

Davis-Monthan Officer's Spouses' Club

Policies and Procedures

ARTICLE I: GOVERNING BOARD RESPONSIBILITIES

A. Executive Board

1. President

- a. All Elected Officers and the Parliamentarian report directly to the President.
- b. Reviews and co-signs all minutes.
- c. Coordinates yearly calendar with the Programs/Reservations and Ways and Means Chairs and Advisors.
- d. Is ex-officio member of all Standing Committees.
- e. Will not chair the annual DMOSC Auction.
- f. Informs the Advisors of all important matters pertaining to the DMOSC.
- g. Oversees all insurance and bonding policies and reviews them annually.
- h. Files all tax filings.
- i. Has possession of the keys to the Thrift Shop and the OSC/ESA Storage Closet at the Thrift Shop.
- j. Serves as the DMOSC representative on base-wide committees, to include the Volunteer Advisory Committee; Maintains and reports all DMOSC volunteer hours to the VAC.
- k. Purchases appreciation gifts for Board members if funds are available.
- l. May have other duties as designated by his/her Job Description.

2. Vice President

- a. All committee chairs report directly to the Vice President
- b. Maintains a current inventory of DMOSC property.
- c. Notifies all reporting Chairs of any special meeting of the Governing Board.
- d. With help from Senior Advisor, purchases President's gift.
- e. Supports all fund-raising charitable activities: i.e. Auction, Gift Wrap and assists w/publicity.
- f. Will fill in for and/or assume duties of the President when he/she is unable to.
- g. May have other duties as designated by his/her Job Description.

3. Secretary

- a. Signs an official copy of DMOSC monthly minutes.
- b. Has an official copy of DMOSC monthly minutes reviewed and co-signed by the President and posted on the DMOSC website.
- c. Submits yearly budgets, monthly minutes. Treasurer reports to 355th Wing Private Org.
- d. Sets up for monthly Board Meetings.
- e. Is responsible for the DMOSC post office box and DMOSC mail box at the Mirage Club.
- f. Is responsible for the distribution of all mail to the proper Board members.
- g. Logs all incoming and outgoing mail.
- h. Is purchasing agent for all office supplies and postage.
- i. At year end, prepares an inventory of all unused supplies turned in by Board members.
- j. May have other duties as designated by his/her Job Description.

4. Treasurer

- a. Will attend all fundraising activities unless excused by the President.
- b. Collects and deposits DMOSC dues.
- c. Maintains and updates a monthly financial report presented at each Board meeting.
- d. Writes all checks for the social and charitable accounts; makes all deposits into said accounts.

- e. Maintains any cash boxes.
- f. May not be the chair of any sub-committee.
- g. May have other duties as designated by his/her Job Description.

5. Parliamentarian

- a. Oversees all legal aspects for the DMOSC.
- b. Upholds Constitutions, By-Laws and Policies & Procedures.
- c. Responsible for obtaining all insurance necessary for the DMOSC.
- d. May have other duties as designated by his/her Job Description.

B. Standing Committee Chairs (see individual notebooks for more information on job responsibilities).

1. **Membership**—maintains a current directory of all DMOSC members and publishes an annual membership roster (See Policies and Procedures Article III, Section C-5 for additional duties).
2. **Programs**—Arranges appropriate programs, decorations, and door prizes for all general membership meetings and Scholarship awards social; Plans menus; Must coordinate the yearly calendar with the President and Advisors;
3. **Reservations**—Coordinate reservations for all general membership meetings, ensure payment for events are made in conjunction with the Treasurer to Mirage Club, and collect all unpaid reservations and turn into Treasurer;
4. **Publicity**—Coordinates all aspects of the DMOSC web-site www.dmosc.org; Handles all DMOSC publicity.
5. **Retired Spouses**—Serves as the representative of the DMOSC to the Retired Officers' Wives.
6. **Thrift Shop**—coordinates with the paid manager on the efficient and cost-effective management of the Thrift Shop. Ensures Thrift Shop operates in accordance with AFI 34-223 and IRS codes.
7. **Scholarship**—Chairs of the Scholarship Committee, oversees all aspects of the scholarship process for application, review, arranging judges to the awarding of scholarships.
8. **Auction**—Coordinates and oversees the annual DMOSC Charity Auction event.
9. **Ways & Means**—Coordinates and oversees all DMOSC fundraising except Auction.
10. **Charitable**—Screens, researches and evaluates all charitable requests to DMOSC. Presents charitable requests to the Governing Board. Ensures responsible use of the DMOSC charitable funds.
11. **Sunshine**—Welcomes newcomers and farewells departing members; Authors all thank you, congratulations, sympathy, and condolences correspondence.
12. **Cookie Crunch**—Plans and organizes the annual Cookie Crunch event in December. Chairs Cookie Crunch Committee.

