Table of Contents

Duties and Obligations of the Elected Leaders 3
  Appointment of Finance Officer 3
  New Member Dues 3
  Annual Financial Report 3
  Audit Committee 4
  Budget Committee and Budget 4

The Duties and Obligations of the Finance Officer 5
  Role of the Finance Officer 5
  Accountability 5
  Expectations 5
  Responsibilities 6
  Handling Money Responsibly 7
  Reporting to the Unit 10
  Contracts 10
  Sales Tax Information 10
  Dues Billing & Collection Procedures 10
  Record Keeping Recommendations 12

  Exhibit 1: Sample Payment Voucher 13
  Exhibit 2: Sample Monthly Finance Report 14
  Exhibit 3: Form 7025 – Finance Report of an Auxiliary Unit 15
  Exhibit 4: Proration of dues for new members 17
This Finance Guide is to be considered as District 11SR policy. While primarily designed to assist Finance Officers, all Flotillas and Divisions, and their respective elected officers are required to follow the instructions contained in this document. Accordingly, all elected officers and finance officers should review this document at least annually. Recommendations for changes to this document should be routed via the chain of communication to the DSO-FN.

I. Duties and Obligations of the Elected Leaders

A. Appointment of Finance Officer

The Division (DCDR) and Flotilla (FC) Leaders are required to appoint a Finance Officer by sending the chosen person a Certificate of Appointment and a letter defining the Finance Officer’s duties as provided in the Auxiliary Manual. This Certificate and letter should be mailed or otherwise transmitted on January 1 of each year or on the date of appointment if a change is made during the year. This constitutes the assignment to duty for the new Finance Officer. Pursuant to Auxiliary policy, the Finance Officer cannot also be an elected officer in that same Unit without a waiver and strict adherence to additional requirements.

B. New Member Dues

Dues for new members are to be collected from the new member before submission of the new member application to the Director. These funds are to be held until the bill for the new member is received by the Flotilla.

C. Annual Financial Report

Every Auxiliary Division and Flotilla must complete the Financial Report of an Auxiliary Unit (ANSC Form 7025) at the end of each year. This is normally completed and submitted after the year-end audit is completed and no later than 31 January and whenever a Unit changes finance officers. This report includes a list of all assets held.

1. Flotilla Reports must be signed by the preparer, who is normally the Finance Officer, and by the approving authority, who is normally the Flotilla Commander. By signing this report, the Flotilla Commander is acknowledging that the Flotilla Finances are as stated in the report, and that the assets listed are actually existing and held by the Flotilla. Do not sign the report without first verifying that the information contained therein is accurate. The FSO-FN shall then make two copies of this report, sending one copy to the SO-FN by 31 January and retaining the other copy for Flotilla records. The SO-FN will review the report, and then forward the copy to the Division Commander, who is required to mail it to the DSO-FN by 20 February. The DSO-FN will then review it and maintain it for DIRAUX.

2. Division Reports must be signed by the preparer, who is normally the Finance Officer, and by the approving authority, who is normally the Division Commander. By signing this report, the Division Commander is acknowledging that the Division finances are as stated in the report and that the assets listed are actually existing and held by the Division. Do not sign the report without first verifying that the information contained therein is accurate.
without first verifying that the information contained therein is accurate. The SO-FN shall then make two copies of this report, sending one copy to the Division Commander, who is required to mail the original to the DSO-FN by 20 February, and retain one copy for the Division’s records. The DSO-FN will review it and maintain it for DIRAUX. A blank copy of this report is attached hereto in Exhibit 3.

D. Audit Committee

The Division or Flotilla Commander shall appoint an Audit Committee of two or three members who will perform the annual audit. Guidance should be provided the Audit Committee on minimum requirements for the audit (what they should look at and how they document the audit). It is recommended the Audit Committee have all new members each year.

E. Budget Committee and Budget

The Division or Flotilla Commander shall appoint a Budget Committee as specified in the Unit Standing Rules to assist the Finance Officer in developing the annual budget for membership or board approval. The budget is important in that it establishes fiscal responsibility. The purpose of a budget is to control spending by allotting certain amounts of money for specific purposes. A properly prepared budget should help the Unit be financially secure and solvent. To accomplish these objectives, the Unit must adhere strictly to a budget unless given specific authorization by the membership. In some cases the Unit Commander can, according to the Standing Rules, authorize amounts outside this budget; however, this is not normally the case. Once the Unit budget is presented by the Committee and accepted by the Unit’s voting members, it becomes effective and then is administered by the Finance Officer.

