the likelihood of misappropriation of assets or misstatement of the accounts, and maximizes the likelihood of detection if it does occur. Each person responsible for the handling or accounting of AFSA/AFSA Auxiliary funds has the responsibility to the general membership of safeguarding the assets of the association.

One of the most effective internal controls is the use of a budget that is compared to actual results on a periodic basis. If deviations from the budget are carefully reviewed by all concerned, the likelihood of a large misappropriation taking place without being detected is reduced considerably.

Control of Receipts

Pre-numbered duplicate receipts should be issued for all cash at the time of receipt to create a written record of cash received. The original copy of the receipt should be given to the person from whom the money was received, and the duplicate must be kept permanently. Periodically, a comparison will be made of the total receipts issued with

the amounts deposited and indicated on the bank statement. At minimum, the receipt must contain the date, to whom the receipt was issued, and the total amount received. If a receipt is voided, both the original and duplicate copies must be kept and accounted for.

Cash collections should be under the control of two people whenever possible. Whenever only one person handles funds, there is always the risk of misappropriation. However, there is a greater possibility that someone may erroneously believe misappropriation has occurred. Distrust is not the issue, but rather the elimination of the opportunity for someone to perceive mishandling of AFSA/AFSA Auxiliary funds. Checks should be promptly endorsed in writing or by rubber stamp as in the following example:

FOR DEPOSIT ONLY
AIR FORCE SERGEANTS ASSOCIATION
DIVISION/CHAPTER XXXX
ACCOUNT NO: _____

- All receipts, cash/checks, etc., must be deposited in the bank on a timely basis. The purpose of this control is to ensure that there is a complete record of all receipts. If a division/chapter receives cash receipts, no part of this cash should be used to pay its bills. The receipts must be deposited intact and checks issued to pay expenses. In this way, there will be a record of the total receipts and disbursements of the chapter on the bank statement.
- AFSA/AFSA Auxiliary funds must never be co-mingled with personal funds.
- AFSA/AFSA Auxiliary membership dues collected by individuals or a chapter must be forwarded to International Headquarters with minimum delay. Cash should not be sent through the mail; a money order or bank draft should be obtained for transmittal purposes.

Control of Disbursements

- All disbursements must be made by check, and supporting documentation must be kept for each disbursement.
- All checks will normally be prepared, signed by the division/chapter treasurer, and countersigned by the division/chapter president or an individual designated by the division/chapter president. Both individuals must review the disbursement support documents to ensure that the expenditure is for official AFSA/AFSA Auxiliary division/chapter purposes.
- Checks must be pre-numbered and written in consecutive order.
- The signing or countersigning of blank checks is prohibited.
- The drawing of checks payable to cash or bearer is prohibited.
- Disbursement support documents include invoices, statements, receipts, etc. If an invoice, statement, or receipt is not provided, the division/chapter president must prepare and sign a memorandum for the division/chapter treasurer to use as a support document. This memo must contain the date, to whom the payment is to be made, the purpose of the disbursement and the total amount.

Savings Accounts

When a division/chapter has funds in excess of immediate requirements and these funds are not in an interest-bearing checking account, they should be placed in a separate interest-bearing savings account. This is done to maximize earnings (interest) and not to lose potential earnings on idle available funds. The interest earned is added to the Interest line under Income Received. This will increase Total Income for the division/chapter. The Savings account must also require two signatures for any withdrawals.

Division/Chapter officers authorizing a withdrawal must be fully aware of the reason or requirement for the withdrawal. Approval must not be given routinely. Withdrawals from savings accounts will be deposited intact into the division/chapter checking account. All disbursements will be made from the regular checking account.

Assets (Organizational Property): Chapters/divisions possessing assets such as office equipment (typewriters, computers, filing cabinets, desks, chairs, etc.) must maintain a complete permanent record of the asset, as follows:

- Description of the asset (including manufacturer's name);
- Serial number, if applicable;
- Date acquired;
- Cost or other method of acquisition; and
- Physical location.

An inventory of all assets must be taken and reported quarterly to verify that the assets are on hand.

Cash-Basis Bookkeeping

Bookkeeping is the process of recording, in a systematic manner, financial transactions that have taken place. It is simply maintaining records in a manner that will facilitate summarizing them at the end of a period in the form of financial reports. There is little need to know a great deal about accounting theory, and common sense will dictate the records that must be kept.