C. Responsibilities of the Governing Board

1. All Governing Board members are encouraged to support all DMOSC fund-raising and social events.
2. The Governing Board will meet one time monthly unless otherwise designated by the President.
3. All Governing Board members are expected to attend all Board meetings, including the June joint Board meeting. If a Board member cannot attend the Board meeting, the member must notify the President or Vice President of the absence prior to the Board meeting.
 - a. The President may, with a majority approval of the Executive Board, relieve any member from a position on the Governing Board for missing three board meetings or for failure to fulfill their responsibilities.
4. All Board positions must submit a monthly board report that includes activities accomplished last month, future activities, volunteer hours, yearly budget, monies spent, and budget remaining. In

the event that no monies have been spent and there has been no activity to report, he/she may submit a “No Report” board report.

5. All board positions must submit their board reports to the Secretary or acting Secretary by the Monday prior to the board meeting.
6. Governing Board Books must contain minutes from May of previous board year, all minutes for the current year, current job description, any documents pertinent to that position including three years of end of year reports, as well as a current copy of the Constitution, Bylaws, Policies and Procedures and Organizational Chart. Board members should be familiar with these documents. These documents will be made available to any DMOSC member upon request.
7. All board positions must read IRS publication “Compliance Guide for 501(c)(3) Public Charities.”
8. A Committee Chairperson may appoint an assistant chair and committee, as needed, with the approval of the President.
9. Any DMOSC member, upon advance notice to the President, may attend any Governing Board meeting as a non-voting guest, and may address the Governing Board on matters approved in advance by the President.

D. Voting

1. The Governing Board members or their representatives vote at the Board meetings, with the exception of the President, Honorary President, Honorary Vice President, Advisors, Parliamentarian, and subcommittee Chairs.
2. Telephone or email votes of the Governing Board members may be taken on matters of extreme urgency, at the request of the President. Such motions require a two-thirds (2/3rds) majority to pass and the Parliamentarian shall conduct such telephone or email votes. A maximum of three hundred dollars (\$300.00) may be authorized by a telephone or email vote.

E. Agenda and Special Reports

1. The President is to be notified of any unfinished business, new business, and announcements at least 3 days prior to the Board meeting for inclusion on the agenda.
2. All motions must be made in writing, with copies provided to the President, Parliamentarian, Secretary, and Advisors. Except in emergency situations, all motions must be agenda items to be voted upon.
3. Minutes and treasurers’ reports will be given to all Governing Board members.
4. Special Project Reports—should be completed no later than 6 weeks after the project for presentation at the next Board meeting and should contain all pertinent information relating to the Special Project. Copies are to be provided for the President, Vice President, Secretary, Parliamentarian, and Advisor position notebooks.
5. End-of-Year Reports—Will be written by all Board members and submitted at the May board meeting except for the Treasurers Financial Report. The Treasurer’s Year End Financial Report will be submitted at the June meeting. Copies of all year-end reports are to be provided for: President, Vice President, Parliamentarian, Secretary, Advisors and position notebooks.

F. Job Descriptions

1. The Job description will be reviewed and updated as necessary by each Board Member. Updates must be given to the Parliamentarian.
2. The advisors may, at their option, review the job descriptions and forward them together with their comments and recommendations to the Parliamentarian. The Job descriptions will become effective immediately upon approval of the President. The Parliamentarian will retain a copy of

the job descriptions for each office and will forward copies to the Advisors, President, Vice President, Secretary and the person holding that office.

3. Job descriptions will also be provided by the Parliamentarian at the Nominating Committee meeting.

G. Service and Succession—

1. Members who serve on the Governing Board may hold only one voting position at a time.
2. Board members may not succeed themselves in the same position for a period of one year without approval of a majority of the Governing Board.

H. Records

1. The Secretary will maintain the Historical Binder.
2. The Historical Binder will contain the minutes of all meetings, bank statements, final reports of all special projects or events and the end of year reports from all Board Positions. The Historical Binder will be maintained with three (3) years of the listed documents.
3. IRS requires that the application for recognition of tax-exempt status, the determination letter recognizing tax-exempt status, and organizing documents, such as constitution and by-laws, with amendments, as well as board minutes be kept permanently.

