



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 through their Unit finance committee.

Wing Headquarters will not make a payment unless:

- The Unit properly authorizes the payment by the use of CAPF172 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 the 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 “Form 164” 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
PO Box 632937
Nacogdoches, TX 75963-2937

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, which when received will be sent to the finance committee via DocuSign for 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 if the receipts are over 60 days old without explanation as to why the receipts are being submitted late or where the Unit does not have sufficient funds available.

Recurring Payments

- Units can set up a recurring payment for utilities or rent
 - Complete a CAPF172 and email to budgets@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/DOF; PO Box 632937; Nacogdoches, TX 75963-2937 and indicate on the invoices the Unit number and location concerned.
- TXWG will then pay the bills according to the schedule date 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 DocuSign 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 the 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/DOF, providing the financial institution name, current authorized signatures, amounts, term, rate and maturity date.
 - The statement will be sent directly to the Wing HQ mailing address 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/DOF via 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 DocuSign 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

Consolidated Finance Authorizations

- All Units under Wing Banking are required to provide their CAPF172 to Wing finance prior to the new Fiscal Year (FY), 1 Oct, 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 DocuSign has been completed.
- No payment can be made on behalf of the Unit without a CAPD172 on file.
- Hard/wet signatures are not required; document will be sent to committee members email addresses listed via DocuSign for completion.

See Submitting CAPF172 and Budgets below on how to submit a CAPF172

Budget

- All Units are required to submit an annual budget for the upcoming fiscal year (October through September), by 1 Oct even if there is no revenue.
- To be effective, the budget should be reviewed quarterly.

See Submitting CAPF172 and Budgets below on how to submit a Budget

Submitting CAPF172 and Budgets

- CAPF172 and budgets can be emailed to budgets@txwgcap.org or
- CAPF172 can be uploaded to the wing web-site
 - To perform this function, sign onto the wing web-site (<https://www.txwgcap.org/>) 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

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.

Contributed Facilities Report

- Contribution Facilities report is to be completed by all Unit and Group Commanders in ORMS within eServices
- 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.

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.
- To get to the Unit reports, sign onto the wing web-site (<https://www.txwgcap.org/>) 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.
- Any disagreement between the Unit records and the report should be reported to Wing finance immediately.
 - 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 fix themselves.
- Send any budget adjustments in as soon as you need to.

Contracts

Units are not authorized to sign contracts.

- No contracts are to be made between a Unit and any other entity.
 - Send to Wing Admin: Contract along with 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.

Mission Receipts

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

Corporate Credit Card for vehicle and aircraft



Never allow the FBO to keep card numbers on file. You must use the actual card for each transaction. If the card is canceled, no worries use the other card but report it to the Director of Finance to call National to turn the card back on.

This is the **EFS** Card. This card is provided by National and National should be reimbursed for it. When you use this card you check the box **NHQ Credit Card Paid** on the Sortie Information page in WMIRS. Same area you upload the receipt/receipts under the tab that is titled **Fuel Receipt File**: If you have 2 receipts, scan them into one document and upload them here. They do not go ANY place else. The **Code or Pin number** for every card will always be the numeric characters of the Airplanes Tail Number. It is always a four-digit number. If the tail number only has three digits you will add a zero at the end. N735CP becomes 7350, N611CP becomes 6110. If your Tail number N98913, the pen is the first four numbers or 9891. If you tail number N1234N then it is 1234. It is never your zip code, CAPID, or your mother's maiden name.

If asked for a zip code use 36112

Vans are the very same, first four digits of the van number. 42156 = 4215

Odometer = your six digit **CAPID**



When using this card, you are using a Wing provided card. On the Sortie Information page click on **Wing Paid**. This card belongs to the Wing so we want the Wing to be reimbursed. Same area you upload the receipt/receipts under the tab that is titled **Fuel Receipt File**: If you have 2 receipts, scan them into one document and upload them here. They do not go ANY place else.