There are basically only three steps involved in any bookkeeping system:

- Record each transaction in a systematic manner when it occurs. This recording may be on the checkbook stub or, for chapters/division with many transactions; it may be an entry in a journal or worksheet or via use of a computer with/without an accounting software program.
- Summarize transactions so that all like transactions are grouped together. This summarizing can be done on the monthly statement you receive from your bank or on a simple worksheet.
- Prepare financial reports from the monthly statement or worksheets.

Checkbook System of Bookkeeping

Most people are familiar with the first step in checkbook record keeping since almost everyone keeps a personal checkbook. The process of recording each check and each deposit on the checkbook stub is the first step in a checkbook system of bookkeeping -- the step of initially recording the transaction. The checkbook becomes the book of original entry. It is important to write down enough information or description on the stub to identify the purpose of the receipt or disbursement.

In the case of disbursements, there should be reference to the vendor's invoice or other memorandum. It is also important to keep track of receipts by noting whose checks are included in each deposit, perhaps using the back of the stub if there isn't room on the front. Alternatively, this information can be put on a copy of the deposit slip, which can then be kept with the bank statement or in a separate file.

Since the checkbook becomes the source of all bookkeeping entries, it is important that all receipts be deposited intact and all disbursements be made by check. This will ensure that a record is established of all transactions.

The second step of summarizing all the transactions for the period is almost as easy. A worksheet can be used that has several columns, one for each of the categories of income or expense. It should be noted that each month's transactions are summarized from the checkbook stubs and entered in total on the worksheet. A reconciliation of the cash account should be located at the bottom of the worksheet. This is the treasurer's proof that a mistake hasn't been made in summarizing the transactions. While the worksheet can be for the entire year, in practice, the worksheet should be totaled either every month or every time financial reports are prepared. At that point, the treasurer would want to prove the cash position in this manner. This reconciliation should not be confused with the bank statement reconciliation, which should be prepared directly from the checkbook stubs and the monthly bank statement.

How to Prepare the Financial Report

Heading Entry:

- Enter the chapter number and current mailing address.
- Indicate which period is being reported:
 - 1st Quarter: May 1 through July 31
 - 2nd Quarter: August 1 through October 31
 - 3rd Quarter: November 1 through January 31
 - 4th Quarter: February 1 through April 30

Part I -- Income Received During Quarter (Current Period)

- Enter the total income for the quarter being reported for each source of income received during the period:
 - Chapter Activation Grant
 - Administrative Support Payments
 - Dues Rebates

- Social Function Income
 - Fund-Raising Income (Specify)
 - Contributions Income
 - Interest Income
 - Advertising Income (Publication)
 - Miscellaneous Income (Specify)
- Enter the total income received from all income sources.

Part II -- Expenses Paid During Quarter (Current Period)

- Enter the total disbursements for the quarter being reported for each element of expense:
 - Social Function Expense
 - Fund-Raising Expense
 - Contributions Expense
 - Postal Expense
 - Printing Expense
 - Convention Expense
 - Bond/Insurance Expense
 - Bank Charge Expense
 - Office Supplies Expense
 - Awards Expense
 - Miscellaneous Expense (Specify expenses)
- Enter the total expenses for all expense elements.

Part III -- Income Over (Under) Expenses

- Deduct total expenses from total income and enter the difference in the space labeled "Income Over (Under) Expenses." If total expenses exceed total income, the amount will be bracketed to indicate a negative value. Example:

Total Income Received	\$50
Total Expenses Paid	(75)
Excess of Expense over Income	(\$25)

- Enter the beginning fund balance in the space labeled "Beginning Fund Balance." This amount will be the ending fund balance for the preceding quarter. In cash basis accounting, this amount will equal the checking and savings account balances of the last day of the preceding quarter.
- Add the "Income Over (Under) Expenses" amount to the "Beginning Fund Balance" amount, and enter the sum in the space labeled "Ending Fund Balance." If the Income Over (Under) Expenses is a negative value, this amount will be deducted from the beginning fund balance to arrive at the ending fund balance. In either case, in cash basis accounting, the Fund Balance End of Period amount must equal the checking and savings account balances (plus other assets, if applicable) as of the last day of the quarter being reported.
Example:

	<u>Positive</u>	<u>Negative</u>
Total Income Received	\$ 100	\$ 50
Total Expenses Paid	<u>- 75</u>	<u>- 75</u>
Income Over (Under) Expenses	\$ 25	(\$ 25)
Beginning Fund Balance	<u>+200</u>	<u>+200</u>
Ending Fund Balance	\$ 225	\$ 175

Please note that the Beginning Fund Balance for the Current Period was the Ending Fund Balance for the prior quarter or the End of the Fiscal Year

Parts I and II -- Income Received and Expenses Paid (Year-to-Date)

- For the first-quarter report, the data entered in this column will be exactly the same as that entered in the Income Received and Expenses Paid (Current Period) Column.
- For the second- third- and fourth-quarter reports, the data entered in this column will be cumulative year-to-date total for the current fiscal year for each element of income and expense, and total income received and expenses paid.

Part III -- Income Over (Under) Expenses

- Deduct the total expense amount in this column from the total income amount in this column, and enter the difference in the space labeled “Income Over (Under) Expenses.”
- **The “Beginning Fund Balance” will be the fund balance as of April 30 of the preceding fiscal year and will remain the constant YTD Total for the remainder of the current fiscal year.**
- Add the “Income Over Expenses/Income (Under) Expenses” amount in this column to the “Beginning Fund Balance” amount in this column, and enter the sum in the space labeled “Ending Fund Balance.” The Ending Fund Balance amount must equal the checking and savings account balances as of the last day of the quarter being reported.

Part IV -- Cash

- Enter the sum of each category of cash and total.
- The total cash should equal “Ending Fund Balance” from current period and year to date in Part III.

Part V -- Account Information

- Fill in the applicable information that is requested.

Part VI -- Investments

- Fill in the applicable information that is requested.

Part VII -- Organizational Property (Assets)

- Fill in the applicable information that is requested.

NOTES: At the bottom of the page:

- Print or type the chapter president's and treasurer's names.
- The chapter president's and treasurer's signatures will certify the accuracy of the data presented on this form. When using electronic submission, insert the name of the president and treasurer.

Formal Cash-Basis Bookkeeping System

The checkbook system of bookkeeping is adequate for most chapters/division, but it has limitations as to the number of transactions that can be handled without being cumbersome. Some larger chapters/division may require more formal systems, which require greater knowledge of accounting theory. Basic records include:

- Cash receipts journals;
- Cash disbursements journals;
- General journals; and
- General ledgers.

Most important: Keep systematic records that are summarized into meaningful classifications.

INCOME SOURCES

Chapters Only

Chapter Activation Grant: Each newly chartered or reactivated (if inactive for a two-year period) AFSA and AFSA Auxiliary chapter will receive a grant from AFSA International Headquarters. The Executive Councils determine the grant amount and are listed in the AFSA and AFSA Auxiliary General Budgets.

New Member Recruiting Rebates: Chapters may receive a one-time new member rebate of \$1 for each new AFSA member recruited. This \$1.00 is for all membership categories (1 yr, 2 yr, 3, yr, life or any new categories). This is effective May 1, 2007, (FY 2008). Future amounts will be based upon authorizations in the approved fiscal year AFSA International budget.

Divisions and Chapters

Administrative Support Payments: Active and responsive divisions and chapters will receive quarterly payments from AFSA International Headquarters based on division/chapter member strength (includes Active and Lapsed members not in bad address status) as of July 31, October 31, January 31, and April 30. Payments will normally be mailed to the division/chapter president beginning on or about the 20th of

the month following the “as of” date. AFSA and AFSA Auxiliary administrative support payments are based upon DUES-PAYING members (Active and Lapsed status) assigned as of July 31, October 31, January 31, and April 30, excluding DRU, unassigned, and “bad address” members. The AFSA Budget and Finance Committee and the International Executive Council determine the authorized amount. NOTE: Divisions do not receive rebates for AFSA Auxiliary because the AFSA Auxiliary Executive Council has established a different method of reimbursement. Comments on reports that simply say “No Activity” does not constitute “active and Responsive”.

Social Function Income: Chapter-sponsored social events, such as an installation banquet, a dinner-dance, or barbeque outing, may provide a source of income from the sale of admission tickets or door charges. Gross income to the AFSA organization should be recorded when received, and expenses associated with the event should be paid by check and accounted for separately.