I. Insurance and Bonding

1. The DMOSC will carry liability insurance, unless a waiver is received by the 355th Mission Support Group Commander.
2. The DMOSC President, Vice President, and Treasurer shall be bonded. Other Board members may be added to the Bond as deemed necessary by the Governing Board, with the President's approval.
3. At least one bonded member will be responsible for funds collected at all fund-raising events.

ARTICLE II: FINANCIAL GUIDELINES

- A. These financial policies and procedures are established to provide adequate segregation of duties and internal controls. Adequate segregation of duties and internal controls help guard against undetected and/or uncorrected errors, misappropriation of funds, loss of assets, fraud, and embezzlement.

B. Accounting Year and Basis

1. The DMOSC Accounting Year is the same as the Board Year and runs from June 1 to May 31.
2. The DMOSC records financial transactions on a cash basis.

C. Funds

1. The DMOSC maintains two accounting funds.
 - a. The Charitable Fund accounts for the Scholarship and Charitable activities of the DMOSC including certain administrative expenses.
 - b. The Social Fund accounts for the membership activities including collecting dues, Ways and Means Activities, program expenses, luncheons, and certain administrative expenses.

D. Bank Accounts

1. In June, the newly elected President, Vice-President, and Treasurer accompany the same outgoing officers to the Bank to sign the new signature cards.

2. No ATM or Debit cards are allowed on any account. In order to provide adequate paper trails all expense transactions are to be made by check.
3. No electronic transfers between bank accounts are permitted.
4. Board Approval is required for opening of new accounts and closing of any bank accounts.
5. The Treasurer is to make every effort to avoid bank fees and charges.
6. The DMOSC maintains the following bank accounts:
 - a. Charitable Money Market Dissolution Fund – This account is required in the By-Laws and is to be maintained at least \$1,000. The only purpose for this fund is paying expenses upon dissolution of the DMOSC. No transfers may be made from this account except upon dissolution. If the DMOSC were to dissolve, these funds may be transferred to the Charitable Checking Account to pay expenses related to dissolution or final disbursements to charity. This account is to be used for dissolution only. No other funds may be deposited into this account.
 - b. Charitable Checking-This account is used for check writing purposes of the Charitable Fund to include charitable fund related expenses, charitable donations, and scholarships as budgeted and/or approved by the DMOSC Board or General Membership.
 - c. Social Money Market Dissolution Fund- This account is required in the By-Laws and is to be maintained at least \$1,000. The only purpose for this fund is paying expenses upon dissolution of the DMOSC. No transfers may be made from this account except upon dissolution. If the DMOSC were to dissolve, these funds may be transferred to the Social Checking Account to pay expenses related to dissolution or final disbursements to charity. This account is to be used for dissolution only. No other funds may be deposited into this account.
 - d. Social Checking- This account is used for check writing purposes of the Social Fund to include social fund related expenses as budgeted and/or approved by the DMOSC Board or General Membership.

E. Financial Responsibility

1. Both the Social and Charitable funds will be jointly responsible for the payment of all administrative expenses to include but not limited to auditor and tax preparation fees, post office box fees, publicity costs, office supplies, liability insurance, and dishonesty bond insurance.

F. Reserves and Carryovers

1. There are certain required reserves as established in By-Laws.
2. A reserve operating fund of not less than five-hundred dollars (\$500) is maintained for the Social Fund and one thousand dollars (\$1,000) is maintained for the Charitable Fund to cover obligated expenditures for the incoming Governing Board.
3. A dissolution fund of one thousand dollars (\$1,000) each is maintained for the Social and Charitable accounts.
4. Dissolution funds are to be held in money market accounts and clearly designated as “Dissolution Funds”.
5. The amount of scholarships awarded in May must be designated as an obligation (liability) of the Charitable Fund at the end of the Board Year.

6. The Statement of Cash Position presented to the Board each month shows the cash balances available less any restricted, reserved, and obligated funds (scholarships to be paid).