APPENDIX

Consolidated Finance Authorizations (CAPF-172)

Effective Date mm/dd/yyyy

Region/Wing/Unit SWR-TX-xxx

A. The following have authority to approve invoices on behalf of the above region/wing/Unit. Additional approval by the finance committee through DocuSign 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
	All	Up to \$500.00
	All	Up to \$500.00
	All	Up to \$500.00
	All	Up to \$500.00

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)	Amount (\$1,500 or less for region/wing; \$500 or less for Unit)

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:
None		0.00
		-

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	Credit limit:
None		0.00

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

	See DocuSign Signature	-
Typed Name	Signature	Email Address
	See DocuSign Signature	-
Typed Name	Signature	Email Address
	See DocuSign Signature	-
Typed Name	Signature	Email Address
	See DocuSign Signature	-
Typed Name	Signature	Email Address

Itemized Payment Request			Pay request date:	
Date of receipts or invoices not to exceed 60 days without written reason attached.			mm/dd/yyyy	
Wing or Unit #:		Wing or Unit Name:		
Make check payable to:				
Street Address:				
City / State / Zip Code:				
Item #	CARP173-1 Expense Account (see Accounts tab for correct CAP Expense account)	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

Email this form & receipts to billpayrequests@txwgcap.org

Date of receipts or invoices not to exceed 60 days.

Use one line per receipt

Signature

All Requests will be **electronically** signed via DocuSign
There is no need to physically sign this request.

APPROVED VIA
DOCUSIGN

Itemized Deposit Record

***(IRS Requirement) A copy of the donation letter for a contribution of \$250.00 or more must accompany the deposit.**

UNIT	TX-	SQUADRON NAME:				
Item #	Deposit Description (see below for examples)	Notes and Comments	Date (MM/DD/YY)	Check Number	Money Order Number	Total Deposit
1						\$0.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
Grand Total Deposit						\$0.00

SAMPLE DEPOSIT DESCRIPTIONS
Acft. Maint.
Cadet Activity
Contributions*
Dues
Fundraisers (Other)
Mbr Contributions*
M&S Sales
Other
Senior activity
Wreaths Across America

Donation Receipt

To:

Thank you for your charitable contribution _____
to Civil Air Patrol. Civil Air Patrol, whose taxpayer identification number is 75-6037853, is a non-profit 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.

The IRS has ruled that Civil Air Patrol and its subordinate units are exempt from federal income tax under Section 501(c)(3) and the Internal Revenue Code. This makes donations to Civil Air Patrol eligible for deductions from income by donors as "charitable contributions" to the extent allowed by law.

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

Donor's Taxpayer Identification _____

Motor vehicle or aircraft identification _____

Check and complete one of the following paragraphs:

- The motor vehicle, aircraft or boat was sold in an arm's length transaction between parties. The gross proceeds received from the sale _____ which is the maximum amount you can deduct.
- Civil Air Patrol intends to use the motor vehicle, aircraft 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.

We greatly appreciate your generosity.

Charter _____ Date: _____

Grade, Name: _____

Signature: _____

Sample Budget

Civil Air Patrol			
Texas Wing			
<i>(name of squadron here), TX-xxx Budget FYxx</i>			
Income/Revenues	Budget		
5000000 · Revenues			
5100000 · Revenues from Activities			
5223200 · Senior Activities			
5223210 · Activity 1			
5223220 · Activity 2			
5224200 · Cadet Activities			
5224201 · Encampment			
5224202 · CTEP			
5224203 · ALS/CLC Retreat			
5224204 · Training Schools			
5224205 · Flight Schools (power & glider)			
5224206 · Other Cadet Activity			
5224300 · Combined Senior & Cadet Activities			
5224301 · ES Training-LESA			
5224302 · Activity 2			
5240000 · Fundraising Income			
5240100 · Wreaths Across America	500.00		
5240200 · Raffle Income			
5240300 · Other Fundraising Income			
5310000 · Revenues from Dues			
5310010 · Membership Dues			
5310012 · Dues from Members	200.00		
5400000 · Other Revenues & Gains			
5410000 · Interest Income			
5412000 · Contributions			
5412010 · Contribution - Unrestricted (U)			
5412011 · (U) Contributions - Cash			
5412012 · (U) Contributions- Non-cash			
5412020 · Contributions - Restricted (R)			
5412021 · (R) Contributions - Cash	100.00		
5412022 · (R) Contributions - Non-Cash			
5412023 · Material and Supply Sales			
5415000 · Miscellaneous Income			
6210000 · Special Events			

