



Unit Finance handbook
for
Texas Wing
Unit Finance Committees



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Texas Wing Banking

By decision of the CAP National Board, all Wings were required to implement a Wing Banking program by 1 Oct 2007. Under the Texas Wing Banking program; 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 Generally Accepted Accounting Principles (GAAP). Wing headquarters now has the responsibility to pay unit bills and account for their funds. The unit however, remains responsible for managing their funds thru their unit finance committee.

Wing headquarters will not make a payment unless:

- The unit properly authorizes the payment by the use of CAP F172 and Texas Wing Unit Pay request,
- The unit has funds available to cover the payment, and
- The payment is legal and conforms to CAP National rules.

RESPONSIBILITIES

Unit Finance Officer

- 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 submitted
- Reviews Wing reports for accuracy and initiates correction when required
- Keeps the unit commander and finance committee informed on the financial status of the unit.

Unit Finance Committee

- Budgets for and authorizes all revenue producing activities and expenditures from their available funds
- Ensures that the current unit finance authorizations will be provided to Wing finance to indicate authorized requestors for unit payments at the beginning of a new fiscal year and when the committee membership changes.

Unit Commander

- Provides oversight of their unit for integrity of financial activities
- Insures compliance with requirements under the Wing Banking including providing the documentation and reports required to file annually.

Texas Wing Finance

- Preserves Accounts for unit funds, makes payments authorized by the unit
- Renders reports to units and National Headquarters relating to unit funds.

REVENUE

- Units will raise funds to finance their facilities and activities (Texas Wing funds are not provided to units)
 - All fundraising activities must be approved by the Wing Commander
 - Refer to CAPR 173-4, fund Raising/Donations
- Unit will submit a completed Itemized Deposit Record detailing a breakdown of CAP accounts to credit along with notes or comments, the deposit date, check and money order numbers attached which will all add up to the total deposit to the unit account.
 - DO NOT send Cash to be deposited
 - Cash must be converted to a money order or check before being submitted to wing for deposit.
- Revenues will be deposited into the Wing Banking unit account at Commercial bank of Texas on behalf of the unit by the Wing Administrator
- In accordance with IRS regulation, if a deposit is for a donation of \$250.00 or greater, then a donation receipt must be sent to the donor and a copy sent to TXWG with the deposit record

All deposits must be sent to:

TX Wing HQ
553 Terry Crawford Drive
Nacogdoches, TX 75964

A courtesy digital copy of the Itemized Deposit Record deposit record should be sent to accountdeposits@txwgcap.org as well as the physical document sent to Wing HQ

REQUESTING PAYMENTS

Individual Payments

- Units will request reimbursement using the Itemized Payment Request.
 - Items or services shown on the invoice/receipt will be documented by CAP account on the Unit Payment Request.
- The Unit Payment Request can be sent to TXWG via postal mail or email at least 7 days prior to the required payment date.
- If mailed, requests must be accompanied by the original invoice and/or detailed receipts and the finance committee approval.
- If emailed, send the request and copies of the required documents to the wing bill pay email box at billpayrequests@txwgcap.org
- Units must maintain original receipts at the unit to be available for inspections.
- NOTE: No expenses will be paid by TXWG where the unit does not have sufficient funds available to their credit, or if the receipts are over 60 days old without explanation as to why the receipts are being submitted late.

Recurring Payments

- Units can set up a recurring payment for utilities or rent
 - Furnish a letter or email to billpayrequests@txwgcap.org providing the payee data, the monthly amount to pay, the monthly amount not to exceed, the 173-1 account to charge and the authorization of the finance committee to pay.
 - Have the utility or landlord reflect the billing address as TXWG/FM; 553 Terry Crawford Drive; Nacogdoches, TX 75964 and indicate on the invoices the unit number and location concerned.
- TXWG will then pay the bills according the schedule up to the not to exceed amount detailed on the CAPF 172 on file.
 - If the bill is above the not to exceed amount, the unit will be notified to approve via Sertifi and the bill will be held pending unit action.
- If there are insufficient funds in the units account to pay any bill, they will also be notified and required to increase their deposits to cover the expense.