G. Tax Filing

1. The DMOSC is a 501(c)(3) tax exempt organization. There are annual filing requirements depending on the level of gross receipts. Please refer to IRS Publication “Compliance Guide for 501(c)(3) Public Charities” for these requirement levels. In general, if the DMOSC average gross receipts are less than or equal to \$50,000 it is only required to file a 990-N (e-post card). This informational filing must be made through the IRS website by August 15th following the end of the Board Year. IRS regulations change regularly. Please keep up to date on the requirements.
2. The Treasurer is responsible for knowing the IRS regulations and requirements and advising the Board regarding the DMOSC tax status.
3. The Treasurer is to review the tax filing requirements and determine which tax filing is required by the June Board Meeting.
4. The Parliamentarian is responsible for insuring the annual filing requirements have been fulfilled.
5. The Treasurer provides the President with the information necessary for completing the filing.
6. The actual filing is done by President. A copy of the filing is given to the Parliamentarian and Treasurer.
7. Failure to file the return on time will result in the IRS assessing a penalty for late filing. Failure to file a return for three consecutive years will result in loss of 501(c)(3) status.

H. Insurance

1. Dishonesty Bond Insurance
 - a. The DMOSC shall maintain dishonesty bond insurance covering the President, Vice-President and Treasurer. Other Governing Board members may be bonded as deemed necessary, with the President’s approval. A copy of the existing Dishonesty Bond is maintained in the President, Vice-President, Treasurer, and Parliamentarian Board Books.
 - b. In September, the Parliamentarian contacts the insurance company to order a renewal of the Dishonesty Bond.
 - c. Upon receipt of the bond and invoice, the invoice is presented to the Treasurer for payment.
 - d. The Treasurer writes the check. The check is given to the secretary to mail to the insurance company.
 - e. The Parliamentarian verifies with the insurance company the payment for the bond has been received and the new bond is in effect at least 14 days prior to the expiration of the previous bond.
 - f. Once the new bond is in effect, copies of the bond are given to the President, Vice-President, and Treasurer. The Parliamentarian keeps the original bond.
 - g. At least one bonded member will be responsible for funds collected at all DMOSC fund raising events, luncheons and Ways and Means activities.
2. Liability Insurance

- a. If the DMOSC does not receive a liability waiver from the 355th Mission Support Group Commander, the DMOSC must obtain liability insurance.
- b. The Parliamentarian is responsible for obtaining the insurance.
- c. Upon receipt of the insurance invoice, the invoice is presented to the Treasurer for payment.
- d. The Treasurer writes the check. The check is given to the secretary to mail to the insurance company.
- e. Copies of the insurance policy are given to the President, Vice-President, and Treasurer.

I. Expense Vouchers

1. All DMOSC Expense Vouchers Packages must be turned in by the Monday following the May Luncheon for reimbursement to allow for close out of the financials by May 31.
2. Committee Members must file the Expense Voucher Package with the Chair of the Event, i.e. Auction, etc.
 - a. The event Chair will collect all Expense Vouchers and submit them to the Treasurer.
 - b. The Chair monitors the total expenses for each project/event in order to keep within budget.
3. Purchases for DMOSC expenses are to be made separately from personal purchases.
4. Reimbursements will not be made without a complete Voucher Package which includes:
 - c. Completed DMOSC Voucher Form.
 - d. Copies of original receipts. No exception.
 - e. Scanned copies of the DMOSC Voucher Form and related receipts emailed to the Treasurer.
5. Voucher Packages must be submitted within 30 days of the purchase or sooner if the May deadline applies.

J. Check Writing

1. Check Writing Policies and Procedures compliance will be verified by the Vice President.
 - a. The Vice-President will review checks clearing in bank statements during her/his review of reconciliations and bank statements.
 - b. Any deviations from these policies and procedures are to be reported to the Executive Board.
2. A DMOSC Voucher Form must be prepared for each check with supporting documents attached (receipts/invoices).
3. All checks require signatures from two of the three authorized signors. The authorized check signors are the President, Vice-President, and Treasurer.
4. Authorized signors on the bank accounts may not write checks to themselves.
 - a. If an authorized signor needs to be reimbursed for expenses, another authorized signor must prepare the check after reviewing the supporting documentation.
 - b. The second signature on the check may not be the payee.
5. Checks will be written for all donations, scholarships and expenses. No expenses will be paid out of Petty Cash or with DMOSC cash.