6214000 · Unit Events - Activity 1			
6215000 · Unit Events - Activity 2			
6299999 · Budget Reserves Use (for budget purposes only): This account is only used to reflect use of prior year reserves which have been set aside to be used for a special project in the current year budget.			
<i>total income</i>		\$800.00	
Expenses	Budget		
7100000 · Awards & Grants to Individuals			
7120000 · Awards	75.00		
7315000 · Scholarships			
7200000 · Salaries and Related Expenses			
7520000 · Professional Services			
7600000 · Mission Expenses			
7695000 · Other Mission Expenses			
7696000 · Vehicle Fuel (Corp & POV)			
7697000 · Corporate Aircraft Fuel			
7700000 · Supplies			
7700100 · Supplies	125.00		
7701000 · Cost of Sales			
7730000 · Equipment Purchases			
7735000 · Equipment			
7745000 · Communication Equipment			
7800000 · Telephone and Communication			
7810000 · Telephone & Communication			
7813000 · Internet Fees			
7820000 · IT Expenses			
7900000 · Postage and Shipping			
8000000 · Occupancy Expenses			
8010005 · Rent	300.00		
8010010 · Hangar Rent			
8010020 · Storage Rent			
8015000 · Utilities			
8020000 · Contributed Facilities and Utilities			
8085000 · Other Facilities Expenditures			
8100000 · Maintenance Expenses			
8110000 · Aircraft Maintenance			
8120000 · Vehicle Maintenance			
8120025 · Vehicle Toll Tag Charges			

8120030 · General -inspections & licenses			
8121000 · Equipment Leases			
8123000 · Other Equipment Maintenance			
8230000 · Dues & Publications			
8310000 · Travel			
8400000 · Activities and Encampments			
8475000 · Cadet Activities			
8475010 · Encampment			
8475011 · CTEP			
8475020 · Training Schools			
8475021 · ALS/CAC Retreat			
8475030 · Drug Demand Reduction			
8475040 · Glider Flights			
8475050 · O-Rides Member Aircraft			
8475060 · IACE			
8475070 · Color Guard			
8475080 · Flight Schools (powered and Glider)			
8476000 · Senior Activities			
8476010 · SLS / CLC			
8476020 · Senior Activity 2			
8476030 · Senior Activity 3			
8480000 · Combined Sr & Cadet Activities			
8480010 · ES Training - LESA			
8480020 · Cyber Patriot			
8480030 · Combined Senior and Cadet Activity	300.00		
8505000 · Conf, Conventions, & Meetings			
8510000 · Wing Conference Exp			
8530000 · Miscellaneous Wing Events			
8540000 · Unit Events			
8650000 · Depreciation Expense			
8700000 · Insurance			
8820000 · Professional Development			
9100000 · Bad Debt Expense			
9240000 · Advertising			
9300000 · Other Expenses			
9306100 · Fundraising Expenses			
9306200 · Raffle Expenses			
9399999 · Budgeted Reserves (for budget use only)			
<i>total expenses</i>		\$800.00	
		\$0.00	Must be Zero!!

Chart of Accounts

Income Chart of Accounts

- 5000000 Revenues: Lead Account. Do not post entries to this account.**
- 5100000 Revenues from Activities: Lead Account. Do not post entries to this account.**
- 5223200 Senior Activities: Lead Account. Do not post entries to this account.**
- 5223201 Senior Activity 1: Revenue received from members for senior member activities only. Do not include revenue from NHQ.
- 5223202 Senior Activity 2: Same as Senior Activity 1.
- 5224200 Cadet Activities: Lead Account. Do not post entries to this account.**
- 5224201 Encampment: Revenue received from members for cadet encampments. Do not include revenue from NHQ.
- 5224202 CTEP: Revenue received from members for cadet CTEP activities only.
- 5224203 ALS/CLC Retreat: Revenues received from members for cadet ALS/CLC
- 5224204 ALS/CLC Retreat: Revenues received from members for cadet training schools
- 5224205 ALS/CLC Retreat: Revenues received from members for cadet flight schools
- 5224206 Revenues received from members for cadet activities not listed
- 5224300 Combined Senior & Cadet Activities: Lead Account. Do no post entries to this account.**
- 5224301 Activity 1: ES Training - LESA
- 5224302 Activity 2: Cyber patriot
- 5224303 Activity 3: Revenue received from members for combined cadet & senior member activities, such as air shows.
Do not include revenue from awards banquets, dining-ins, etc.
- 5240000 Fundraising Income: Lead Account. Do not post entries to this account.**
- 5240100 Wreaths Across America: Funds collected for the Wreaths across America fundraising activity.
Do not include any portion that would be considered a contribution
- 5240200 Raffle Income: Revenue received from conducting raffles.
- 5240300 Other Fundraising Income: Revenue from all events and activities to raise funds.
Do not include any portion that would be considered a contribution.
- 5310000 Revenue from Dues: Lead Account. Do not post entries to this account.**
- 5310010 Member Dues: Lead Account. Do not post entries to this account.**

