



**HANDBOOK
for
TEXAS WING
UNIT FINANCE COMMITTEE**



**Director of Finance
Texas Wing
Civil Air Patrol**

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By decision of the CAP National Board, Texas Wing was required to implement Wing Banking by 1 Oct 2007. Under Wing Banking, all Texas Wing units with funds transferred them to Wing headquarters. These funds were placed in a unit bank account and entered into CAP National QuickBooks system for accrual accounting in accordance with GAAP. Wing headquarters thereafter pays unit bills and accounts for their funds. The unit, however, remains responsible for managing their funds via their unit finance committee. Wing headquarters makes no payment unless:

1. The unit properly authorizes the payment,
2. The unit has funds available to cover the payment, and
3. The payment is legal and conforms to CAP National rules.

RESPONSIBILITIES:

Texas Wing Finance: Accounts for unit funds ; makes payments authorized by the unit; and renders reports to units and National Headquarters relating to unit funds.

Unit Commanders: Provides oversight of their unit(s) for integrity of financial activities and insures compliance with requirements under Wing Banking including providing the documentation listed at [Atch 9](#).

Unit Finance Committees: Budgets for and authorizes all revenue producing activities and expenditures from their available funds. Current unit finance committee personnel authorizations will be provided to Wing finance to indicate authorized requestors for unit payments. See sample at [Atch 5](#).

Unit Finance Officers: Supports and advises the unit commander and finance committee in carrying out their fiscal responsibilities; insures fiscal forms, reports and records are properly and timely accomplished; reviews Wing reports for accuracy and initiates correction where required; and, keeps the unit commander and finance committee informed on the financial status of the unit.

REVENUES

Units will raise funds to finance their facilities and activities. Generally, Texas Wing funds are not provided to units. Units should refer to CAPR 173-4, fund Raising/Donations, for fund raising means available. Unit revenues will be deposited in the nearest branch bank selected for the consolidated unit bank account (currently Bank of America). The unit will complete the Unit Deposit Record ([Atch 1](#)), and enter the deposit on the Unit Deposits Journal ([Atch 2](#)). A breakdown of CAP accounts to credit, adding up to the total deposit, will be shown on the Unit Deposits Form as well as the Unit Deposits Journal. The Unit Deposit Form, along with the deposit slip from the bank will be forwarded to TXWG within 3 days of the deposit. If the deposit is for a donation of \$250 or greater, then a donation receipt must be sent to the donor (IRS Requirement) and a copy sent to Wing with the deposit receipt. ([Atch 6](#)) The Unit Deposit **Journal** need not be forwarded to TXWG unless requested. However, it should be used within the unit to reconcile unit records with Wing reports. If the unit deposits an amount in the unit bank account, but does not furnish Wing finance with the Deposit Record, the deposit amount will be booked to unidentified deposits and the funds will not be available to the unit for any purpose until the related Deposit Record is received.

REQUESTING PAYMENTS

Individual Payments: The unit will request payment of invoices, receipts, etc., using the Unit Payment Request ([Atch 3](#)). Items or services shown on the invoice/receipt will be spread by

CAP account (Atch 8) on the Unit Payment Request. The Unit Payment Request will be forwarded to TXWG at least 7 days prior to required payment along with the original invoice or receipts (not over 60 days) and approval thereof by the unit finance committee. The Unit Payment Request and related receipt or invoice may be faxed or emailed to TXWG. If faxed or emailed, the original receipt must be maintained at the unit available for audit or inspections. Details of the payment request will be entered on the Unit Expense Journal (Atch 4). The Unit Expense Journal need not be forwarded to TXWG unless requested. However, it should be used within the unit to reconcile unit records with Wing reports. No expenses will be paid by TXWG where the unit does not have sufficient funds available to their credit.