The budget should be developed in November of each year for the following year and approved during a regular or special meeting of the Flotilla – Division in December or January. It should be approved before any expenditure is made in the New Year. The following will assist in the preparation of a proper budget:

Two Types of Income:

Fixed: Dues received from members
Variable: All other income including:
   a. Surcharges on sale of Public Education materials
   b. Proceeds from white elephant auctions, etc.
   c. Donations and gifts (before accepting, the Flotilla must assure that it has complied with the regulations in the Auxiliary Manual, Chapter 5, paragraph G.)

Two Types of Expenditures:

Fixed: Include
   a. Dues paid to Division, District and National
   b. Fees paid for meeting places
Variable: Deferred or varied as necessary including:
a. Cost of Public Education Materials
b. Awards
c. Birthday cards
d. Gifts
e. Fellowship
f. New Equipment

II. Duties and Obligations of the Finance Officer

A. The Role of the Finance Officer

Your role as an Auxiliary Unit's finance officer is one of the most important and demanding roles in the Unit. You must dispense funds responsibly, in accordance with the approved budget and established procedures, and collect funds in a timely fashion. As a result, it is very important that you demonstrate diplomacy, unswerving integrity, and thick skin.

You are generally responsible for all the monetary affairs of the Auxiliary Unit, including collecting dues, collecting other monies such as event tickets and course fees, paying any properly approved expenses, and paying any bills the Unit incurs. You are also responsible for all record-keeping and reporting that accompanies these functions.

B. Accountability

1. The Flotilla Finance Officer is a staff officer accountable to the Flotilla Commander, who is ultimately responsible to the membership for all financial decisions and dealings of the Flotilla. The Flotilla Vice Commander functions as the staff supervisor in ordinary situations.

2. The Division Finance Officer is accountable to the Division Commander, who is ultimately responsible for all financial decisions and dealings of the Division. The Division Vice Commander functions as the staff supervisor in ordinary situations.

3. You should cooperate readily with the Finance Officer from the Units above yours. In other words, Division Finance Officers (SO-FN) should generally take direction from the District Finance Officer (DSO-FN) and generally give direction to Flotilla Finance Officers (FSO-FN)

C. Expectations

1. You are expected to follow Unit, Auxiliary and Coast Guard policies and procedures scrupulously and keep all your dealings above reproach. This includes treating all members equally under applicable procedures.

2. You are expected to maintain a strict separation between personal and Auxiliary funds, and between the funds of different Auxiliary Units.
3. You are expected at all times to be able to account for all funds handled and to be able to produce receipts, invoices, statements, and other documentation for monies owed or paid to the Unit.

4. You are expected to attend all Unit meetings and appropriate training events.

5. Finally, you are expected to transfer all Auxiliary property and records related to the office to your successor in a timely fashion. Such property and records should be well-maintained, orderly, and complete.

D. Responsibilities

1. Collecting membership dues and other funds owed to the Unit on time, and processing the appropriate paperwork. Every reasonable effort must be made to locate and inform members of any dues owed. All dues must be collected on time, as they must be paid to the next level of the organization when they are due. Be firm about deadlines and make the person or entity being billed clearly aware of their responsibility to pay on time and the possible consequences if they do not adhere to the clear deadlines. Do not take responsibility for other people’s failure to respond but you must be sure that you have done your part thoroughly and on time. This is a very important organizational and legal issue.

2. Forwarding any funds owed by the Unit to the appropriate Auxiliary or non-Auxiliary entities, along with all required paperwork, on time. You should have a record of all money paid that includes who it was paid to, what it was paid for, the date it was paid out, who authorized the expenditure, and what account (if applicable) it was paid from. A sample form is in Exhibit 1 of this Guide. All bills should be paid by check signed by the Finance Officer, the Commander, and/or the Vice Commander. Even though expenditures may be authorized by the Budget, be under the emergency authority of the Commander and/or be authorized by special vote of the Unit, the Commander should authorize all expenditures by signing a payment voucher such as the sample attached to the back of this Guide. If distance precludes actual signature, an email message authorizing the expenditure will suffice. This email should be appended to the Payment Voucher. If the expenditure was authorized by special vote, a copy of the Unit meeting minutes should be attached to the Payment Voucher.