- 5310012 From Members: Dues income paid directly by members, including squadron dues.
- 5400000 Other Revenue and Gains: Lead Account. Do not post entries to this account.**
- 5410000 Interest Income: Interest received from checking accounts, savings accounts, certificates of deposit and money market accounts.
- 5412000 Contributions: Lead Account. Do not posted entries to this account.**
- 5412010 Contributions – Unrestricted: Lead Account. Do not post entries to this account.**
- 5412011 Contributions – Unrestricted – Cash: Revenues from contributions not subject to stipulations by the donor.
Do not include government contributions or appropriations or amounts received from other CAP entities.
- 5412012 Contributions – Unrestricted – Non-Cash: Fair value of contributions of materials, supplies, and fixed assets not subject to stipulations by the donor. Do not include government contributions or appropriations or in-kind items received from other CAP entities.
- 5412020 Contributions – Restricted: Lead Account. Do not post entries to this account.**
- 5412021 Contributions – Restricted – Cash: Revenues from contributions subject to stipulations by the donor.
Do not include government contributions or appropriations or amounts received from other CAP entities.
- 5412022 Contributions – Restricted – Non-Cash: Fair value of contributions of materials, supplies, and fixed assets subject to stipulations by the donor. Do not include government contributions or appropriations or in-kind items received from other CAP entities.
- 5412023 Material and Supply Sales
- 6210000 Special Events: Lead Account. Do not post entries to this account.**
- 6214000 Unit Events: Registration fees collected for Unit-sponsored events, such as awards banquets and dining ins.
- 6214001 Unit Events: Registration fees collected for Unit-sponsored events, such as awards banquets and dining ins.

***NOTE: 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.***

Expense Chart of Accounts

- 7000000 OPERATING EXPENSES: Lead Account. Do not post entries to this account.**
- 7100000 Awards and Grants to Individuals: Lead Account. Do not post entries to this account.**
- 7120000 Awards: Expenditures for awards.
- 7135000 Scholarships: Expenditures for scholarships.
- 7200000 Salaries and Related Expenses: Lead Account. Do not post entries to this account.**
- 7520000 Professional Services: Expenditures for outside accounting services, legal services or other professional services.
- 7600000 Mission Expenses: Lead Account. Do not post entries to this account.**
- 7695000 Other Mission Expenses: Expenditures for mission expenses not classified to other accounts.
This includes communication expenses, tolls, private aircraft rental, per diem, etc.
- 7696000 Vehicle Fuel: Expenditures for all vehicle fuel.
- 7697000 Aircraft Fuel: Expenditures for all aircraft fuel.
- 7700000 Supplies: Lead Account. Do not post entries to this account.**
- 7700100 Supplies: Expenditures for office supplies and other materials.
- 7701000 Cost of Sales: Expenditures for supplies that will be resold to members.
This includes hats, shirts, patches, uniform items, etc.
- 7730000 Equipment Purchases: Lead Account. Do not post entries to this account.**
- 7735000 Equipment: Expenditures for all non-communication equipment that costs less than the CAP capitalization threshold.
- 7745000 Communication Equipment: Expenditures for all communication equipment that costs less than the CAP capitalization threshold.
- 7800000 Telephone and Communication: Lead Account. Do not post entries to this account.**
- 7810000 Telephone & Communication: Expenditures for land-line telephones, cell phones, pagers, satellite phones, etc.
- 7813000 Internet Fees: Expenditures for internet and web page hosting fees.
- 7820000 IT Expenses: Expenses for supplies, equipment, software, and services used for IT related items.
Internet Fees are separated in the account above.
- 7900000 Postage & Shipping: Expenditures for postage and shipping costs, including PO Box rental.
- 8000000 Occupancy Expenses: Lead Account. Do not post entries to this account.**
- 8010000 Rent: Expenditures for use of facilities.