Recurring Payments: Those units that wish to set up recurring payments for utilities or rent will need to furnish a letter to TXWG providing the payee data, the monthly amount to pay or the monthly amount not to exceed, the 173-1 account to book, and the authorization of the finance committee to pay. See sample at (Atch 5). The unit will also need to have the utility or landlord reflect the billing address as TXWG/FM and indicate on the bills the unit number and location concerned. TXWG will then pay the bills according the schedule up to the not to exceed amount. If the bill is above the not to exceed amount, the unit will be notified and the bill will be held pending unit action. If there are insufficient funds to the units account to pay the bill, they will also be notified and required to increase their deposits to cover the expense.

Monthly Flying Reports: TXWG Finance will deduct from the unit's account the amount reflected on the MFR unless there are insufficient funds to the unit's credit in which case the unit will be contacted for resolution.

SAVINGS ACCOUNTS

A separate bank account for savings will be established to consolidate all savings from Texas Wing units. Units that wish to have amounts deposited in the consolidated savings account will request such by letter, indicating the amount desired to be transferred to the savings account. The letter will also indicate that the unit finance committee has approved the action. The funds will then be transferred from the unit checking account to the unit savings account and entered into Wing records to the credit of the unit concerned. Interest on savings in the account will be periodically pro rated to the units based on their share in the account.

CERTIFICATES OF DEPOSIT

Units may maintain and manage their CD's. The unit will report the CD to Hq TXWG, providing the financial institution, current authorized signatures, amount, terms, and maturity date. Proceeds of interest or principal from the CD will be deposited as revenue. Units will provide the Sep 30th annual statement for their CD to Wing finance to book the current value and interest accrued. If the financial institution does not provide a statement at Sep 30th, the unit must contact the financial institution and obtain the current value and interest accrued over the fiscal year and provide to Wing finance by 15 Oct.

ADVANCES

On rare occasions, advances may be obtained for a unit project where expenses are expected to exceed \$200. To obtain an advance, a pay request is sent to TXWG, which in turn will be sent to the unit finance committee through the Sertifi Program. The member that receives the check will be responsible for clearing the advance. After the event, using a pay request form, the receipts will be submitted with the check number and a note to indicate that these expenses are related to the prior advance. If expenses are lower than the advance amount,

then a check for the difference from the member concerned will be forwarded with the Unit Payment Request.

FINANCE COMMITTEE PERSONNEL AUTHORIZATION and RECURRING PAYMENTS LETTER – DUE ANNUALLY AS OF 30 SEPTEMBER

All units under Wing Banking are required to provide their finance committee PA's with signatures to Wing finance, when there are any changes to the membership. No payment can be made on behalf of the unit without a unit finance committee PA at Wing. Authorization for recurring payments should be combined with the PA and e-mail addresses for each member of finance committee. (Atch 5).

UNIT COMMANDERS FINANCIAL DISCLOSURE STATEMENT – DUE ANNUALLY AS OF 30 SEPTEMBER

Each unit is required to submit an annual statement certifying that the unit is in compliance with the Wing Banking Program on CAP Form 71. This statement is as of the end of the fiscal year (30 Sep) and due to wing by 15 October.

CONTRIBUTED FACILITIES REPORT – DUE ANNUALLY AS OF 30 SEPTEMBER

Each unit is required to submit a contributed facilities report annually for capturing the complete financial picture within CAP. Format for the report will be provided to units annually prior to due date. If the unit has no contributed facilities, the report is not required but TXWG/FM should be advised accordingly. Contributed facilities are assets furnished to units by donor organizations or individuals at no cost or negligible cost far below the asset value i.e. \$1 per year hangar rent. Facilities for which the unit pays a fair market value are not contributed facilities and should not be reported.

FINANCIAL REPORTS

Periodic reports reflecting the unit financial activity and current position will be provided by Wing finance to the unit email address as maintained at TXWG Headquarters. See sample at (Atch 7). Unit finance officers should review these reports for agreement with their records and brief the unit commander and finance committee on their current position. Any disagreement between the unit records and the report should be reported to Wing finance immediately.