   a. All dues owed must be remitted ON TIME. Failure to do this may result in member disenrollment, loss of voting privileges, or other problems.

   b. All money owed to other entities must also be paid on time. Paying the bills on time maintains the good reputation the U.S. Coast Guard Auxiliary has with the community and enhances our image as competent and trustworthy individuals and groups.

   c. All money must be paid out of the appropriate places and approved by the proper authorities. This means paying the money out of the correct accounts, obtaining all required signatures, and NOT commingling funds that should remain separate, particularly personal and Auxiliary funds.
3. Tracking the income and expenses of the Auxiliary Unit carefully, and preparing timely financial reports in a clear and orderly fashion when required.

4. Assisting in the preparation of an annual budget to be reviewed and approved by the appropriate Auxiliary personnel. In addition, you are responsible for reviewing the last year's expenditures and making budget recommendations for the coming year. Any budget must be approved by the Unit’s voting members, but your role in this process is important.

5. Administering the Unit’s budget. Once approved, the Finance Officer keeps track of the budget. The Finance Officer should report monthly to the membership on the status of fixed and variable income and cost against the budget estimates. A monthly report comparing the actual budget with the proposed budget should be prepared for Unit Commander approval and presentation to the membership. Any developing problems should be highlighted in sufficient time to make appropriate adjustments.

6. Preparing the "Financial Report of an Auxiliary Unit" (Form ANSC 7025) timely and accurately.

7. Assisting the Audit Committee when required.

8. Attending all meetings of the Unit for which you are the Finance Officer.

E. Handling Money Responsibly

As someone responsible for the financial affairs of an organization, you must always keep accurate records of all financial transactions. This means that you must keep a ledger, register, or other documentation of all monies that are paid to or by the Auxiliary Unit. For smaller Units, a checkbook register may be sufficient. For larger Units, more detailed accounting procedures may be required. If you are uncertain, contact the DSO-FN for advice.

1. Banking Transactions

a. Opening an Account

All Unit checking or savings accounts, should have a federal identification number (FIN) of 52-1500576. This number has been assigned to the U.S. Coast Guard Auxiliary.

The Unit’s Commander, Vice Commander and the Finance Officer shall all be signators on all unit accounts and be authorized to review bank documents for any Unit account. You should also use the name of the Auxiliary Unit on your check, but should avoid using any address, as both officers and meeting places change frequently. The best thing to have printed in the upper left hand corner of your checks is (for example):

Flotilla 8-14, Eleventh District (SR), U.S. Coast Guard Auxiliary

Although not required, it is a good practice for a Unit’s checks to have two signatures. This practice ensures that two people review the expenditure, as well as guarding against unauthorized access to Auxiliary money. Exceptions can be approved by the Unit’s Commander.
It is best to use a stub-type checkbook so you can note information such as an invoice number on the stub. The stub books should be saved in case the information is needed later. Duplicate checks could also take the place of stub-type checks using the check register for any notes and comments.

b. Maintaining the Account

The Coast Guard Auxiliary is a governmental agency, open to all, without regard to race, color, national origin, disability or religion. The money the Unit receives from Public Education fees, dues and other fund-raising events is owned by the Coast Guard Auxiliary, not by any one member. Because the Auxiliary is a public organization, it is not “owned” by individuals the way a company is owned. Instead, the Coast Guard Auxiliary is owned by the public. Therefore, the responsibilities of a Finance Officer are quite different from those of the treasurer of a private company.

The Commander, or in his/her absence, the Vice Commander, may authorize emergency expenditures not exceeding the amount specified in the Standing Rules in any one month and direct the Finance Officer to pay them. A report of emergency expenditures shall be made to the Unit at its next regular or special meeting.

The Unit may, upon motion made and carried, set aside separate funds from the General Funds to enable a Committee Chairperson to carry out that committee’s functions. The Unit Commander may authorize payment of bills from these funds. When the approved fund is depleted, no further bill may be authorized for payment without being approved by the Unit’s voting members. All other obligations, regardless of amount, should be considered special obligations. An authorization to incur special obligations requires approval of the Flotilla members or Division Board.

The checkbook (or electronic version such as Quicken or QuickBooks, if used) should be reconciled promptly when the statement arrives, and must be reconciled before the Unit meeting. The current bank balance is one piece of information you will need to report to your Unit. Save all cancelled checks (if they are returned by your bank) with the statement and any deposit receipts in a secure place.