Fund-Raising Income: Division/Chapter-sponsored fund-raising projects may provide an additional source of income. Gross income (to the AFSA organization) should be recorded when received, and expenses associated with the project should be paid by check and accounted for separately.

Contributions Income: Some businesses or individuals may wish to make a tax-deductible financial contribution to some worthy cause sponsored by the chapter/division. Such contributions would be classified as contributions income. Items donated for a fund-raising project, such as a white elephant sale, will not be valued or reflected as income.

Interest Income: Interest earned from the investment of division/chapter funds in an interest-bearing savings account, or the like, is another source of income. The amount of interest earned may be found on the statement issued by the financial institution on a monthly or quarterly basis.

Advertising Income: Another possible source of income is the sale of advertising space in a division/chapter newsletter or other publication. Gross advertising income must be recorded when received, and any expenses associated with acquiring or displaying the advertising must be paid by check and accounted for separately.

Miscellaneous Income: Any source of income other than those categories described above would be considered miscellaneous income. For example, at a membership drive booth newly recruited members pay using cash, the chapter representative transmits the application electronically using a chapter credit card. All cash received for membership dues will be listed as income, conversely, when reconciling the credit card statement for payment, the membership dues will be listed as an expense. The income (cash received) and the expense (credit card bill) will offset/balance each other out.

Expense Elements

Social Function Expense: This element of expense is the total cost of supporting a social function as described above.

Fund-Raising Expense: This element of expense is the total cost of supporting a fund-raising project.

Contributions Expense: This expense includes charitable contributions to worthy causes, such as the AFSA Building Fund, AFSA Scholarship Fund, Airmen Memorial Foundation, and AFSA Auxiliary Furthering Education Grant Fund, etc.

Postal Expense: This expense category includes expenditures for postage stamps, parcel post fees, bulk mailing permits, post office boxes, newsletter postage, and United Parcel Service (UPS) fees, etc.

Printing Expense: This element of expense includes photocopy or other reproduction costs, printing of newsletters or other material, etc.

Convention/Conference Expense: This expense category includes all expenditures for division/chapter participation in division or international conventions, including travel cost, if applicable.

Insurance Expense: This expense category includes insurance coverages the chapter may possess.

Bank Charge Expense: This expense element includes bank charges for blank checks and account service charges by financial institutions, etc.

Office Supplies Expense: This element of expense includes expenditures for all supplies required to support division/chapter officers in the performance of their duties. Stationery, envelopes, paper stock, business cards, writing instruments, and office equipment are some examples of office supplies.

Telephone/Telegraph Expense: This expense category includes telephone, telegraph, facsimile, and Mailgram expenditures incurred by division/chapter officers in the performance of official AFSA/AFSA Auxiliary business.

Awards Expense: This expense element includes the costs of obtaining plaques, trophies or other gifts (including engraving) to be presented to deserving individuals or organizations the division/chapter wishes to recognize.

Miscellaneous Expense: Any expense other than those elements described above would be included in the miscellaneous expense category.

The Audit Committee occupies a unique and important position in AFSA/AFSA Auxiliary chapter organizations. It is strongly recommended that the Audit Committee audit each quarterly report for the following reasons:

- The volume of transactions to be reviewed will be smaller than if the audit is accomplished annually. Consequently, the audit can be performed in an hour or so rather than the four to eight hours required annually.
- Chapter officers are frequently subject to transfer, particularly if on active duty. If an Audit Committee has a question about a transaction that occurred during the first quarter, the individuals involved will be available to answer the query. If the audit is conducted only at the end of the year, the persons involved may be unavailable to provide the answers.

The Audit Committee will consist of two persons appointed by the chapter/ division president. Audit Committee members must be independent of the management of the organization, i.e., free from any relationship that would interfere with their exercise of independent judgment in financial matters. This concept of independence will exclude the president, vice president, trustees and treasurer from Audit Committee membership. The ideal Audit Committee member will be someone who is independent of chapter management, with no financial ties to the organization, possessed of a sense of fiscal responsibility, able to diligently oversee management's fiscal performance without meddling in management's prerogatives and, more importantly, has the time to do a conscientious job as a committee member.

The primary purpose of the Audit Committee is the overseeing of financial reporting to the members of the chapter and International Headquarters, and the overseeing of the underlying operating policies and processes embodied in the financial reports, as described in this chapter. The Audit Committee will certify that the financial reports correctly reflect the financial condition of the division/chapter.