BUDGETING – DUE ANNUALLY FOR NEW FY (OCT thru SEP)

Squadrons and Groups are required to submit an annual budget to Hq Texas Wing for upcoming fiscal year (October through September). The format for submission of your unit budget is attached. Please do not submit in any other form as this must be entered into e-accounting at Wing and therefore must be in a compatible format. Your budget input is required by 30 September and should be submitted to finance@txwgcap.org. If your unit will have no revenue and no expenses in the fiscal year, you need not submit a budget, but instead send an email to the above advising accordingly.

In preparing your budget, keep in mind that it is an estimate and not expected to come out to the penny at year end. It is your plan, expressed in dollars as to what you plan to do over the fiscal year. To be effective, the budget must be reviewed quarterly. You can then print the budget, make changes and send to Wing Finance.



Nicetown Composite Squadron (TX-777)
Civil Air Patrol, Texas Wing
United States Air Force Auxiliary

PERSONNEL AUTHORIZATION

9-Aug-11

The following members are appointed to the Nicetown Composite Squadron Finance Committee effective this date. This personnel authorization supersedes previous editions.

Chairman:

Tom Jones Maj Commander tjones@gmail.com

Signature:

Englebert Rider 1st Lt Finance Office ehrider@gmail.com

Signature:

Rog Hammerstein Capt DCFS rhhammerstein@gmail.com
e-mail

Signature:

Tommy Dorsy 1st Lt DCFC tdorsy@gmail.com

Signature:

The purpose of the finance committee is to ensure proper management of the unit's funds. Under \$500.00, each member of the finance committee is authorized to approve payments against unit funds via pay requests to TXWG/FM. For payments \$500 or over, finance committee approval will be obtained through a program called Sertify, and also recorded in the finance committee minutes.

RECURRING EXPENSES: The following recurring payments are authorized for payment by TXWG/FM without referral for unit approval to the limit indicated:

AT&T	Limit: 100.00
TXU Energy	Limit: 250.00
John Doe (Rent)	Limit: 25.00

Tom Jones, Maj, CAP
Commander

DISTRIBUTION:

1 – TXWG/FM
ATCH 5



SQUADRON NAME
CIVIL AIR PATROL, TEXAS WING
UNITED STATES AIR FORCE AUXILIARY
ADDRESS
CITY, ST., ZIP

27-Apr-11

DONATION RECEIPT

To: _____

Thank you for your charitable contribution of _____ to Civil Air Patrol. Civil Air Patrol, whose taxpayer identification number is 75-6037853, is a nonprofit organization under section 501(c)(3) of the Internal Revenue Code and contributions to Civil Air Patrol may be deductible under section 170 of the Internal Revenue Code. Your contribution will help us carry out our important emergency services and civil support, aerospace education, and cadet programs.

Donations to Civil Air Patrol may be deductible only to the extent that the contributions exceed the value of goods or services provided by Civil Air Patrol. Civil Air Patrol has provided goods or services having a fair market value of, or in the amount of \$_____. (If none, so state.)

If the contribution is a motor vehicle, aircraft, or boat:

Donor's Taxpayer Identification Number: _____

Motor vehicle, aircraft or boat identification number: _____

Check and complete one of the following paragraphs:

- ⌚ The motor vehicle, airplane, or boat was sold in an arm's length transaction between unrelated parties. The gross proceeds received from the sale were \$_____, which is the maximum amount that you may deduct.
- ⌚ Civil Air Patrol intends to use the motor vehicle, airplane, or boat for Civil Air Patrol business for at least two years. Civil Air Patrol will not sell the motor vehicle, airplane, or boat before the completion of that use.
- ⌚ Civil Air Patrol intends to make a material improvement to the motor vehicle, airplane, or boat. The intended material improvement is _____. Civil Air Patrol will not sell the motor vehicle, airplane or boat before completion of the improvement.

We greatly appreciate your generosity.