- 8001001 Hanger Rent: Expenditures for use of Hanger
- 8001002 Storage Rent: Expenditures for use of storage facility
- 8015000 Utilities: Expenditures for heat, light, power and other utilities.
- 8020000 Contributed Facilities and Utilities: Fair value of contributed facilities and utilities.
- 8085000 Other Facility Expenditures: Expenditures for facility expenses not listed above, including janitorial services.
- 8100000 Maintenance Expenses: Lead Account. Do not post entries to this account.**
- 8110000 Corporate Aircraft Maintenance: Expenditures for all corporate aircraft maintenance.
- 8120000 Corporate Vehicle Maintenance: Expenditures for all corporate vehicle maintenance expenses, including vehicle registrations. Do not include vehicle fuel expenses.
- 8121000 Equipment Leases: Expenditures for all equipment leases.
- 8123000 Other Equipment Maintenance: Expenditures for all other equipment maintenance, including communication equipment.
- 8230000 Dues & Publications: Expenditures for dues, purchasing publications or books, and printing or producing informational materials, leaflets, films, videos, subscriptions, etc.
- 8310000 Travel: Expenditures for travel, lodging, meals, and other miscellaneous charges incurred by CAP members when performing authorized travel. This includes travel to National CAP meetings and conventions, region meetings and conferences, inspections, Unit reimbursements for attendance at wing conferences, etc.
- 8400000 Activities and Encampments: Lead Account. Do not post entries to this account.**
- 8475000 Cadet Activities**
- 8475010 Encampment Expenditures for Cadet Activity
- 8475011 CTEP Expenditures for Cadet Activity
- 8475020 Training Schools Expenditures for Cadet Activity
- 8475021 ALS/CAC Retreat Expenditures for Cadet Activity
- 8475030 Drug Demand Reduction Expenditures for Cadet Activity
- 8475040 Glider Flights Expenditures for Cadet Activity
- 8475050 O-Rides Member Aircraft Expenditures for Cadet Activity
- 8475060 IACE Expenditures for Cadet Activity
- 8475070 Color Guard Expenditures for Cadet Activity
- 8475080 Flight Schools (powered and Glider) Expenditures for Cadet Activity
- 8476000 Senior Activities: Lead Account. Do not post entries to this account.**
- 8476010 SLS / CLC Expenditures for Senior Activity SLS / CLC
- 8476020 Activity 2: Expenditures for Senior Activity 2.
- 8476030 Activity 3: Expenditures for Senior Activity 3.

- 8480000 Combined Senior & Cadet Activities: Lead Account. Do not post entries to this account.**
- 8480010 Activity 1: Expenditures for Combined Senior & Cadet Activity 1.
- 8480020 Activity 2: Expenditures for Combined Senior & Cadet Activity 2.
- 8505000 Conferences, Conventions and Meetings: Lead Account. Do not post entries to this account.**
- 8510000 Wing Conference Expense: Expenditures for costs incurred to conduct a wing conference.
- 8530000 Miscellaneous Wing Events: Expenditures for costs incurred to conduct other wing meetings or events.
- 8540000 Unit Events: Expenditures for costs incurred to conduct Unit events, such as awards banquets and dining ins.
- 8700000 Insurance: Expenditures with outside agencies for insurance.
- 8820000 Professional Development: Expenditures incurred to conduct Professional Development programs.
- 9100000 Bad Debt Expense: Uncollectible accounts receivables write-offs from prior periods.
- 9240000 Advertising: Expenditures for public relations, publicity and advertising.
- 9300000 Other Expenses: Lead Account. Do not post entries to this account.**
- 9306100 Fundraising Expenses: Expenditures for all fundraising activities, including fees paid to outside fundraisers. Wreaths Across America is considered a fundraising activity.
- 9306200 Raffle Expenses: Expenditures for raffle activities.
- 9399999 Budgeted Reserves (for budget purposes only): This account is only used to reflect savings for future reserves in the current year budget. This is strictly a budget entry. Do not post actual entries to this account.**