Finally, do not allow too much money to accumulate in the checking account. This is bad financial practice, as other types of accounts draw more interest and it increases the danger of fraud or mismanagement. Instead, put any large amounts of money into interest-bearing account or other such investments. Obtain the approval of your Unit’s Flotilla Commander or Division Commander before making such investments.

c. Record Keeping Recommendations

In addition to saving all statements, cancelled checks (if any), deposit receipts, and check stubs/copies, you must be able to produce a statement of receipts and expenditures that balances to your current checkbook balance. The Financial Report of an Auxiliary (ANSC 7025) is an example of this type of statement. A copy is attached at the end of this Guide in Exhibit 3.
You should have a record of all money received that includes who it came from, what it was collected for, the date it was received, and what account (if applicable) it goes into.

When money is received, a receipt should always be prepared. Writing a receipt takes a little time but it helps protect the creditability of the Finance Officer. Without a receipt there is no way to prove the Unit received a specific amount of money or that it was handled correctly.

d. Transactions

Deposit all funds promptly but no later than three days after receipt. Holding onto checks results in lost checks and inconvenience for the person who wrote the check. Endorse all checks “For Deposit Only” and write the Unit’s name in the endorsement section. A prepared stamp will make this easier.

All checks should be made payable to the Unit. If someone writes a check payable to the Finance Officer, it should be endorsed by writing “Pay to the order of USCG Auxiliary (Name) followed by the Finance Officer’s signature and write “For Deposit Only”.

When the banking institution provides the service, electronic account access via the Internet should be utilized. The Commander, Vice Commander and the Finance Officer shall all have access. The Audit Committee should be granted temporary access, if necessary to carry out its audit responsibilities. Electronic banking is authorized, with one exception. All disbursement of Unit funds shall be by check only. Purchases or payments by debit card are not authorized.

2. Petty Cash

In general, avoid handling transactions in cash. It is usually wise to deposit all funds received and payout all funds due by check. If this is not possible, be SURE to obtain a receipt for ALL cash disbursements and to save the receipts scrupulously. This will ensure that no questions arise should there ever be a problem, and will also help you keep track of the Unit’s funds. All funds received shall be deposited into the Unit’s account. There shall be no petty cash retained on hand.

3. Public Education Funds

A combination enrollment form/receipt shall be prepared for each person enrolling and paying for a Public Education Course. A roster should be prepared for each course and filed with the receipts for each course given. Receipts should be maintained in a Public Education Course financial file. Because there are strict restrictions on the use of monies obtained from public education activities, the Unit must account for these funds separately from the other funds of the Unit. This does not mean a separate bank account must be maintained, only that the public education funds must be listed on a separate line item on the Unit’s financial reports. These funds may not be used for fellowship activities.

The Unit should have a receipt book with pre-numbered, two part receipts that are available at office supply stores. If an error is made, both copies of the receipt should be marked “VOID”, stapled together and filed with receipt records. These receipts should be saved scrupulously.
4. Receipts for Money from Fund-Raisers:

If the Unit holds an authorized fund-raiser, a receipt shall be provided for any contribution exceeding $5.00. Every group handling funds must account for the money received.

Two people should count the money, agree on the amount and turn the money over to the Finance Officer. The Finance Officer should verify the amount (recount the money) in the presence of the members giving the Finance Officer the money. A receipt for the amount should be given to the collectors.

All financial records shall be maintained for the time periods set forth on pages 12-13. When you dispose of old records, shred or incinerate them – DO NOT PUT THEM IN THE TRASH.

F. Reporting to the Unit

The monthly financial report to your Unit shall consist of a balance sheet and an income statement. In addition, you are to prepare and submit monthly a document reflecting the status of the Unit’s budget. The financial reports are to be submitted to the Unit’s elected officers and a copy shall be sent to the District Finance Officer if a Division Finance Report or to the Division Finance Officer if a Flotilla Finance Report.

G. Contracts

Only the Flotilla Commander or Division Commander can sign Auxiliary Contracts. The Finance Officer is not authorized to sign Auxiliary Contracts, under ANY circumstances. Contact your Unit leader (Division Commander or Flotilla Commander) and the District Legal Officer for information and direction in these matters. Failure to follow proper procedures could result in the signer being personally liable on the contract.

