



HANDBOOK
for
TEXAS WING
UNIT FINANCE OFFICERS



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.

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 6.

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 (Atch 8) 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. The Unit Deposits 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 receipt 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 emailed "Unit Bank" must be stated in the subject line. 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 change the billing address to TXWG and indicate on the bills the unit number and location concerned. TXWG will pay 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: Aircraft custodial units should include on their recurring payments letter authorization for TXWG Finance to pay their monthly flying costs. This will relieve the unit from submitting a payment request with each Monthly Flying Report. See attachment 5. TXWG Finance will then deduct the unit's account for 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 units checking account to the units 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 will maintain and manage their CD's. The unit will report the CD to Hq TXWG, providing the financial institution, 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 request should be sent to TXWG, Attn: Finance stating the purpose of the advance, the member that will receive the check and be responsible for clearing the advance, and the date required. After the event, the expenses will be submitted as per EXPENSES above, with 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 AUTHORIZATIONS

All units under Wing Banking are required to provide their finance committee PA's to Wing finance annually by 1 Oct and 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.

UNIT COMMANDERS DISCLOSURE STATEMENT

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

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.

QUICKEN SOFTWARE

CAP National headquarters provided each unit with funds a copy of Quicken software to maintain their financial records and render required reports in FY 2006 and 2007. For units on Wing Banking, there is no longer any requirement to use this software or render the related reports. However, units at their option, may continue to utilize their Quicken software to log their deposits and payment requests (as if they were checks) for their own use. No Wing level inspection of such record keeping is contemplated.

Texas Wing Unit Payment Request

Unit Name: Hogan Hero's CS	Unit #: TX999
Payee: Shaky Dan's Geek Store	Date: 30Jan08
Payee Address: PO Box 999 Anywhere, TX 75999	Ref : Inv7563-0068

173-1 Expense Account	Amount
77350000 (Computer Printer)	215.00
7710000 (Printer Paper & Ink)	22.76

SAMPLE

Total Payment	237.76
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IF CHECK AMOUNT IS \$250.00 OR MORE, DATE APPROVAL RECORDED IN FINANCE COMMITTEE MINUTES: 15-Nov-07

FINANCE COMMITTEE APPROVAL (Signature) S/Elvin Presley, Lt. Col, CAP

DATE: 7-Feb-08

***Spread the total payment by the appropriate CAP expense account.
Send completed form with approved invoice, receipts, etc. to TXWG,
Attn: Finance at least 7 days prior to required payment.***

BODUNK COMPOSITE SQUADRON
CIVIL AIR PATROL
UNITED STATES AIR FORCE AUXILIARY
505 Anywhere TX 75999

Headquarters, Texas Wing/FM
P.O. Box 154997
Waco TX 76715

1 October 2007

Subject: Recurring Payments Authorization

1. Per Bodunk Composite Squadron Finance Committee approval 1 October 2007, TXWG/FM is authorized to make the following recurring payments in our behalf without reference back to this unit up to the limits stated. If any payment exceeds the amount authorized herein, or if there are insufficient funds to the credit of this unit, then TXWG/FM must contact this unit for resolution.

- a. Billing Address: Anywhere Utilities Company Acct No. 123456789
P.O. Box 99999 Limit: \$100 per month
Anywhere TX 75999 CAP Acct No. 802000
- b. Billing Address: Bodunk Airport FSS Acct No. 987654321
555 Airway Blvd. Limit: \$750 per statement
Bodunk TX 75999 CAP Acct No. 8130000
- c. Billing Address: Texas Wing CAP Limit: Amount submitted by
P.O. Box 154997 this unit on monthly MFR
Waco TX 76715 CAP Acct No. 94360000

Elvis Presley
Elvis Presley, Lt Col, CAP
Commander

DISTRIBUTION:
1. TXWG/FM
2. Ea Unit Fin Cmtee Mbr
3. File

ATCH 5



HOGAN'S HEROS COMPOSITE SQUADRON (TX-998)
 CIVIL AIR PATROL, TEXAS WING
 UNITED STATES AIR FORCE AUXILIARY
 P.O. BOX 99999
 ANYWHERE TX 75999