_____, Rank

Commander

ATCH 6

5:39 PM
 03/30/11
 Accrual Basis

TEXAS WING CIVIL AIR PATROL
IACE (Bank)
 As of September 30, 2010

Type	Date	Num	Name	Memo	Clr	Amount	Balance
1016000 - Cash in Bank - Checking							-182.84
1016110 - General Account (2)							-182.84
9 - (R) GA - IACE							-182.84
Transfer	11/2/2009			Visa Card Transfer Sep09	X	-19.82	-202.66
Deposit	6/25/2010			IACE	X	5,000.00	4,797.34
Bill Pmt -Check	8/4/2010	12345	SOARING CLUB OF HOUSTON	INV10028	X	-701.00	4,096.34
Transfer	8/5/2010			10T6083D IACE Fuel	X	-429.81	3,666.53
Transfer	8/5/2010			VISA CHARGES JUL10	X	-2,577.60	1,088.93
Transfer	8/5/2010			10T6083E IACE	X	-489.32	599.61
Transfer	8/5/2010			10T6083F IACE	X	-69.48	530.13
Bill Pmt -Check	8/12/2010	12388	TEXAS DEPARTMENT OF TRANSPORTATI...	INVFO10994071	X	-305.50	224.63
Bill Pmt -Check	8/18/2010	12382	RODRIGUEZ, JAMES		X	-176.65	47.98
Bill Pmt -Check	8/26/2010	12383	TEXAS WING AIRCRAFT MAINTENANCE F...	10T6083	X	-588.80	-540.82
Transfer	9/1/2010			VISA CHARGES AUG10	X	-241.38	-782.20
Transfer	9/30/2010			Reimburse Orientation Fli...	X	782.20	0.00
Total 9 - (R) GA - IACE						182.84	0.00
Total 1016110 - General Account (2)						182.84	0.00
Total 1016000 - Cash in Bank - Checking						182.84	0.00
TOTAL						182.84	0.00

Civil Air Patrol
Squadron
SWR TX-xxx
Anticipated Income and Expense
For
Fiscal Year xxxx

Income			
	Contributions Unrestricted	\$ 4,739	
	Contributions Restricted	1,045	
	Wreaths Across America	<u>32</u>	
	Total Anticipated Income		\$ 5,816
Expenses			
	Airshow Expenses	1,000	
	Awards	\$ 139	
	Cadet Activities	180	
	Cadet Colorguard Supplies	1,080	
	Cadet Scholarships	200	
	Cadet Uniforms	391	
	Facility Rent	600	
	Fall Banquet	126	
	Internet	200	
	Office supplies	56	
	Post Office Box Rental	120	
	Recruiting Materials-printing	70	
	Spring Conference Registrations	138	
	Telephone	128	
	Travel	200	
	Veh Fuel	1,068	
	Website Expense	<u>120</u>	
	Total Anticipated Expenses		<u>\$ 5,816</u>
	Income Less Expense		<u><u>\$ 0</u></u>

Budgets must be reviewed quarterly
Print, make changes and e-mail to Wing Finance.

UNIT DOCUMENTATION REQUIREMENTS for TEXAS WING BANKER PROGRAM

ITEM	FREQUENCY	DUE DATE TO WING	SUPPORT DOC's
Unit Deposit Record	Each bank deposit	3 days from date of deposit	Deposit Slip
Unit Payment Request	Each payment requested	7 days before payment due	Invoices/Receipts
Unit Deposits Journal	Monthly	Upon Request	None
Unit Payments Journal	Monthly	Upon Request	None
Unit Finance Committee PA	Annually as of 30 Sep	15-Oct	None
" " " "	Each change of membership	Due by next payment request	None
Recurring Payments Letter	Upon need for recurring payment	Due 7 days before any payment thereon	None
Certificate of Deposit Statement	When purchased	7 days after purchase	None
" " "	Annually as of 30 Sep	15-Oct	None
Contributed Facilities Report	Annually as of 30 Sep	15-Oct	None
Unit Cdr Disclosure Statement	Annually as of 30 Sep	15-Oct	None
Unit Budget	Annually for new FY(Oct thru Sep)	30-Sep	None

All documents and support may be mailed, faxed or emailed to Finance at TXWG headquarters.

email: finance@txwgcap.org

Fax: 254-867-9323

U.S. Mail: Headquarters TXWG/FM

P.O. Box 154997

Waco TX 76715