H. Sales Tax Information

Generally, the purchase of materials for the use by Auxiliary is exempt from sales taxes as an agency of the United States Government. DIRAUX can provide a memorandum, which may be given to your vendor in support of the exemption. This exemption for sales tax does not extend to individual members, however, even if billed through or reimbursed by the Auxiliary.

I. Dues Billing & Collection Procedures

The annual dues for the District are currently $40.50 and are based on an annual year of 1 January to December 31. Annual dues for Flotillas and Divisions are set by each Unit and collected from the member in addition to the District dues.

The annual dues collection procedures are currently as follows:

1. Annual Renewal Dues

Annual dues shall be fixed by majority vote at a regular or special meeting of the Unit, at which seven (7) days prior written notice of the meeting and intent were given and shall remain fixed at
On **1 July** of each year the District Finance Office will obtain a list of all members from the National records as of **30 June** and prepare annual renewal dues invoices for each member. These invoices will include the appropriate Division and Flotilla dues and will be provided to the FSO-FN of each Flotilla. This billing will occur in late August for the following year’s dues.

Each FSO-FN shall then distribute the invoices to each member and collect the appropriate dues. Annual dues are to be paid by the member to the Flotilla Finance Officer by **1 October**. The FSO-FN will transmit to its Division SO-FN the list of members who are renewing together with a payment of both District and Division dues by **15 October**.

By **31 October**, each Division shall then send the appropriate District dues to the DSO-FN together with a copy of the renewal documents indicating the names and member numbers of those members who have paid their renewal dues. **Those members, who have not paid their dues or arranged for retirement status, will be disenrolled effective 31 December.**

If the dues are not received by **5 October**, the Flotilla Commander will complete Section 1 of the Change of Membership Status Form (ANSC 7035) and forward a copy to the member (keeping a copy in the Flotilla file) requesting payment within 30 days or disenrollment procedures will commence.

If a member does not respond by **5 November** and the Flotilla Commander or FSO-HR has not been able to contact the member, the Flotilla Commander will note on the Flotilla file copy of the ANSC 7035 “all efforts to contact the member have failed” and forward a copy of the form to the DSO-HR after filling in Section III.

Needless to say, if the member returns the ANSC 7035 with their dues, no further action is required.

The DSO-HR upon receipt can either attempt to contact the member or endorse the ANSC 7035, and then submit to the Director of Auxiliary for input into AUXDATA no later than **15 December** with an effective date of **31 December** of the current year.

**Members who have served a full term as Commodore of District 11S** are not required to pay District or National dues. For Members who are serving overseas in a hostile fire area or other combat support staging area while on active duty in any branch of the armed forces, District dues shall be waived during the time they are stationed overseas. To receive a waiver, such Members shall provide a letter by **1 November** signed by the Member's commanding officer indicating the Member is in fact serving overseas on active duty in a hostile fire area or other combat support staging area. (National dues may also be waived for such Members.) Whether Divisions and Flotillas waive Division or Flotilla dues for Commodores or Members serving overseas on active duty shall be the decision of the Member's respective Division and Flotilla.

**NOTE:** NEW members whose applications are approved after July 1, will, of course, not be included with the annual renewal package, and will be billed separately the full amount of the
subsequent year's renewal dues as new members. **DO NOT INCLUDE ANY NEW MEMBER NAMES ON RENEWAL DUES BILLINGS REGARDLESS OF HOW LONG THEY HAVE BEEN IN YOUR UNIT.** They cannot be disenrolled if we have not billed you for them.

2. New Member Dues

District and National dues for new members are prorated based on the date the membership application is signed by DIRAUX as follows:

- January 1 thru March 31 $ 40.50
- April 1 thru June 30 $ 31.00
- July 1 thru September 30 $ 21.75
- October 1 thru December 31 $ 12.50

Quarterly the District will prepare an invoice for the new members approved in the preceding quarter and mail it to the Division Finance Officer. The Division will then add the appropriate Division dues and prepare a billing for each Flotilla.

Because the dues for new members originate at the Flotilla level, the obligation to the District and the Division are the responsibility of the Flotilla, regardless of whether the funds have been received from the members. **Flotillas shall collect all dues when the member signs the application and retain it in their own bank accounts until they receive the billing from their Division.** If the new member is, for some reason, denied membership in the Auxiliary, the Flotilla will prepare and deliver a refund check for the full amount of dues paid to the Flotilla.