PERSONNEL AUTHORIZATION
No. TX 08-998-001

1 October 2007

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

Chairman:	Elvis Presley	Lt Col	903567	Commander
Members:	Glen Frey	Major	901342	Finance Officer
	Linda Ronstadt	Capt	902897	DCFC
	Joe Bloe	1 st Lt	906123	DCFS

The purpose of the finance committee is to ensure proper management of the unit's funds. Each member is authorized to approve payments against unit funds on payment requests to Hq, TXWG. For payments over \$250.00, finance committee approval will be obtained and documented before the member signs the payment request.

s/ Elvis Presley
 Elvis Presley, Lt Col, CAP
 Commander

DISTRIBUTION:

- 1 - Ea Ind
- 1 - Group/FM
- 1 - TXWG/FM
- 1 - File

TX998
Transaction Detail by Account
 October 1, 2007 through December 31, 2007

Type	Date	Num	Name	Memo	Clr	Amount	Balance
1016000 - Cash in Bank - Checking							
1016300 - Unit Funds							
1016313 - 1TX 999							
Check	10/02/2007	1070	ELVIS PRESLEY		√	-42.52	-42.52
General Journal	10/03/2007	SE07-24		TX089	√	1,436.69	1,394.17
Check	10/05/2007	1156	MARILYN MONROE		√	-72.32	1,321.85
Check	10/12/2007	1181	AT & T (PHOENIX)		√	-33.81	1,288.04
Check	10/18/2007	1191	RUSK COUNTY ELECTRIC CO-OP		√	-59.28	1,228.76
Check	10/26/2007	1210	MARILYN MONROE		√	-45.01	1,183.75
Check	10/26/2007	1226	DON HENLEY	VOID:	√	0.00	1,183.75
Check	11/15/2007	1259	AT & T (PHOENIX)		√	-34.82	1,148.93
Check	11/15/2007	1260	RUSK COUNTY ELECTRIC CO-OP		√	-55.63	1,093.30
Check	11/27/2007	1294	GLEN FRY		√	-364.05	729.25
Deposit	11/27/2007			Deposit	√	750.00	1,479.25
Bill Pmt -Check	12/06/2007	1322	AT & T (PHOENIX)		√	-34.88	1,444.37
Bill Pmt -Check	12/06/2007	1323	RANDY MEISNER		√	-36.00	1,408.37
Bill Pmt -Check	12/06/2007	1324	OPRA WINFREY		√	-37.58	1,370.79
Bill Pmt -Check	12/20/2007	1359	RUSK COUNTY ELECTRIC CO-OP		√	-26.77	1,344.02
Deposit	12/21/2007			Deposit	√	23.22	1,367.24
Bill Pmt -Check	12/23/2007	1395	AT & T (PHOENIX)			-34.88	1,332.36
Total 1016313 - TX089						<u>1,332.36</u>	<u>1,332.36</u>
Total 1016300 - Unit Funds						<u>1,332.36</u>	<u>1,332.36</u>

TEXAS WING CIVIL AIR PATROL
Profit & Loss by Class

October through December 2007

	TX999 (TX WG UNITS)	Total TX WG UNITS	TOTAL
Income			
5000000 · Revenues			
5100000 · Revenues from Activities			
5227000 · Senior Activities - General			
5227010 · Senior Activities (Units)	500.00	500.00	500.00
Total 5227000 · Senior Activities - General	500.00	500.00	500.00
5230000 · Flight Activities			
5230010 · Aircraft Maintenance Income	839.60	839.60	839.60
Total 5230000 · Flight Activities	839.60	839.60	839.60
5240000 · Fundraising and Special Events	1,016.00	1,016.00	1,016.00
Total 5100000 · Revenues from Activities	2,355.60	2,355.60	2,355.60
Total 5000000 · Revenues	2,355.60	2,355.60	2,355.60
Total Income			
Expense			
7000000 · Operating Expenses			
7700000 · Supplies			
7710000 · Office Supplies - General			
7710200 · Office Supplies - Units	237.51	237.51	237.51
Total 7710000 · Office Supplies - General	237.51	237.51	237.51
Total 7700000 · Supplies	237.51	237.51	237.51
8000000 · Occupancy Expenses			
8015000 · Rent			
	595.00	595.00	595.00
Total 8000000 · Occupancy Expenses	595.00	595.00	595.00
8100000 · Maintenance Expenses			
8132000 · Corporate Aircraft Maintenance			
	57.40	57.40	57.40
Total 8100000 · Maintenance Expenses	57.40	57.40	57.40
9300000 · Other Expenses			
9436000 · Expenditures with Regions/Wings			
	402.00	402.00	402.00
Total 9300000 · Other Expenses	402.00	402.00	402.00
Total 7000000 · Operating Expenses	1,291.91	1,291.91	1,291.91