The Audit Committee should meet on a quarterly basis to review the financial reports prepared by the division/chapter treasurer. Timeliness is essential to ensure that the reports outlined in this Volume are submitted within the established suspense dates. The Audit Committee must be free to probe any financial activity, to ask any questions, and to obtain any information it needs to accomplish its role.

If the Audit Committee discovers apparent improprieties in its review of the financial records, or failure of the organization to comply with procedures established in this volume, the committee should immediately contact the division/chapter president to reconcile the apparent discrepancies. If, subsequent to discussions with the chapter president, there are still apparent unresolved improprieties or discrepancies, the Audit Committee must immediately contact the International Headquarters Director of Accounting and Finance for assistance and guidance.

NOTES:

The division/chapter president should meet monthly with the treasurer to accomplish a physical review of the books and records.

- (1) Division presidents and division executive council members should review chapter books and records during visits to the chapter.

- (2) Division and chapters audits should be accomplished quarterly but at a minimum of annually. It is imperative that divisions and chapters conduct audits due to stricter regulations from the IRS and newly established rules concerning non-profit organizations.
- (3) **Electronic submission of audits is unacceptable as all audits must be signed by the division/chapter president and audit committee members.**

TAX REQUIREMENTS

State Sales Tax Exemption

AFSA/AFSA Auxiliary chapters may be exempt from the payment of state sales taxes in certain states. Each chapter must check with the local taxing authority for application/information regarding tax-exempt status.

Federal Income Tax Reporting

AFSA/AFSA Auxiliary chapter funds will be included in the AFSA Group Return of Organizations Exempt from Income Tax (Form 990) prepared by the International Headquarters. Chapters/Divisions should not prepare a separate Form 990.

Chapters/Divisions receiving correspondence or inquiries (other than those concerning the chapter's EIN or TIN) from the Internal Revenue Service should IMMEDIATELY forward the documents to International Headquarters for resolution.

FINANCIAL RECORDS AVAILABILITY, RETENTION, AND DISPOSITION

Subjection to Audit

The financial records discussed in this chapter are subject at any time to inspection by the Chapter Audit Committee, Chapter Executive Council, Division President/Coordinator, and the International Headquarters Staff. Division records are subject at any time to inspection by the Division Audit Committee, Division Executive Council, International President, and the International Headquarters Staff. In addition, AFSA/AFSA Auxiliary chapters located on Air Force installations are subject to audit by the Air Force if there are indications of fraud or other improprieties.

Retention of Records

Records should be kept on file by the division/chapter president or other designated officials. If the secretary keeps the minutes on file, the president should have a copy. The guidelines for retention of AFSA/AFSA Auxiliary records are as follows:

- Organizational property and division/chapter assets are to be retained permanently.
- Division/chapter minutes are to be retained permanently.
- Financial records, which would include the division/chapter treasurer's files and the quarterly financial statements, are to be retained for three years.

- Activity and Americanism report and any other field report should be retained for one year.
- Other miscellaneous records should be retained for one year.
- Bank and credit card statements should be retained for three years.

Financial Records Orientation

Outgoing AFSA/AFSA Auxiliary division/chapter presidents will ensure that their successors are provided with all of the financial records discussed in this volume on a timely basis. An orientation in financial matters for the incoming division/chapter president will be extremely beneficial in ensuring a smooth transition.

Records and Documents Transfer to New President

Following is a summary of financial records and other documents (not necessarily all-inclusive) that should be provided by outgoing AFSA/AFSA Auxiliary division/chapter presidents to their successors:

- Checkbook and blank checks;
- Savings account passbook;
- Bank Statements and reconciliations;
- Check stubs, deposit slips and canceled checks;
- Cash receipt book and file;
- Disbursement support documents;
- Organizational property (asset) records;
- Summary worksheets, journals and ledgers;
- Financial report file;
- Division/chapter budget records;
- Liability insurance documents;
- Unpaid invoices or memoranda;
- Chapter charter;
- All manuals (AFSA/AFSA Auxiliary Bylaws, Policies and Procedures, Field Operating Procedures and Guideline Manuals);
- All administrative/management forms, publications and supplies;
- AFSA/AFSA Auxiliary EIN or TIN number;
- AFSA/AFSA Auxiliary State Sales Tax Exemption Certificate.