District dues unpaid after 60 days from the date of billing will be considered delinquent and **may cause the loss of voting privileges for the Division Commander at District Board Meetings.**

J. Record Keeping Recommendations

It is recommended your Division / Flotilla retain the following records for the listed period of time.

**Business Records – Keep Forever**
- Annual financial statements and books of accounts
- Important correspondence
- Legal records
- Minutes

**Business Records – Keep Six (6) years**
- Bank reconciliation and cancelled checks (if available)
- Purchase records
- Sales records

**Business Records – Keep Three (3) years**
- Monthly financial statements
- Credit card statements
- Expired insurance policies
USCG AUXILIARY (name)

PAYMENT VOUCHER

Date ___________________         Date Check Needed _________________

Personal ID # __________________

(Please Print)
Make Check Payable to: ____________________________________________

Address: ___________________________________________________

_________________________________________________________________

_________________________________________________________________

Item(s)       Description / Purpose    Amount

_________  ______________________________  __________

_________  ______________________________  __________

_________  ______________________________  __________

Total Amount to be Paid   $ ________

Approved by:  _____________________________   Date:  _____________

This voucher must be signed by Finance Officer or “Commander”

Paid by Check # ___________________  Date:  ________________________

Attached copies of Minutes or other documentation as needed

   Documentation (e.g. invoice, order form, original receipts) that explain the expenditure must be stapled to this form.

   Copies of documentation (e.g. order form) to be mailed with the check must be paper-clipped to this form.  (Charge to Budget Line _____________)
# Finance Guide Exhibit 2

**USCGAUX (Name)**  
**Monthly Financial Report**  
**Date:**

### 1.0 BEGINNING BALANCE as of:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Flotilla</th>
<th>Educational</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1 Checking account</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>1.2 Savings, CD accounts</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>1.3 Trust funds</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>1.4 Other cash items</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>1.9 Total Beginning Cash Items</strong></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### 2.0 CASH RECEIPTS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1 Dues</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2.2 PE course fees</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2.3 Cash contributions</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2.4 Uniform, flags, insignias</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2.5 Conferences, meetings</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>2.6 Other cash items (specify)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>2.8 Total Cash Receipts</strong></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### 3.0 CASH DISBURSEMENTS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1 Dues (District/Division)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.2 PE Expenses</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.3 Uniforms, flags, insignia</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.4 Conferences, meetings</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.5 Material &amp; Equipment</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.6 Repair &amp; maintenance</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.7 Rent, utilities</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.8 Trophies, awards</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.9 General expenses (specify)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>3.9.a (enter expense)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>3.10 Total Cash Disbursements</strong></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### 4.0 ENDING BALANCE as of:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Flotilla</th>
<th>Educational</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1 Checking account</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>4.2 Savings, CDs</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>4.3 Trust Funds</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>4.4 Other cash items</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>4.9 Total Cash Items at Month End</strong></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

I, the undersigned certify the above to be true and correct to the best of my knowledge and belief, and I accept responsibility for the same.  

Name:
Finance Guide Exhibit 3

<table>
<thead>
<tr>
<th>Department of Transportation</th>
<th>United States Coast Guard Auxiliary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Financial Report of an Auxiliary Unit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reporting Unit (Name &amp; Number)</th>
<th>Type of Report - Check One</th>
<th>Type of Unit - Check One</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>REGULAR ☐</td>
<td>RELIEF ☐</td>
</tr>
</tbody>
</table>

Do not enter real estate, equipment, inventory, or other property on this page. See reverse side.

1. **Beginning Balance** 1/1/____
   - a. Checking account $ ____________
   - b. Savings, CDs $ ____________
   - c. Trust Funds $ ____________
   - d. Other cash items $ ____________

2. Total Beginning Cash Items $ ____________

3. **Cash Receipts**
   - a. Dues $ ____________
   - b. PE course fees $ ____________
   - c. Cash contributions $ ____________
   - d. Uniforms, flags, insignia $ ____________
   - e. Conferences, mtgs $ ____________
   - f. Other cash items, specify $ ____________