CERTIFICATES OF DEPOSIT

- Unit certificates of deposit will be held and managed at wing. The unit may retain their current bank as long as the mailing address on the account is wing HQ and at least two signatories are from the wing finance committee. Units below wing level may invest funds in certificates of deposit or other investment instruments. All funds so invested must be readily available without loss of principal.
- Units may obtain and hold CD's in the Unit name.
 - The unit must report the CD to TXWG/FM, providing the financial institution name, current authorized signatures, amounts, term, rate and maturity date.
 - The statement will be sent directly to Wing HQ from the bank and will be reconciled each month along with all other bank accounts.
 - Unit owned CD's will show up on the units monthly statement processed at TXWG HQ and sent to each squadron.
 - Proceeds of interest or principal from the CD if cashed will be deposited as revenue into the unit account. Otherwise the interest will simply be reinvested into that same CD.
- On 30 Sept Units are required to obtain values for any Certificate of Deposit.
 - Visit the bank on 1 October or download it from your on-line access on 30 Sept or 1 Oct. Make sure any accrued interest is listed or that there is enough information to calculate the accrued interest (rate, maturity date, etc.). Copies of this statement are to be sent to TXWG/FM vial postal mail or emailed to billpayrequests@txwgcap.org.

ADVANCES

- Advances may be obtained for a unit project where expenses are expected to exceed \$200.00
 - To obtain an advance, a pay request is sent to TXWG, which in turn will be sent to the unit finance committee via Sertifi for approval.
 - 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 to TXWG with the Unit Payment Request.

ANNUAL FINANCE REPORTS

DUE ANNUALLY AS OF 1 OCTOBER

Consolidated Finance Authorizations

- **All units under Wing Banking are required to provide their CAPF172 with signatures to Wing finance prior to the new Fiscal Year (FY) and when there are changes to the finance committee membership.**
- Recurring payments need to be listed and the amounts verified.
 - If the amount of the recurring payment has changed and has not been updated on the CAPF172 it will be held back until approval from the finance committee via Sertifi has been completed.
- No payment can be made on behalf of the unit without a CAPD172 on file.
- CAPF172 can be uploaded to the wing web-site
 - To perform this function, sign onto the wing web-site first then go to...
 - functional areas-->A-G-->Financial Management--> then under Related Pages select Finance Annual Report from there select Unit number and the FY the report is for, upload CAPF172 then select the Submit button

Budget

- All units are required to submit an annual budget for the upcoming fiscal year (October through September), even if there is no revenue.
 - Unit budgets can be submitted to budgets@txwgcap.org
 - Unit budgets can also be uploaded to the wing web-site
 - To perform this function, sign onto the wing web-site first then go to...
 - functional areas-->A-G-->Financial Management--> then under Related Pages select Finance Annual Report from there select Unit number, Fiscal year report is for and upload the Unit Budget then select the Submit button
- To be effective, the budget should be reviewed quarterly.

NOTE: CAPF172 and Unit Budgets can be uploaded to the wing web-site at the same time. Simply upload both in the same session and select the Submit button.

Financial Disclosure Statement and Contributed Facilities Report

To be completed by All Unit and Group Commanders

Financial Disclosure Statement

- All units are required to submit an annual statement certifying that the unit is in compliance with the Wing Banking Program.
- CAPF171 is to be completed by the unit Commander in the Commander's Corner within e-Services.

Contributed Facilities Report

- All units are required to complete the online contributed facilities report annually for capturing the complete financial picture within CAP.
 - Contributed facilities are assets furnished to units by donor organizations or individuals at no cost or negligible cost far below the asset value for example, \$1.00 per year for hangar rent.
 - Facilities for which the unit pays a fair market value are not contributed facilities and should not be reported here.
- Contribution Facilities report is to be completed by the Unit Commander in ORMS within eServices.