AFSA INTERNATIONAL HEADQUARTERS CHECKS AND STATEMENTS

Deposit of Checks Received from Headquarters

AFSA/AFSA Auxiliary division/chapter administrative support and chapter recruiting rebate checks received from International Headquarters must be deposited in division/chapter accounts upon receipt. These checks become "stale-dated" six months from the date of issuance and will not be accepted for payment after that date.

Stale Check Disposition

Stale-dated checks should be kept to a minimum because this gives the appearance of a lack of attention to detail and not adequately depositing and protecting organizational funds. Division/chapter officers discovering a “stale-dated” check should forward the check, together with a note describing the circumstances or situation, to the International Headquarters Director of Accounting and Finance. A replacement check will be issued after the transaction has been researched to ensure that a stop-payment order and replacement check have not previously been issued.

Additional Guidance

Any AFSA or AFSA Auxiliary chapter with an accounting problem or question about the procedures contained in this chapter should contact the International Headquarters Director of Accounting and Finance for assistance.

BUDGET

A budget is a plan of action representing the organization’s blueprint for the coming fiscal year expressed in monetary terms. A budget is the financial plan resulting from the organization’s decisions as to its program for the future. A budget is also a tool to monitor the organization’s financial activities throughout the year. Properly used, a budget will provide a comparison point that will alert the organization that its financial goals may not be met. Budgets must be submitted to AFSA Headquarters NLT the date established in the AFSAM 100-2

General Budgeting Concepts

The budget must be realistic, well-conceived and approved by the Division/chapter/ International Executive Council. For comparative purposes, the budget must be broken down into periods corresponding to the periodic financial reports. The Executive Council must be prepared to take action when the comparison of actual results with the budget indicates a significant deviation.

The relative size of the organization does not preclude the requirement to plan its financial activities. Financial planning (budgeting) is based on a realistic projection of income and a plan of how these funds should be expended.

The AFSA/AFSA Auxiliary fiscal year is from May 1 to April 30 of the succeeding year. All financial and budgetary records must be maintained based on the AFSA/AFSA Auxiliary fiscal year.

AFSA and AFSA Auxiliary chapter budgets will be prepared separately.

Budget and Finance Activity

The Budget and Finance Activity is composed of members appointed by the president. The chairperson will be a member of the Executive Council. The Budget and Finance Activity prepares the budget as outlined in this volume, coordinates with other activity chairpersons, and submits the budget to the Executive Council for approval.

Budget Preparation

The Executive Council will prepare a list of objectives or goals of the organization for the forthcoming fiscal year based on the Annual Plan of Action submitted by the Programs Activity. While re-evaluating existing programs, care should be taken to avoid concluding that a program should continue unchanged. The approved list of organization goals and objectives will be provided to the treasurer for coordination with the Budget and Finance Activity.

The Budget and Finance Activity will receive the Executive Council's list of organization goals from the treasurer. The Budget and Finance Activity will estimate the cost of each objective and goal on the list. For continuing programs, the previous year's actual and budgeted expenses will be the starting point. For new programs or modifications of existing programs, considerable effort may be necessary to accurately estimate the cost involved and to determine the elements of expense involved.

The anticipated income of the organization should be realistically estimated by the Budget and Finance Activity with due consideration being given to the expected economic climate for the forthcoming year. Some existing programs may be expanded if they are financially viable. Overly optimistic income projections can prove to be the downfall of the organization if there is no margin for error.

The total projected income for the year should be compared to the expenses estimated to be necessary to achieve the objectives and goals of the organization. Frequently, expected expenses will exceed projected income, which will require value judgments to be exercised. Which programs are most important? Where and how can estimated expenses be reduced? Reconciling projected income with estimated expenses is an extremely important part of the budget process. Consideration must be given to the reliability of the estimated income and expense figures. If income has been overestimated by 10 percent and expenses underestimated by 15 percent, there will be a deficit of 25 percent, a serious shortfall. If the organization has small cash reserves, then a realistic safety margin should be built into the budget.

The proposed budget will be submitted to the Executive Council for ratification. This budget should be carefully presented and considered so that, once approved, all members will be committed to the final plan.

Budget Comparison

The most carefully prepared budget will be of little value if the treasurer does not compare it throughout the year with the actual results of operations.