6. There are some administrative expenses which are split between the Charitable and Social Funds. A separate check is written from each fund for half of the expense.
7. Voided checks will be attached to a DMOSC Voucher Form.
8. All checks for the Board Year Ending May 31 must be written by May 31. The DMOSC maintains its accounting records on a cash basis. Once the checks are written the expense is considered incurred and the expense should be recorded in the month the check was written, not when the check clears.
9. Cash -All checks for "Cash" are to be signed by two authorized and bonded Board Members. The DMOSC Voucher form will have the signatures of one additional Board Member other than the Treasurer, President, and Vice-President. The Board Member approving the voucher is to sign, date, and write their position title. Checks may be written for "Cash" only for:
 - a. Luncheon Cash for luncheons and memberships is not to exceed \$200. The check for "Cash" should be written just prior to the first social of the Board Year and will be re-deposited in to Social Checking at the close of the Board Year. This will be a separate deposit noted as Luncheon Cash Deposit. The deposit should be \$200.
 - b. Ways and Means check out cash is not to exceed \$200. The check for "Cash" should be written only on as needed basis and will be re-deposited within 5 business days of the event. This should be a separate deposit noted as "Ways and Means Check Out Cash" with the name of the event noted (ex. Make It, Bake It, Fake It). The deposit should be \$200.
 - c. Scholarship and Charity Auction check out cash is not to exceed \$1,000. The check for "Cash" should be written just prior to the event. The cash is to be re-deposited into the Charitable Checking Account within 5 business days of the event. This should be a separate deposit noted as "Auction Check Out Cash". The deposit should be the same amount originally withdrawn as cash.

K. Deposits

1. Deposits are to be made within 5 business days of an event. Money received during May must be deposited by May 31.
2. Deposits are submitted with a DMSOC Income Voucher and related supporting reports, if applicable. Examples of a supporting report include a Luncheon Accounting Form and Club Pro-Rata Sheet.
3. Deposits should be made to easily trace to an event or receipt of income.
4. All Income Vouchers must be scanned and kept electronically in addition to the hard copy original.

L. Memberships/Dues

1. Yearly membership dues are \$50.
2. Lieutenants' spouses may join DMOSC for the first time, free, as regular members for a period of one Board Year.
3. The DMOSC will not sponsor any event where all or part of the profit accrues to the private benefit of individual DMOSC members.

4. Memberships may be paid at the May function for the next Board Year. The Board may vote in April to offer discounted memberships if memberships are paid by September 30. Members who join after January 1 pay half dues.
5. Membership forms are received by the Membership Chairperson.
6. If a membership is being paid with a check the Membership Chairperson:
 - a. Will write the check number and amount paid on the membership form.
 - b. Checks received will be given to the Treasurer to deposit.
7. If a membership is being paid in cash:
 - a. The Treasurer or bonded board member will write the member a receipt for the cash.
 - b. The Membership Chairperson will write "Cash", the receipt number, and amount paid on the membership form.
 - c. The Treasurer will deposit the cash.
8. Memberships may be received at DMOSC luncheons. Memberships paid at luncheons are accounted for as described above and the cash or checks received included on the Luncheon Accounting Report.
9. The Membership Roster is to be reconciled to the amounts deposited for membership quarterly by the Vice-President. Any discrepancies are to be reported to the Board with follow up actions taken.

M. Luncheons- Members who make a reservation for lunch but fail to show (or cancel by the deadline) and pay for their lunch are required to reimburse the DMOSC for their lunch.

1. For luncheons held at the DM Combined Club:
 - a. The DMOSC collects the luncheon fees and then writes one check to the Club for the total bill.
 - b. Accounting is accomplished utilizing the Luncheon Accounting Report and the USAF Clubs Cash Pro Rata Sheet and the USAF Clubs Credit Card Pro Rata Sheet.
 - c. Beginning Luncheon Cash is verified before the luncheon begins by the reservations chairperson or designee and one bonded Board Member. The two individuals counting the petty cash initial the Luncheon Accounting Report. Discrepancies are to be addressed by the Treasurer and Vice-President.
 - d. The Luncheon Accounting Report is prepared utilizing the USAF Clubs Cash Pro Rata Sheet for amounts collected in cash and check.
 - e. Luncheon Cash is counted and reconciled to cash collected at the luncheon plus beginning luncheon cash. Ending luncheon cash is verified by the reservations chairperson or designee and one additional bonded Board Member.
 - f. The Treasurer writes a check to the Club for the luncheon bill.
 - g. The Reservation Chairperson is responsible for notifying the member of their obligation to reimburse the DMOSC for their lunch.
2. For luncheons at other locations:
 - a. A similar form to the Club Pro Rata Sheet should be developed and used to account for monies collected from members for lunch if one check is to be written by the DMOSC for the bill.
 - b. No accounting is necessary if the members are paying for their lunch directly.

3. Copies of the luncheon accounting report, USAF Clubs Pro Rata sheet, and deposit should be provided to the Reservations Chairperson for their records.