CHART OF ACCOUNTS

ACCOUNT NO.	ACCOUNT
4000000	REVENUES AND EXPENSES
4999	<i>Uncategorized Income</i>
5000000	Revenues
5010000	Revenues from Government Contracts
5050000	Federal, State and Local Government Missions
5050100	Aircraft Minor Maintenance
5050200	Aircraft Fuel
5050300	Miscellaneous
5060000	State Appropriation
5080000	Government Contributions – Unrestricted
5081000	Government Contributions – Restricted
5083000	Government Contributions Materials & Supplies (DRMO)
5090000	State Director Income
5090100	State Director Rent & Utilities – From NHQ
5090200	State Director Flying – From NHQ
5090210	Aircraft Minor Maintenance
5100000	Revenues from Activities
5227000	Senior Activities
5227010	Activity 1
5227020	Activity 2
5228000	Cadet Activities
5228010	Activity 1
5228020	Activity 2
5230000	Flight Activities/Member Flying
5230010	Aircraft Minor Maintenance
5230020	Aircraft Fuel
5230030	Miscellaneous
5235000	Mission Income – Other
5240000	Fundraising and Special Events
5300000	Revenue from Dues
5310000	Member Dues
5310010	From NHQ
5310020	From Members
5335000	Member Contributions - From NHQ
5400000	Other Revenue and Gains
5410000	Interest Income
5411000	Investment Income – Unrestricted
5412000	Investment Income – Restricted
5415000	Contributions – Unrestricted
5415010	Contributions – Unrestricted – Cash
5415020	Contributions – Unrestricted – Non-Cash
5416000	Contributions – Restricted

5416010	Contributions – Restricted – Cash
5416020	Contributions – Restricted – Non-Cash
5418000	Contributed Facilities & Utilities
5420000	Miscellaneous Income
5810000	Unrealized Market Gain/Loss
5910000	Gain/Loss on Sale of Securities
6110000	Gain/Loss on Sale or Disposal of Assets
6111000	Material & Supply Sales
6112000	Insurance Collected
6114000	Unrelated Business Income
6210000	Special Events
6212000	Region/Wing Conference Registration
6300000	From National Headquarters
6310000	From NHQ – Funded Flying
6310100	Aircraft Minor Maintenance
6310110	CD Missions
6310120	SAR Actual Missions
6310130	SAR Training Missions
6310150	Homeland Security Missions
6310160	FEMA Missions
6310170	ROTC Flying
6310180	Cadet Orientation Rides
6310200	Aircraft Fuel
6310210	CD Missions
6310220	SAR Actual Missions
6310230	SAR Training Missions
6310250	Homeland Security Missions
6310260	FEMA Missions
6310270	ROTC Flying
6310280	Cadet Orientation Rides
6310300	Miscellaneous
6310310	CD Missions
6310320	SAR Actual Missions
6310330	SAR Training Missions
6310350	Homeland Security Missions
6310360	FEMA Missions
6310380	Cadet Orientation Rides
6313000	From NHQ – Aircraft & Vehicle Major Maintenance
6313010	Aircraft Reimbursable Major Maintenance
6313020	Vehicle Reimbursable Major Maintenance
6313030	Aircraft HRP Claims
6313040	Vehicle VSI Claims
6314000	From NHQ – Senior Activities
6314010	Senior Activities
6314020	Squadron Leadership School