For simplicity, budgeted annual income and expenses may be divided by the period reported in the financial reports, i.e., by 12 if a monthly report or by four if a quarterly report. However, it must be recognized that this comparison may be misleading when income and expenses do not occur on a uniform basis throughout the year.

The various elements of budgeted income and expenses for the period of the financial reports will be compared with the actual amounts reflected on the reports. This

comparison can be annotated on the financial reports, if desired. The treasurer will record deviations, both favorable and unfavorable, for each category. The treasurer will prepare a simple written summary of the reasons for significant deviations from budget for both income and expenses, and provide the summary to the organization president, chairman of the Budget and Finance Activity and the chairman of the Audit Committee.

The budget serves little purpose if the organization takes no action once it becomes apparent that expenses are exceeding budget or that there is a shortfall in income. The Budget and Finance Activity will review the financial reports and budget deviations, and make recommendations to the Executive Council when these deviations are significant and it becomes apparent that the budget cannot be met. The Executive Council must be willing to face unpleasant facts once it becomes apparent that corrective action must be taken. Many budgets fail because the organization neglects to take aggressive corrective action, indicating that the Executive Council is not fulfilling its responsibilities to its members.

Budget Preparation Schedule

October-December: The Executive Council prepares a list of objectives and goals of the organization for the forthcoming fiscal year (May 1 - April 30) based on the Annual Plan of Action submitted by the Programs Activity.

January-March: The Budget and Finance Activity, assisted by the treasurer, estimates income and expenses required to support the objectives and goals listed by the Executive Council, and prepares the proposed budget.

March-April: The Executive Council considers the proposed budget, makes necessary revisions, and approves the final budget for submission to the general membership. The president provides the approved budget to the treasurer for comparison with actual results during the forthcoming year. Chapter presidents should also forward one copy of the budget to their division president/DRU Liaison and AFSA Headquarters.

May: The division/chapter president forwards one copy of the division/chapter budget for the forthcoming fiscal year to International Headquarters IAW AFSAM 100-2. Administrative support payments will be withheld, beginning with the first quarter of the FY, for non-compliance with this requirement. If payments are withheld, the division/chapter can submit the budget and will start receiving payments for the current and subsequent quarters. Withheld payments awaiting budget will not be paid retroactively, unless approved by the International Executive Committee. Under no circumstances will payments be made from "closed/past" fiscal years.

Budget Format

Division budgeted expenses will be presented in the combination of natural and functional classifications. The natural classification presents expenses as to their type, e.g., postal expense, office supplies expense, etc. The functional classification presents the expenses according to the functional area for which the funds will be disbursed, e.g., Executive Council, vice president, etc. Budgetary control can only be effectively

exercised through people; therefore, expenses must be designated as to the persons responsible for their disbursement.

Chapter budgeted expenses will be presented only in the natural classification, as described above.

The Division/Chapter Budget and Finance Activity will prepare an Income Summary in narrative form, indicating the rationale used in determining the income projections.

Approved Budget Distribution

- Executive Council;
- Activity Chairmen;
- Treasurer;
- Historian;
- Division President/DRU Liaison (chapters only); and
- International Headquarters.

REIMBURSEMENTS

Travel Authorization Procedures

Division/chapter officers and others designated by the division/chapter president may be authorized reimbursement for reasonable and necessary out-of-pocket expenses directly related to their performance of official AFSA division/chapter business during the period of time (at least overnight) they are away from their domicile or place of employment.

Division/chapter reimbursable expenses include the costs of transportation, parking fees, meals, lodging, tips, telephone, and miscellaneous expenses. Transportation costs are reimbursable at the actual common carrier rate or at the maximum rate established by the division/chapter (not to exceed IRS limits) per mile when privately owned vehicles are used. The least expensive means of transportation should be employed whenever possible. Reimbursement will be made at the regular economy coach airfare rate when use of a privately owned vehicle is for the individual's convenience only and is more expensive, or when the actual cost of the common carrier exceeds the regular economy coach airfare.

Expense/Travel Claim Procedures

Within 30 days of the completion of approved travel, the individual making the trip will prepare an AFSA Claim For Expenses. The traveler will forward the Claim for Expenses, with all receipts attached, to the division/chapter president.