Unit Financial Reports

- Unit finance reports are posted monthly to the wing web-site after the bank reconciliations are complete for the previous month.
- 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.
- To get to the unit reports, sign onto the wing web-site first then go to ... functional areas-->A-G-->Financial Management--> then under Related Pages select Finance Monthly Report from there select the link that will take you to google docs, once there select the FY and month to view.
- Send any budget adjustments in as soon as you need to.
- Any discrepancies found in the unit reports are better resolved if they are brought to our attention as soon as they are found rather than waiting to see if they fixes themselves.

Mission Receipts

- All mission receipts are to be loaded into WIMRS within 72 hours of expenditures
- IC is ultimately responsible to ensure receipts are uploaded and documented correctly.

Contracts

- No contracts are to be made between a unit and any other entity.
 - Send to Wing Admin; Contract and the unit finance committee approval documented in meeting minutes.
 - Wing Admin will forward documents to Wing legal for review and to Wing Commander for approval.
 - Wing Commander will forward contract and documentation to National for final approval and signature.

Units are not authorized to sign contracts.

Corporate Credit Card for vehicle and aircraft

Corporate Ground Vehicles have TWO credit cards

Shell card

The **Shell card** is the credit card from National HQ that used for missions that have a letter or number from the acronym **1ATM** in the mission number: (i.e. YY-1-XXXX, YY-A-XXXX, YY-T-XXXX, YY-M-XXXX).

Depending on the station you use, different questions may be asked when using the card.

1. **Driver ID** is the **first** four digits of the van number
 - for vehicle ##42148, the Driver ID is 4214. That means that multiple vehicles will have the same number.
2. **Odometer reading**, is self-explanatory.
3. **Billing Zip code**, you must use: **36112**.

Shell cards are also used for **Maintenance**. Approval is needed on charges for other than routine maintenance.

When uploading the Shell receipts into WIMRS please select the NHQ pays box.

WEX card

*The **WEX card** is the Wing credit card and is turned off and unusable unless you are on a corporate mission and the IC request them turned on. If and when you are given permission from an IC to use the WEX card the IC will provide you with a Driver ID. For the WEX card, Driver ID is mission specific. **When uploading the WEX receipts into WIMRS please select the WING paid box.***

Corporate Aircraft have TWO credit cards

Shell card

The **Shell card** is the credit card from National HQ that used for missions that have a letter or number from the acronym **1ATM** in the mission number: (i.e. YY-**1**-XXXX, YY-**A**-XXXX, YY-**T**-XXXX, YY-**M**-XXXX) and some **B** type missions.

Depending on the station you use, different questions may be asked when using the card.

1. **Driver ID** is the Pin Number, the **first** four digits of the tail number.
 - Example: tail #N6352ZY use 6352tail numbers that do not have four digits add a 0 at the end of the pin
 - Example: tail # N215CP use 2150
2. **Odometer reading**, make up a number.
3. **Billing Zip code**, you must use: **36112**.

When uploading the Shell receipts into WIMRS please select the NHQ pays box.

AV Card

The **AVCard** is the Wing credit card. **When uploading the AVCard receipts into WIMRS please select the WING paid box.**

APPENDIX

Itemized Deposit Record

ITEMIZED DEPOSIT RECORD						
*(IRS Requirement) A copy of the donation letter for a contribution of \$250.00 or more must accompany the deposit.						
Unit #:		Unit Name:				
Item #	Deposit Description CARP173-1 Income Account (See Income Chart of Accounts for account numbers)	Notes and Comments	Deposit Date (MM/DD/YY)	Check Number	Money Order Number	Total Deposit
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
Grand total Deposit						\$0.00

Income Chart of Accounts

5223200 . Senior Activities: Lead Account.