N. Ways And Means

1. An additional cash box may be established for Ways and Means membership fund raising events. The procedures for obtaining cash as established above under "Check Writing" are to be followed.
2. At the event, Beginning Ways and Means Cash is verified before the luncheon or event begins by the Ways and Means Chairperson and another Board Member. The two individuals counting the Beginning Cash initial the Ways and Means Accounting Report. Discrepancies are to be addressed by the Treasurer and Vice-President.
3. A list of items available for sale should be prepared. As items are purchased, the buyer notes the amount paid and initial. This list will be reconciled and attached to the Ways and Means Accounting Report.
4. At the end of the event, Ending Cash is verified by the Ways and Means Chairperson. The two individuals counting the cash initial the Ways and Means Accounting Report. Discrepancies are to be addressed by the Treasurer and Vice-President.
5. Copies of the Ways and Means Accounting Report and the deposit are provided to the Ways and Means Chairperson.

O. Scholarship and Charity Auction - The primary fund raiser for the OSC is the Annual Scholarship and Charity Auction. The DMOSC solicits donations from base organizations and the local community. Donations are then auctioned off at the Scholarship and Charity Auction which includes both a silent auction and a live auction.

1. Donations for Auction are solicited through a letter or email. All donation solicitations must request donations to be sent to the DMOSC post office box or picked up by a Charity Auction Committee member.
2. The DMOSC receives many donations in the form of gift certificates and gift cards which should be safe guarded like cash.
3. Donations must be tracked from receipt to final auction item.
4. Procedures at the Auction are developed to ensure all items are tracked from bidding, to receipt write-up, to payment, to pick up of paid item. Procedures are established to:
 - a. provide oversight by more than one individual,
 - b. establish adequate reporting and documentation of the monies collected, and
 - c. provide control of assets, especially cash.
5. Detailed procedures are included in the Treasurers binder and Auction Chair binder.

P. Gift Wrap

1. Gift wrap donations are to be received into a locked or sealed container.
2. At the end of each day, a bonded board member will pick up the cash and count it in the presence of a DMOSC member who worked the last shift.
3. The amount received is noted on the Gift Wrap Accounting Report. Both individuals are to initial the amounts and sign the Gift Wrap Accounting Report.

4. The cash is given to the Treasurer to prepare for deposit.
5. At the end of the gift wrap fund raiser the total proceeds will be deposited into the Charitable Account.
6. Copies of the Gift Wrap Accounting Report and the deposit are provided to the Ways and Means Chairperson.

Q. Other Fundraisers

1. Policies and procedures for any other DMOSC fundraisers not specifically addressed in this document are to be established in order to:
 - a. provide oversight by more than one individual,
 - b. establish adequate reporting and documentation of the monies collected, and
 - c. provide control of assets, especially cash.

R. Scholarships

1. After the Annual Charitable Auction, the total amount of scholarship monies to be awarded will be determined by the Scholarship Committee. The Committee develops the scholarship application package, solicits for applications and arranges for evaluations of the applications. Scholarships are awarded in May.
2. Scholarships are to be paid only to the college or university the student is attending. Scholarships are never paid directly to the student.
3. The deadline for students to submit the required information to the DMOSC in November 1. After November 1, any unclaimed scholarship funds revert back to the DMOSC Charitable fund.
4. Scholarships payments will be sent to the college or university once the applicant has provided the DMOSC with the following information:
 - a. Proof of enrollment-The students must provide a copy of their class schedule or a letter for proof of enrollment provided by the university.
 - b. Student Id number- This will help ensure the scholarship is credited to the correct account.
 - c. Address of the Scholarship Office, Financial Aid Office, Bursar's Office, or Cashier's Office. The proper place to send the scholarship will differ from university to university.
5. The scholarship chairperson and the treasurer should verify the scholarship is being mailed to the proper office via the university website or by calling the university directly.
6. Once the above information is received the scholarship chairperson will forward an award letter on DMOSC letterhead addressed to the school with the necessary information to the Treasurer. This information will include the above information and the scholarship amount.
7. The Treasurer will:
 - a. Verify the address the check is to be mailed to.
 - b. Write the check.
 - c. Give the check to the secretary for mailing.
 - d. Notify the Scholarship Chair the check was sent to the Secretary.
8. The Scholarship Chairperson will:

- a. Prepare the letter to accompany the check when mailed to the University.
 - b. Send the letter to the DMOSC Secretary for matching to check and mailing.
9. The Secretary will:
- a. Receive the Scholarship Check from Treasurer
 - b. Receive the Scholarship Letter from Scholarship Chair
 - c. Match the Check to the Letter and Mail
 - d. Notify the Scholarship Chair and Treasurer the check has been mailed and date sent.
10. Scholarship checks and corresponding documentation will be mailed with 14 days of receipt of all the proper documentation from the student.