4. Total Cash Receipts $ ____________

5. Total Cash Items & Receipts $ ____________

6. **Cash Disbursements**
   - a. Dues (Dist/Div) $ ____________
   - b. PE expenses $ ____________
   - c. Uniforms, flags, insignia $ ____________
   - d. Conferences, mtgs $ ____________
   - e. Material & equipment $ ____________
   - f. Building repair/maint $ ____________
   - g. Utilities $ ____________
   - h. Trophies, awards $ ____________
   - i. General disp. (specify) $ ____________

7. Total Cash Disbursements $ ____________

8. **Ending Balance** 12/31/____
   - a. Checking account $ ____________
   - b. Savings, CDs $ ____________
   - c. Trust Funds $ ____________
   - d. Other cash items $ ____________

9. Total Cash Items at Year End $ ____________

I, the undersigned certify the above to be true and correct to the best of my knowledge and belief, and I accept responsibility for the same.

Preparer: ____________________________ Date: ____________

Funding Office: ____________________________ Approval: ____________

Relieving Officer: ____________________________ Date: ____________

Previously editions are obsolete

Page 1 of 2
UNIT INVENTORY RECORD

A. List date and description of real estate, equipment, inventory, Stocks and bonds, and other property purchased by the unit.

<table>
<thead>
<tr>
<th>Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
</tr>
</tbody>
</table>

Attach additional sheet if necessary.

B. List date and description of Real estate, equipment, inventory, Stocks and bonds, and other property donated or contributed to the unit.

<table>
<thead>
<tr>
<th>Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
</tr>
</tbody>
</table>

Attach additional sheet if necessary.

C. List name of lender and description of equipment and other property on loan to you from the Coast Guard or other Government entities.

<table>
<thead>
<tr>
<th>Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td></td>
</tr>
</tbody>
</table>

Attach additional sheets if necessary.

I certify that the above listed property has been verified by me and is true and correct to the best of my knowledge. I, the releasing officer, accept responsibility for the Unit inventory as stated above.

FGDCPDCO DATE FGDCPDCO DATE
MA DATE MA DATE
Audit Comm DATE DIRAUX DATE

Due March 1, or according to District Policy. Distribution DIRAUX via DSO-FN

Page 2 of 2
Finance Guide Exhibit 4

Example of proration of dues for new members

When members join your flotilla part way through the year, your flotilla will be billed for the partial year’s dues and you in turn should collect the partial year’s dues from your new members. Below are examples of how the proration would work. This example assumes the full year dues are:

<table>
<thead>
<tr>
<th>District</th>
<th>Division</th>
<th>Flotilla</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 40.50</td>
<td>$ 10.00</td>
<td>$ 4.00</td>
<td>$ 54.50</td>
</tr>
</tbody>
</table>

For members who join in the first half of the calendar year you need to collect dues for the current year and the prorations would be as follows:

<table>
<thead>
<tr>
<th>Date Signed Up</th>
<th>District</th>
<th>Division</th>
<th>Flotilla</th>
<th>Total to Collect</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 01 thru Mar 31 current year</td>
<td>$40.50</td>
<td>$10.00</td>
<td>$4.00</td>
<td>$54.50</td>
</tr>
<tr>
<td>Apr 01 thru Jun 30 current year</td>
<td>$31.00</td>
<td>$7.50</td>
<td>$3.00</td>
<td>$41.50</td>
</tr>
</tbody>
</table>

For members that join in the last half of the calendar year, you not only collect the dues for the current year but you should also collect, in advance, the dues for the subsequent year. The proration for members joining in the last half of the calendar year would be as follows:

<table>
<thead>
<tr>
<th>Date Signed Up</th>
<th>District</th>
<th>Division</th>
<th>Flotilla</th>
<th>Total to Collect</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jul 01 thru Sep 30 current year</td>
<td>$21.75</td>
<td>$5.00</td>
<td>$2.00</td>
<td>$83.25</td>
</tr>
<tr>
<td></td>
<td>subsequent year</td>
<td>$40.50</td>
<td>$10.00</td>
<td>$4.00</td>
</tr>
<tr>
<td>Oct 01 thru Dec 31 current year</td>
<td>$12.50</td>
<td>$2.50</td>
<td>$1.00</td>
<td>$70.50</td>
</tr>
<tr>
<td></td>
<td>subsequent year</td>
<td>$40.50</td>
<td>$10.00</td>
<td>$4.00</td>
</tr>
</tbody>
</table>

Should you need assistance determining the proration for your particular flotilla, please don’t hesitate to ask for assistance.