5223210 . Senior Activity 1 (Units)

5223220 . Senior Activity 2 (Units)

5224200. Cadet Activities: Lead Account.

5224202 . Cadet Activities (Units)

5224300. Combined Senior & Cadet Activities: Lead Account. Do no post entries to this account.

5224301 . Combined Senior and Cadet Activity (Units)

5224302 . Senior/Cadet Activity 2

5225200. Flight Activities/Member Flying: Lead Account.

5225201 . Aircraft Maintenance Income

5240000. Fundraising Income: Lead Account.

5240100 . Fundraiser - Units – WAA

5240200 . Raffle Income

5240300 . Fundraiser - Units – Other

5310010. Member Dues: Lead Account.

5310012 . Dues from Members

5400000. Other Revenue and Gains: Lead Account.

5410100 . INTEREST – UNITS

5412010. Contributions – Unrestricted: Lead Account.

5412011 . (U) Contributions - Cash

5412012 . (U) Contributions- Non-Cash

5412020. Contributions – Restricted: Lead Account.

5412021 . (R) Contributions - Cash

5412022 . (R) Contributions- Non-Cash

5424100 . Material and Supply Sales

6210000. Special Events: Lead Account.

6214010 . Unit Event 1

6214020 . Unit Event 2

6299999 . PY Budgeted Reserves Use (for budget purposes only)

6510200. From Wings: Lead Account.

6513010 . Proficiency Flying

6513015 . Aircraft Fuel

6513020 . Vehicle Maintenance

6513025 . Vehicle Fuel

6513030 . Mission Reimbursements

Itemized Payment Request

ITEMIZED PAYMENT REQUEST			Pay request date:	
Unit #:		Unit Name:		
Make check payable to:				
Mailing Address:				
Item #	Expense Description CARP173-1 Expense Account (See Expense Chart of Accounts for account numbers)	Notes and Comments	RECEIPT Date mm/dd/yy *	Total Payment Request
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
TOTAL Payment Request				\$0.00

*Date of receipts or invoices not to exceed 60 days without written explanation.

Signature

Requests over \$500.00 will need Sertifi Approval from Finance Committee

Expense Chart of Accounts

7100000. Awards and Grants to Individuals: Lead Account.

7120000 . Awards

7135000 . Scholarships

7600000. Mission Expenses: Lead Account.

7695000 . Other Mission Expenses

7696000 . Vehicle Fuel (Corp & POV)

7697000 . Corporate Aircraft Fuel

7700000. Supplies: Lead Account.

7700100 . Supplies – General

7700130 . Cadet Programs

7701000 . Cost of Sales

7730000. Equipment Purchases: Lead Account.

7730200 . Equipment Purchases (Units)

7745000 . Communication Equipment

7800000. Telephone and Communication: Lead Account.

7810000 . Telephone & Communication

7813000 . Internet Fees

7820000 . IT Expenses. Lead Account.

7820010. IT Expenses

7900000 . Postage and Shipping. Lead Account.

7900100. Postage and Shipping

8000000. Occupancy Expenses: Lead Account.

8010100. Facility Rent

8010200 . Hanger Rent

8010300 . Storage Rent

8015000 . Utilities

8085000 . Facility Expenses – Other

8100000. Maintenance Expenses: Lead Account.

8110000 . Corporate Aircraft Maintenance

8120000 . Corporate Vehicle Maintenance

8121000 . Equipment Leases

8230000 . Dues and Publications. Lead Account.

8230100 . Dues and Publications

8310000 . Travel. Lead Account.

8312020 . Units

8312040 . Safety Travel

8475000. Cadet Activities: Lead Account.

8475010 . Encampment

8475011 . Other Cadet Activities

8475020 . Training Schools

8475040 . Flight Schools (Powered and Glider)

8475070 . Color Guard

8476000. Senior Activities: Lead Account.

8476010 . Senior Activity 1

8476020 . Senior Activity 2

8476030 . Senior Activity 3

8480000. Combined Senior & Cadet Activities: Lead Account.

8480010 . Combined Senior and Cadet Activity 1

8480020 . Combined Senior and Cadet Activity 2
8505000. Conferences, Conventions and Meetings: Lead Account.
8540000 . Unit Events
9240000 . Advertising, Lead Account.
9240100 . Advertising
9300000. Other Expenses: Lead Account.
9306100 . Fundraising Expenses
9306200 . Raffle Expenses
9399999 . Budgeted Reserves (for budget purposes only)
9401000 . Expenditures with NHQ. Lead Account.
9401010 . Membership Dues
9401040 . National Activities
9520000 . Expenditures with Wings. Lead Account.
9520010 . Proficiency Flying
9520015 . Aircraft Fuel
9520025 . Vehicle Fuel
9520050 . Wing Conference
9520060 . Encampment
9520090 . Miscellaneous
9530000 . Expenditures with Units Below. Lead Account.
9530070 . Unit Activities
9530090 . Miscellaneous