6314030	Corporate Learning Course
6314040	Region Staff College
6314050	Region Chaplain's College
6314060	Unit Commander's Course
6315000	From NHQ – Cadet Activities
6315010	Cadet Activities
6315015	Region Cadet Leadership School
6315020	Drug Demand Reduction
6318000	From NHQ – Operating Funds
6320000	From NHQ – Other
6320010	Audit Fees
6320020	National Paging System
6320030	Safety Awards
6320040	IACE
6320050	National Summer Activities
6320051	Aircraft Minor Maintenance
6320052	Aircraft Fuel
6320053	Miscellaneous
6320060	Miscellaneous Missions
6320061	Aircraft Minor Maintenance
6320062	Aircraft Fuel
6320063	Miscellaneous
6320070	Miscellaneous
6400000	From Units Below National Headquarters
6410000	From Regions and Wings
6412000	From Units Below – Vehicle Insurance
6413000	From Units Below – Other
6560	<i>Payroll Expenses</i>
6999	<i>Uncategorized Expenses</i>
7000000	OPERATING EXPENSES
7040000	Awards and Grants to Individuals
7042000	Awards
7043000	Scholarships
7200000	Salaries and Related Expenses
7210000	Salaries
7220000	Accrued Leave Expense
7310000	401(k) Corporate Contribution
7320000	Health Insurance
7324000	Worker's Comp Insurance
7325000	Other Employee Benefits
7410000	Payroll Tax Expense
7520000	Professional Services
7525000	Accounting and Audit Services
7535000	Professional Legal Services
7542000	Other Professional Services

7600000	Mission Expenses
7681000	Mission Expenses – Other
7700000	Supplies
7710000	Supplies
7730000	Equipment Purchases
7735000	Equipment
7745000	Communication Equipment
7800000	Telephone and Communication
7810000	Telephone & Communication
7811000	Internet Fees
7900000	Postage and Shipping
7910000	Postage & Shipping
8000000	Occupancy Expenses
8015000	Rent
8020000	Utilities
8030000	Property Taxes
8080000	Contributed Facilities and Utilities
8085000	Facility Expenditures – Other
8100000	Maintenance Expenses
8101000	Corporate Vehicle Maintenance
8110000	Equipment Leases
8130000	Corporate Aircraft Fuel
8132000	Corporate Aircraft Maintenance
8135000	Other Equipment Maintenance
8230000	Publications
8240000	Printing & Publication
8310000	Travel
8312000	Travel
8400000	Activities and Encampments
8475000	Cadet Activities
8475010	Encampment
8475020	Activity 2
8475030	Drug Demand Reduction
8475040	Glider Flights Expense
8475050	O-Rides Member Aircraft
8475060	IACE
8476000	Senior Activities
8476010	Activity 1
8476020	Activity 2
8476030	Activity 3
8505000	Conferences, Conventions and Meetings
8510000	CAP Safety Initiative
8541000	Wing/Region Conference Expense
8650000	Depreciation Expense
8654000	Depreciation – Buildings & Improvements

8656000	Depreciation – Furniture & Fixtures
8658000	Depreciation – Computers
8664000	Depreciation – Other Equipment
8665000	Depreciation – Capital Leases
8667000	Depreciation – Communications Equipment
8700000	Insurance
8710000	Insurance
8820000	Professional Development
8825000	Region Staff College
8830000	Region Chaplain’s College
8840000	National Legal Officer’s School
8850000	National Inspector General College
8860000	National Staff College
8865000	Senior Training for Cadet Leaders
8868000	Region Cadet Leadership School
8870000	Squadron Leadership School
8875000	Corporate Learning Course
8877000	Unit Commander’s Course
8891000	Level 1
9100000	Bad Debt Expense
9102000	Bad Debt Expense
9240000	Advertising
9241000	Advertising
9300000	Other Expenses
9302000	Miscellaneous
9380000	Interest Expense
9400000	Credit Card Expense
9405000	Bank Expense
9430000	Unrelated Business Income Expense
9433000	Expenditures with NHQ – Hull Repair Fund
9434000	Expenditures with NHQ – Vehicle Insurance
9435000	Expenditures with NHQ – Other
9435010	Membership Dues
9435020	Miscellaneous
9436000	Expenditures with Regions & Wings
9437000	Expenditures with Units Below
9438000	Fundraising Expenses
9439000	Lobbying Expenses

All bold accounts are lead accounts and no entries will be posted to these accounts.

Non-bold accounts below the bold accounts are sub-accounts and roll up into the lead account they follow.

Additional sub-accounts are authorized. Additional lead accounts are not.

Italicized accounts are QuickBooks® created accounts.

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

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

Fax: 2554-867-9323

email: finance@txwgcap.org

U.S. Mail: Headquarters TXWG/FM

P.O. Box 154997

Waco TX 76715