Division/Chapter President

- Receives the Claim for Expenses with all receipts attached, from the traveler.

- Forwards the approved Claim for Expenses, with all receipts attached, to the division/chapter treasurer for payment.

Division/Chapter Treasurer

- Receives the Claim for Expenses, with receipts attached, from the division president.
- Within 72 hours of receipt, compares receipts with amounts claimed, checks addition and, if there are no discrepancies, prepares a check and annotates check number on the claim for reference purposes. Reconciles discrepancies with the traveler as required.
- Attaches the original copy of the check to a copy of the Claim for Expense and forwards to the traveler.
- Files the original copy of the claim with the check number noted on the form.

Purchase Order Procedures

Disbursements for purposes other than approved Claims for Expenses must be supported by the appropriate documents.

Division/chapter officials desiring to obtain goods or services required to support official AFSA division/chapter activities will forward a written purchase request in two copies to the division/chapter president prior to ordering the goods or services. The purchase request will include:

- Description of the goods or services;
- Quantity required;
- Estimated total cost;
- Primary supply source
- Date required;
- Applicable cost center and account codes;
- Whether or not the goods or services were included in the current year's budget; and
- Name and title of the individual making the request.

Division/Chapter President

- Receives two copies of the purchase request from the individual making the request.
- Determines if the purchase is necessary and if the estimated cost of the purchase is at least equal to the benefits to be gained. Investigates alternate supply sources and prices. Reviews budget constraints and approves, or disapproves, the purchase request. If disapproved, returns both copies of the purchase request to the individual making the requisition, with a written explanation of the rationale behind the disapproval. If approved, assigns a purchase order number, in consecutive order, starting with 01 at the beginning of the fiscal year, e.g., 01-01. Annotates the purchase order number on both copies of the purchase request.
- Places the order with the supply source, in writing or verbally, as appropriate. Annotates the order date on both copies of the purchase request.

- Forwards the second copy of the annotated purchase request to the individual making the requisition to confirm that the request was approved and the date the goods/ services were ordered.
- Files the original copy of the purchase request in suspense to await the receipt of the vendor/supplier's invoice or statement.
- Upon receipt of the invoice or statement, compares description, quantities, and prices with the original copy of the purchase request, and communicates with the person responsible for receiving the goods/services to confirm that the ordered quantities and types have been received. Reconciles discrepancies as required.
- Prepares a Purchase Order, entering the purchase order number assigned to the purchase request. Indicates the Cost Center Code and that the invoice is approved for payment and forwards the original and second copy of the approved purchase order, with invoice or statement attached, to the division treasurer for payment.
- Attaches the third copy of the purchase order to the original copy of the purchase request and files numerically by purchase order number.

Division Treasurer

- Receives the original and second copies of the approved purchase order, with invoice or statement attached, from the division president.
- Within 72 hours of receipt, checks invoice or statement extensions and addition, and compares with the amount indicated on the purchase order. Reconciles discrepancies as required. Ascertains the terms of the invoice or statement, and establishes a payment date to take advantage of offered discounts. Places in a 30-day suspense file by payment date.
- Reviews the suspense file on a frequent basis and prepares checks for those purchase orders to be paid.
- Attaches the original copy of the check to any remittance advice provided and forwards to the vendor or supplier of services. Notes check number on the purchase order for reference purposes.
- Files the purchase order.

HEADQUARTERS SUPPORT TO DIVISIONS

Introduction

Since divisions receive quarterly support payments for each dues-paying member assigned to the division, the International Executive Council established a policy that sets forth what support a division would receive on a reimbursable and non-reimbursable basis from International Headquarters.

Non-Chargeable Support

AFSA International Headquarters will provide the following without charge:

- Recruiting/retention applications, brochures, etc.;
- Initial issue of 250 business cards; and
- Electronic rosters, mailing labels, and forms.

Chargeable Supplies

The following support will be provided to divisions on a chargeable basis:

- Printed rosters, mailing labels, etc;
- Division Designed brochures and programs (designed by division and coordinated with AFSA Headquarters—strictly on an “as possible” basis);
- Plaques and awards;
- Lapel pins and other jewelry items;
- Gavels;
- Special decal sheets;
- Pocket badges and clips (except newly-elected division presidents & Coordinators);
- AFSA Promotional Video and Public Service Announcements; and
- Business Cards following the initial issue.

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