Consolidate Finance Authorizations (CAPF-172)

Consolidated Finance Authorizations

Effective Date 10/1/FY
Region/Wing/Unit Sample Unit

A. The following have authority to approve invoices on behalf of the above region/wing/unit. Additional approval by the finance committee through Sertifi is required for all region/wing expenditures in excess of \$1,500 and for all credit card payments regardless of amount. Unit finance committees must approve all expenditures in excess of \$500. (CAPR 173-1 Para 6i)

Approval Authority Name/Position	Type of Expenditures to Approve	Amount
<i>Example: S. Johnson/Transportation officer</i>	<i>Vehicle Maintenance Expenditures</i>	<i>Up to \$500</i>

B. The following items are recurring expenses for the above region/wing/unit and do not require further approval for payment: (CAPR 173-1 Para 9a(6), 9b(6), 9c(7))

Vendor Name	Purpose (please use the drop down box)	Mo/Qtr	Amount (\$1,500 or less for region/wing; \$500 or less for unit)
<i>Example: Sample Airport</i>	<i>Hangar Rent</i>	<i>Mo</i>	<i>\$150.00</i>

C. The following individuals are authorized to use the corporate credit card in accordance with CAPR 173-1 Para 20a and 20b: (if none, indicate NONE in the first line)

Name:	Credit card description:	Credit limit:
<i>Example: J Smith, Commander</i>	<i>Chase Bank Credit Card</i>	<i>\$5,000.00</i>
<i>Example: Aircraft N9999</i>	<i>MultiService Fuel Card</i>	<i>\$2,000.00</i>

D. The following are authorized to make transfers between bank accounts of the above wing as indicated below: (N/A for units) (CAPR 173-1 Para 11o)

Name:	Account or type of transfer:	Amount not to exceed:
<i>Example: J Jones, Director of Finance</i>	<i>Unit Proficiency Drafts</i>	<i>\$1,500</i>

Region/wing finance committee authorization form must be submitted through Sertifi.

Units must sign form below and send to wing HQs.

The finance committee consists of the following individuals and approves the above authorizations.

Typed Name	Signature	Date	Email Address

Typed Name
 CAPF 172, July 14

OPR/ROUTING: FM

Sample Budget

**Civil Air Patrol
Texas Wing
(name of squadron here), TX-xxx Budget FY nn**

Income/Revenues	Budget
5223200 . Senior Activities: Lead Account.	
5223210 . Senior Activity 1 (Units)	500.00
5223220 . Senior Activity 2 (Units)	-
5224200. Cadet Activities: Lead Account.	
5224202 . Cadet Activities (Units)	1,000.00
5224300. Combined Senior & Cadet Activities: Lead Account. Do no post entries to this account.	
5224301 . Combined Senior and Cadet Activity (Units)	2,400.00
5224302 . Senior/Cadet Activity 2	-
5225200. Flight Activities/Member Flying: Lead Account.	
5225201 . Aircraft Maintenance Income	-
5240000. Fundraising Income: Lead Account.	
5240100 . Fundraiser - Units – WAA	2,000.00
5240200 . Raffle Income	-
5240300 . Fundraiser - Units – Other	500.00
5310010. Member Dues: Lead Account.	
5310012 . Dues from Members	2,000.00
5400000. Other Revenue and Gains: Lead Account.	
5410100 . INTEREST – UNITS	25.00
5412010. Contributions – Unrestricted: Lead Account.	
5412011 . (U) Contributions - Cash	1,000.00
5412012 . (U) Contributions- Non-Cash	-
5412020. Contributions – Restricted: Lead Account.	
5412021 . (R) Contributions - Cash	1,200.00
5412022 . (R) Contributions- Non-Cash	-
5424100 . Material and Supply Sales	1,000.00
6210000. Special Events: Lead Account.	
6214010 . Unit Event 1	250.00
6214020 . Unit Event 2	54.00
6299999 . PY Budgeted Reserves Use (for budget purposes only)	
6510200. From Wings: Lead Account.	
6513010 . Proficiency Flying	220.00
6513015 . Aircraft Fuel	-
6513020 . Vehicle Maintenance	-
6513025 . Vehicle Fuel	75.00
6513030 . Mission Reimbursements	
Total income	\$12,224.00
Expenses	Budget
7100000. Awards and Grants to Individuals: Lead Account.	
7120000 . Awards	300.00
7135000 . Scholarships	1,800.00
7600000. Mission Expenses: Lead Account.	