S. Charitable Donations- There are two categories of charitable donations for the DMOSC, budgeted donations and general donations. Refer to the DMOSC Charitable Guidelines for further guidance.

1. All requests for charitable funds must be made in writing to the Charitable Chair.
2. Budgeted Donations Pending Requests: These are requests the DMOSC expects to receive based on previous requests and are included in the annual budget. The formal request must still be received from the organizations in writing and go through the Charitable Chairperson for review. If no request is received from the organization, no funds are disbursed to the organization. The Charitable Chairperson includes requests for Budgeted Donations in their monthly board report. A vote to approve a budgeted donation request is not required. However, if the Charitable Chairperson presents a reason to the Governing Board to increase the donation amount over the amount budgeted, the additional request must be voted on and approved by a majority vote.
3. General Donations: These are requests which were not expected or planned and were not individually included in the budget. The DMOSC Charitable budget includes a budgeted total amount available for these types of donations. General Donation requests are presented to the Governing Board by the Charitable Chair and must be approved by a majority vote.
4. Charitable donations made by the DMOSC should be for the benefit of the Davis-Monthan Air Force Base community, the local Tucson community and the Air Force community.
5. The Charitable Chair should include all donations requests in their report, presenting only those which meet the above qualifications to the Board for vote.
6. Payment of all charitable donations is subject to available income.
7. Donations are never made to individuals.
8. The Charitable Chair will write an award letter to the receiving organization and give a signed original to the Secretary.
9. The Treasurer will write the check to the receiving organization and give the check to the Secretary. The Secretary will mail both the letter and the check to the address provided by the Charitable Chair.
10. The Charitable Chair will provide the Treasurer with an electronic copy of the DMOSC Charitable worksheet and award letter.

T. Monthly Financial Review

1. Bank reconciliations and financial reports are prepared by the Treasurer.
2. Bank reconciliations will be reviewed by the Vice-President quarterly, at a minimum.
3. The Vice-President will note her/his review by initialing the bank statements and reconciliations.

4. The Vice-President will review for:
 - a. Compliance with Policies and Procedures
 - b. Unusual transactions.
 - c. Agreement to Board Reports.
5. Any discrepancies or unusual transactions will be reported to the Executive Board.
6. Notes from the Vice-President's review will be maintained with the financial records.

U. End of Year

1. In order to prepare the end of year financial reports:
 - a. All requests for reimbursements must be presented to the Treasurer no later than the Monday following the May Luncheon.
 - b. All deposits must be made by May 31.
2. Financial Reports as of May 31 are to be presented at the June Board Meeting.
3. The Treasurer is to review the tax filing requirements and determine which tax filing is required by the June Board Meeting.
4. The following items are to be filed with the FSS/FRS no later than 20 days following the end of the fiscal year, May 31 by the Secretary. For the DMOSC these items are due June 20:
 - a. Copies of all Financial Reports for the Board Year as of May 31.
 - b. Copies of all minutes.

V. Financial Records

1. Financial records are maintained according to the Board Year, June 1 to May 31.
2. Financial records include: bank statements, images of cleared checks, financial reports, income and expense voucher forms with supporting documents and receipts, and tax filings. Original hard copy records are stored in the DMOSC storage closet clearly marked by Board Year.
3. Financial records are to be kept a minimum of three (3) years. For example, for Board Year ending May 31, 2012, the records are to be kept until May 31, 2015.
4. All financial records will be scanned electronically to computer files as back up. Electronic backup copies of financial records are to be kept a minimum of three (3) years.

W. Audits

1. Audits will be conducted as required by AFI 34-233. Per AFI 34-233, private organizations that have gross annual revenues of less than \$100,000, but more than \$5,000 are not required to conduct an independent audit or financial review. The DMOSC gross receipts normally meet these criteria.
2. The Board may also approve audits or reviews as deemed necessary.
3. The Board should take into consideration the cost of an audit or review prior to calling for one.

- X. Lending of DMOSC Properties-** Inventoried properties belonging to the DMOSC may be borrowed by DMOSC members, the Mirage Club, or Enlisted Spouses Association. Borrowers will reimburse the DMOSC for the replacement cost for any lost or damaged items.