7695000 . Other Mission Expenses	150.00
7696000 . Vehicle Fuel (Corp & POV)	150.00
7697000 . Corporate Aircraft Fuel	500.00
7700000. Supplies: Lead Account.	
7700100 . Supplies – General	75.00
7700130 . Cadet Programs	350.00
7701000 . Cost of Sales	520.00
7730000. Equipment Purchases: Lead Account.	
7730200 . Equipment Purchases (Units)	960.00
7745000 . Communication Equipment	-
7800000. Telephone and Communication: Lead Account.	
7810000 . Telephone & Communication	1,800.00
7813000 . Internet Fees	1,044.00
7820000 . IT Expenses. Lead Account.	
7820010. IT Expenses	210.00
7900000 . Postage and Shipping. Lead Account.	
7900100. Postage and Shipping	600.00
8000000. Occupancy Expenses: Lead Account.	
8010100. Facility Rent	1,542.00
8010200 . Hanger Rent	60.00
8010300 . Storage Rent	
8015000 . Utilities	520.00
8085000 . Facility Expenses – Other	400.00
8100000. Maintenance Expenses: Lead Account.	
8110000 . Corporate Aircraft Maintenance	180.00
8120000 . Corporate Vehicle Maintenance	-
8121000 . Equipment Leases	-
8230000 . Dues and Publications. Lead Account.	
8230100 . Dues and Publications	150.00
8310000 . Travel. Lead Account.	
8312020 . Units	-
8312040 . Safety Travel	-
8475000. Cadet Activities: Lead Account.	
8475010 . Encampment	100.00
8475011 . Other Cadet Activities	220.00
8475020 . Training Schools	193.00
8475040 . Flight Schools (Powered and Glider)	-
8475070 . Color Guard	-
8476000. Senior Activities: Lead Account.	
8476010 . Senior Activity 1	50.00
8476020 . Senior Activity 2	-
8476030 . Senior Activity 3	
8480000. Combined Senior & Cadet Activities: Lead Account.	
8480010 . Combined Senior and Cadet Activity 1	75.00
8480020 . Combined Senior and Cadet Activity 2	100.00
8505000. Conferences, Conventions and Meetings: Lead Account.	
8540000 . Unit Events	-
9240000 . Advertising, Lead Account.	
9240100 . Advertising	75.00

9300000 . Other Expenses: Lead Account.	
9306100 . Fundraising Expenses	
9306200 . Raffle Expenses	100.00
9399999 . Budgeted Reserves (for budget purposes only)	
9401000 . Expenditures with NHQ. Lead Account.	
9401010 . Membership Dues	
9401040 . National Activities	
9520000 . Expenditures with Wings. Lead Account.	
9520010 . Proficiency Flying	
9520015 . Aircraft Fuel	
9520025 . Vehicle Fuel	
9520050 . Wing Conference	
9520060 . Encampment	
9520090 . Miscellaneous	
9530000 . Expenditures with Units Below. Lead Account.	
9530070 . Unit Activities	
9530090 . Miscellaneous	
total expenses	\$12,224.00
income less expenses	\$0.00