ARTICLE III: PROTOCOL AND CUSTOMS

A. Protocol

1. Honorary President, Honorary Vice President, Senior Advisor and Advisors.

- a. The Honorary President, Honorary Vice President and Advisors will be recognized with a small gift at a DMOSC general membership meeting. Funds to purchase the small gift will come from the Social account, Protocol, if funds are available.
 - b. Upon the departure of the Honorary President and Senior Advisor, there may be a special DMOSC function in their honor if they so desire. Farewell gifts not to exceed twenty five dollars (\$25.00) may be given to the Honorary President and the Honorary Vice President. A farewell gift not to exceed twenty five dollars (\$25.00) may be given to the Senior Advisor. The Advisor may receive a gift not to exceed twenty five dollars (\$25.00). The Honorary Vice President and Advisor gifts may be presented at their last DMOSC function. Funds to purchase these gifts will come from the Social Fund, Board Gifts if funds are available.
2. When a visiting dignitary's spouse comes to Davis-Monthan on an official visit, a welcome gift, not to exceed ten dollars (\$10) may be purchased. It will be purchased by the Senior Advisor. Money comes from the Social fund, Protocol.

B. Board Appreciation Gifts

1. The President may receive the following as a token of appreciation at the end of his/her term:
 - a. A farewell gift not to exceed twenty-five dollars (\$25).
2. Board appreciation gifts, not to exceed twenty dollars (\$20) each may be given to all the outgoing elected and appointed Board members who have served at least six months.
3. Token gifts, not exceeding ten dollars (\$10) each, may be given to any departing elected or appointed Board members who has served less than six months, at the discretion of the Executive Committee.
4. The amount spent will include the cost of the gift, wrapping paper, card and sales tax. Money for the Board Appreciation gifts comes from the Social fund, Board Gifts, if funds are available

C. Customs

1. To participate in any DMOSC activity, one must be a Regular, Associate or Honorary Member of the DMOSC.
2. Non-walking children under the age of one year are allowed at DMOSC functions. If the child is crying or disruptive, the parent may be asked to step out of the room as a courtesy to the speaker and other members until the child is quiet.
3. Guests
 - a. Guests may be brought to any DMOSC general membership meeting.
 - b. Guests eligible for DMOSC membership may attend one general membership meeting without joining this organization.
4. Membership Bingo
 - a. Only DMOSC members may win prizes at this function.
 - b. Any DMOSC member who has to leave Bingo may have someone play his/her cards. However, the DMOSC member must register their Bingo card number with the appropriate board member PRIOR to leaving the event and have paid for their meals and Bingo cards.
 - c. May Bingo will be used as a Membership Drive for the following board year. New members must pay the \$50 yearly dues at bingo to win prizes.
 - d. Any issue that might arise at any Bingo event will be decided by the President.

5. Door prizes may be won by any DMOSC member or newcomer during all general membership meetings.
6. Reservations for DMOSC meetings or other events requiring reservations:
 - a. Reservations may be taken until noon on the Monday before the event to the Reservation Chair or the website.
 - b. Cancellations are to be made no later than noon on the Tuesday before the event.
 - c. Permanent reservations may be made with the Reservations chair starting in August of each year. Permanent Reservations run from August to May and must be re-validated each year.
 - d. A “No Show” is billed to that member’s valid credit card for the meal or any other costs included with the advertised price of the function.
 - e. Meals may be paid by check, cash, or credit card
 - f. All attendees must purchase a meal at the functions.

ARTICLE IV: SCHOLARSHIP

A. Scholarships

1. Scholarships are offered to graduating high school students who are dependents of active duty, Guardsmen, Reservists, retired, or deceased members of the U. S. Armed Forces for their freshman year at an accredited institution of higher learning.
2. The DMOSC offers Scholarships to the spouses of active duty, Guardsmen, Reservists, retired, or deceased members of the U. S. Armed Forces for one year of undergraduate or graduate study.
3. Scholarship Applicant must reside in the state of Arizona and the sponsor must be assigned to a military installation or unit in the state of Arizona.
4. Applicants must apply in accordance with the procedures set forth by the scholarship committee.
5. Any monies not used by November 1 after the scholarship is awarded will revert back to the DMOSC Charitable account.

ARTICLE V: AMENDMENTS

Amendments of the Policies and Procedures require a two thirds (2/3rds) vote of the Governing Board. These Policies and Procedures have been reviewed and approved by the DMOSC Governing Board.

ARTICLE VI: REVIEW

The Policies and Procedures will be reviewed annually and when deemed necessary.

